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# ANNUAL REPORT



*Town of Lancaster, N.H.*

**1982**



# ANNUAL REPORT

## 1982

### *Lancaster, New Hampshire*

*(Cover—The Boston, Concord and Montreal Railroad Lancaster Terminal, opened Oct. 10, 1870. The first locomotive to reach Lancaster was named "The Lancaster.")*

Democrat Printing, Lancaster, N. H.

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# Elected Officials

	Term Expires
Selectmen	
Larry T. Connary	1983
John P. Martin	1984
Michael W. Beattie	1985
Moderator	
Robert D. Calamari	1984
Town Clerk	
Dorothy H. Willson	1984
Town Treasurer	
Michael W. Nadeau	1984
Supervisors of the Check List	
Dean Wesson	1984
Robert C. Rich	1986
Constance Cardinal	1988
Trustees of Trust Funds	
Daniel J. Truland	1983
Dennis Merrow	1984
Mary Jane Falkenham	1985
Library Trustees	
James B. Fitch, Treasurer	1983
Beth Hancock	1984
Ann E. Bottoms	1985
Col. Town Spending Committee	
Charlotte Quay	1983
James Hampton	1983
David Haas	1983
Clifford Rowe	1984
Grace M. Lee	1984
Ronald N. Bailey	1984
Elwin Falkenham	1985
Ellen Moody	1985
Erling R. Roberts	1985
Col. Town Investment Committee	
James B. Fitch	Raymond Carr
Douglas B. McCaig	Robert C. Rich
Hugh Galbraith	John Oleson
Kevin Kopp	

Emmons Smith Fund Committee	
Mary B. Smith	1983
Eleanor D. Kenney	1984
Jean Foss	1985

Budget Committee	
Clifford Rowe	1983
Maynard G. White	1983
Phyllis I. Quay	1983
Lee Eastman	1984
Earle K. Amadon	1984
Janet M. Ouellet	1984
Atty. Robert D. Calamari	1985
Howard R. Piche	1985
Everett Rexford	1985

Representative of the Budget Committee  
John P. Martin

#### APPOINTED

Town Manager	Overseer of Public Welfare
Tax Collector - Building Inspector	Donald E. Crane
Deputy Tax Collector, Water/Sewer Collector	Ann M. Huddleston
Town Accountant	Michael W. Nadeau
Town Counsel	Atty. Robert D. Calamari
Health Officer	Elwin R. Falkenham, M.D.
Public Health Nurse	Marion McCaig, Director

Zoning Board of Appeal	
Norman Vashaw	1983
Charles Fitch (resigned)	1984
Eleanor D. Kenney	1984
Henry Gardner	1985
Paul Thurston	1985

Planning Board	
John P. Martin	1983
Roger Gingue	1983
Dean Wesson	1983
Paul T. Crane	1984
James B. Quay	1984
Wayne Marshall	1985
George Smith	1985

Cemetery Committee  
Hugh J. Galbraith  
Betty E. Newell  
James B. Fitch

Superintendent of Recreation  
Louis F. Leaver

Town History Committee

Faith Kent  
Edna E. Whyte  
Raymond Carr

Cecile Costine  
Glenn S. Sheridan  
James B. Fitch

Housing Authority

Dennis Merrow  
Millard Martin Jr.  
Kevin Kopp  
Richard Ouellet (resigned)

Librarians

Barbara Miller  
Elizabeth Currie

Fire Chief

Stephen Kipp

Chief of Police

Allvin L. Leonard

Water Department Foreman

Roger N. Emery

Highway Foreman

James Savage

Ambulance Corps Director

Daniel J. Truland

# Report to Citizens

The annual reports of your municipal government are presented within this report. The financial condition and activities of the community are contained in the report and deserves your examination.

The energy audit appraisal on three town buildings was received early in the year. A number of recommendations were followed attempting to do those that cost the least and saved the most. Among the recommendations completed were inside storm windows on the third floor of the town hall, the fire station and the town garage. The north wall in the town garage was insulated and ceiling fans were installed in the fire station.

The Zoning Ordinance was amended to more clearly define parts of the ordinance and to conform to new legislation concerning certain housing. The floodplain ordinance was amended by delineating the floodway and controlling development within the floodway.

A new road grader was purchased replacing a ten year old model. A diesel powered highway truck replacement was put in service and experience clearly shows a substantial reduction in fuel consumption.

Semi-annual tax collections continues to prove to be a sound and responsible decision.

The year ended with a budget surplus of \$35,278, resulting from unexpended balances of appropriations of \$21,352 and excess revenues over estimates of \$13,926.

I express my appreciation to the Board of Selectmen for their continued leadership, the department heads and employees for their dedicated service, the various committee members and citizens for their cooperation.

DONALD E. CRANE  
Town Manager



# Town Budget

The proposed budget for the fiscal year 1983 follows: The budget is prepared by the Budget Committee from information furnished by the Board of Selectmen and other Town Officers. The Budget Committee held a public hearing for a general discussion of all recommended appropriations. Expression from the public is a determining factor as to the amount of appropriations, or a particular appropriation. Many long hours were spent by the Committee and Town Officials in preparation of the Budget. It is their feeling that the expression of the public is reflected in the Budget.

Included is the estimate of revenues and actual revenues; appropriations and expenditures of the previous year, 1982.

PURPOSES OF APPROPRIATION (RSA 31:4)	Actual Appropriations 1982 (1982-83)	Actual Expenditures 1982 (1982-83)	Selectmen's Budget 1983 (1983-84)	Budget Committee	
				Recommended 1983 (1983-84)	Not Recommended
<b>GENERAL GOVERNMENT</b>					
1 Town Officers Salary	\$ 47,350	47,202.32	47,310	47,310.00	
2 Town Officers Expenses	24,700	24,381.67	33,850	35,850.00	
3 Election and Registration Expenses.	700	1,107.48	500	500.00	
4 Cemeteries	2,500	2,500.00	2,500	2,500.00	
5 General Government Buildings	40,100	30,292.75	39,160	39,160.00	
6 Reappraisal of Property					
7 Planning and Zoning	1,500	1,177.83	4,101	4,101.00	
8 Legal Expenses	5,650	2,879.45	3,000	3,000.00	
9 Advertising and Regional Association	7,365	7,323.04	3,000	3,000.00	
10 Contingency Fund	8,000	0	8,000	8,000.00	
11					
12					
13					
14					
<b>PUBLIC SAFETY</b>					
15 Police Department	117,000	124,568.27	104,400	116,900.00	
16 Fire Department	24,925	19,240.57	23,700	23,700.00	
17 Civil Defense					
18 Building Inspection					
19					
20					
21					
22					
<b>HIGHWAYS, STREETS &amp; BRIDGES</b>					
23 Town Maintenance	248,600	247,140.57	243,100	243,100.00	
24 General Highway Department Expenses					
25 Town Road Aid	975	974.25	970	970.00	
26 Highway Subsidy	12,990	22,635.24	11,188	11,188.00	
27					
28					
29					
30					
<b>SANITATION</b>					
31 Solid Waste Disposal	72,500	70,236.93	69,500	69,500.00	
32 Garbage Removal	3,500	3,431.29	4,800	3,500.00	
33					
34					
35					
36					
<b>HEALTH</b>					
37 Health Department	12,976	12,976.00	300	10,476.00	
38 Hospitals and Ambulances	21,500	23,019.47	16,500	16,500.00	
39 Animal Control	900	958.00	900	900.00	
40 Vital Statistics	350	292.00	350	350.00	
41					
42					
43					
<b>WELFARE</b>					
44 General Assistance	17,000	26,405.89	42,000	42,000.00	
45 Old Age Assistance	9,000	14,908.99	15,000	15,000.00	
46 Aid to the Disabled					
47 Community Action - Outreach					1,500.00
48					

PURPOSES OF APPROPRIATION (RSA 31:4)	Actual	Actual	Selectmen's	Budget Committee	
	Appropriations 1982 (1982-83)	Expenditures 1982 (1982-83)	Budget 1983 (1983-84)	Recommended 1983 (1983-84)	Not Recommended
<b>CULTURE AND RECREATION</b>					
49 Library	\$ 23,600	23,600.00	30,975	26,975.00	
50 Parks and Recreation (Inc. Col. Town)	149,710	150,712.49	1,000	157,725.00	1,500
51 Patriotic Purposes	400	400.00		400.00	
52 Conservation Commission					
53					
54					
55					
56					
<b>DEBT SERVICE</b>					
57 Principal of Long-Term Bonds & Notes	110,000	110,000.00	117,500	117,500.00	
58 Interest Expense - Long-Term Bonds & Notes	51,525	50,625.00	48,875	48,875.00	
59 Interest Expense - Tax Anticipation Notes	12,000	11,202.74	12,430	12,430.00	
60 Fiscal Charges on Debt					
61					
62					
<b>CAPITAL OUTLAY</b>					
63 Water Line Construction	2,500	347.50	2,500	2,500.00	
64 New Equipment	135,200	97,524.43	11,500	11,500.00	
65					
66					
67					
68					
69					
<b>OPERATING TRANSFERS OUT</b>					
70 Payments to Capital Reserve Funds	24,500	24,500.00	29,500	29,500.00	
71 Municipal and District Court Expenses	24,275	24,167.30	18,775	18,775.00	
72					
73					
74					
75					
<b>MISCELLANEOUS</b>					
76 Municipal Water Department	52,500	51,416.65	54,000	54,000.00	
77 Municipal Sewer Department	50,500	47,375.82	49,400	49,400.00	
78 FICA, Retirement & Pension Contributions	27,600	28,048.94	28,100	28,100.00	
79 Insurance	41,920	40,429.98	49,540	49,540.00	
80 Unemployment Compensation	2,400	2,233.56	2,250	2,250.00	
81					
82					
83					
84					
85 <b>TOTAL APPROPRIATIONS</b>	<b>1,388,711</b>	<b>1,346,236.42</b>	<b>1,130,474</b>	<b>1,306,975</b>	<b>3,000</b>

Less Amount of Estimated Revenues, Exclusive of Taxes (Line 134) \$ 897,565.00

Amount of Taxes to be Raised (Exclusive of School and County Taxes) 412,410.00

**BUDGET OF THE TOWN OF LANCASTER, N.H.**

**BUDGET FOR FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW**

SOURCES OF REVENUE		Estimated Revenues 1982 (1982-83)	Actual Revenues 1982 (1982-83)	Selectmen's Budget 1983 (1983-84)	Estimated Revenues 1983 (1983-84)
<b>TAXES</b>					
86	Resident Taxes	\$ 19,310	15,700.00	19,000	19,000
87	National Bank Stock Taxes	1,962	1,975.00	2,000	2,000
88	Yield Taxes	6,607	5,368.00	4,000	4,000
89	Interest and Penalties on Taxes	34,000	37,656.00	37,000	37,000
90	Inventory Penalties				
91					
92					
<b>INTERGOVERNMENTAL REVENUES</b>					
93	Meals and Rooms Tax	35,275	35,274.87	35,275	35,275
94	Interest and Dividends Tax	16,620	16,619.68	16,620	16,620
95	Savings Bank Tax	7,791	7,791.38	7,790	7,790
96	Highway Subsidy	25,485	25,485.49	28,541	28,541
97	Railroad Tax				
98	Town Road Aid	4,000	4,000.00	4,000	4,000
99	Class V Highway Maintenance (Duncan)				
100	State Aid Water Pollution Projects	106,181	106,181.00	80,008	80,008
101	Reimb. a/c State-Federal Forest Land	1,750	1,823.02	1,820	1,820
102	Other Reimbursements				
103	Motor Vehicles	9,601	9,601.87	9,600	9,600
104					
105					
106					
107	Federal Grants				
108					
109					
110					
111					
<b>LICENSES AND PERMITS</b>					
112	Motor Vehicle Permit Fees	76,000	85,074.00	85,000	85,000
113	Dog Licenses	1,300	1,320.25	1,300	1,300
114	Business Licenses, Permits and Filing Fees	960	1,343.50	1,300	1,300
115	Parking Meter Income	1,500	2,006.96	2,000	2,000
116					
117					
<b>CHARGES FOR SERVICES</b>					
118	Income from Departments	6,000	6,000.00	6,000	6,000
119	Rent of Town Property	2,400	2,827.50	2,600	2,600
120	Ambulance Fees	18,000	16,029.87	17,700	17,700
121	Col. Town Income	148,710	148,710.00	156,725	156,725
122					
<b>MISCELLANEOUS REVENUES</b>					
123	Interest on Deposits	61,500	62,486.41	95,000	95,000
124	Sale of Town Property	4,900	6,406.00	0	0
125	District Court	12,500	9,338.68	9,500	9,500
126	EPA Grants	0	0	18,127	18,127
<b>OTHER FINANCING SOURCES</b>					
127	Proceeds of Bonds and Long-Term Notes	64,000	30,000.00	0	0
128	Income from Water and Sewer Departments	108,000	106,410.27	108,400	108,400
129	Withdrawal from Capital Reserve	0	0	32,681.43	32,681.43
130	Revenue Sharing Fund	53,200	54,204.70	60,500	60,500
131	Fund Balance	25,611	25,611.00	10,000	10,000
132	Library	0	0	9,490	9,490
133					
134	<b>TOTAL REVENUES AND CREDITS</b>	\$ 853,163	825,245.45	861,977.43	861,977.43

## Board of Assessors

The Board of Selectmen-Assessors are charged with the responsibility of fairly and equitably assessing all taxable property at its full and true value. The assessors have accomplished that very difficult task well. The gross assessed valuation of taxable property reached \$28,916,416 an increase of \$346,969. Deducted from the gross figure was \$1,178,975 for current use assessments, \$17,550 blind exemptions, \$381,250 of valuation for elderly exemptions and solar exemptions totaled \$9,000 making a net taxable valuation of \$27,329,641 an increase of \$326,359 over the previous year. The equalization survey shows the town is assessing at 48 percent of full value.

The current use assessment law offers land owners, who qualify, an assessment on their land at its current use, i.e., farm land, forest land etc., not taking into consideration the location of the land or its true value or market value. The range of valuations of these lands are determined by the Current Use Advisory Board. Land to qualify must first meet the criteria established by that Board. The law also contains a provision for a land use change tax of 10 percent, which becomes due if the land changes to a non-qualifying use. Applications for current use assessment must be made before April 16th to be eligible. A change in the law provides that following the initial approval, reapplication is not required.

The elderly exemptions are for those property owners who have reached the age of 68 and do not have a combined income of more than \$6,000 or for a single person more than \$5,000 and do not have assets in excess of \$35,000. Applications are required and must be filed before April 16th each year. Application forms are available at the Town Office. The elderly exemption is \$5,000 in valuation and is not reduced by the equalization figure.

The Board approved a total of 282 applications for veteran's exemption five at \$700 for service connected disability, 277 at \$50 per application or less. The exemption is on taxes and the total taxes exempted was \$17,350.

The Board assessed the \$10 resident tax to all known persons between the ages of 18 and 65.

The Board of Assessors held meetings to receive inventories of taxable property forms and answer all inquiries relating to them. Other meetings were arranged for particular situations involving assessments. The Board attended meetings conducted by the New Hampshire Department of Revenue Administration. The Board responded to several assessment appeals and held hearings to hear testimony and receive evidence. Two disputed cases were heard by the New Hampshire Board of Taxation; in both cases the Board upheld the local assessment.

## Taxes, Revenues and Tax Rate

Property Taxes: The 1982 property taxes committed to the Tax Collector was \$1,996,845. Add to that amount \$17,350 for approved Veterans Exemptions, and \$20,910 of overlay for abatements and refunds, making the gross property taxes \$2,014,195. The schools' share of the tax was \$1,318,597, the Town received \$499,960 and Coos County \$157,379.

Federal Revenue Sharing: The Town received \$53,200 in Federal Revenue Sharing, including interest earned on the fund of \$1,385.

Other Taxes: The \$10 resident tax commitment was \$19,310. Interest and dividends tax returned \$16,620. Rooms and meals tax receipts dropped to \$35,275 caused by a change in the distribution formula by the New Hampshire Legislature, giving a greater percentage to the State. Other revenues including the business profits tax were reduced by the New Hampshire Legislature which gave more to the State. Savings bank tax \$7,791 and highway subsidy (gas tax reimbursement) \$25,485. Only the resident tax is collected locally. A complete list appears under the summary of receipts.

Revenues: Motor vehicles permit fees increased this year, and is the single highest local revenue producing item, this year's yield was \$85,074. The reason for the increase was an added millage rate which means one additional step before a vehicle reaches the minimum charge and of course means an added cost to the owner. In addition a new Motor Vehicle for Distribution formula was effected where the state returns to the community a share of fees collected by the state; this year Lancaster received \$9,601. Others include district court returns \$9,339, interest on taxes \$37,656, interest earning from the bond issue money \$45,133. These and others are found in the statement of estimated and actual revenues.

Tax Rate: The approved 1982 tax rate was \$73.70 per \$1,000 of valuation. The rate for each entity of government was: Municipal \$19.70, School \$48.20 and County \$5.80. The tax rate is determined by applying the total net amount of money necessary to be raised by property taxes to the net taxable valuation of the Town. The 1982 property taxes totaled \$2,014,195 and the net taxable valuation was \$27,329,641.

1982	→	7.37
1981	→	6.27
1980	→	6.03
1979	→	5.45
1978	→	5.30

*TAX RATES*

## Budget Summary

A summary of the Town's, School's (Lancaster's share of the White Mountains Regional School District), and Coos County (Lancaster's share) budgets are listed below. The previous year is included for comparison.

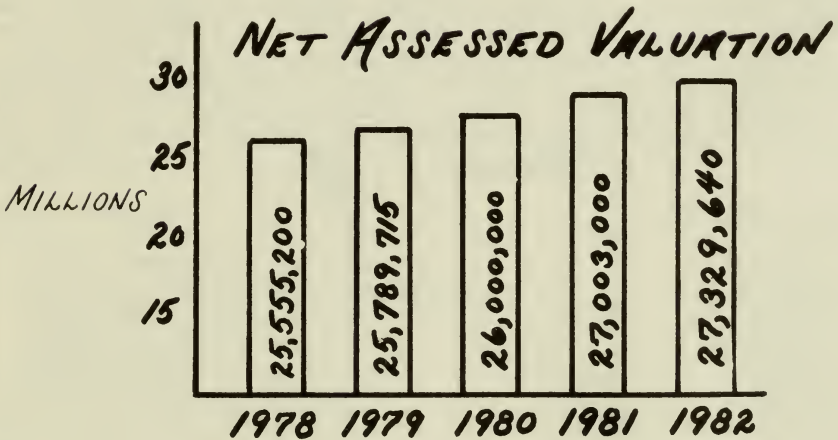
<u>SCHOOL</u>	<u>1982</u>	<u>1981</u>
Total Budget W.M.R.S.D.	\$4,220,819	\$3,732,273
Lancaster's Share	\$1,889,610	\$1,641,230
Less: Share Fund Balance	148,060	98,807
Other Revenues	198,905	123,258
Foundation Aid	130,237	158,573
Foster Children Aid		2,460
Plus: Property Adjustment	<u>772</u>	<u>773</u>
	\$1,413,180	\$1,258,905
Less: Applicable Business Profits Tax	<u>94,583</u>	<u>115,135</u>
Net Raised by Property Taxes	\$1,318,597	\$1,143,770
 <u>TOWN</u>		
Total Appropriations	\$1,388,711	\$1,226,569
Less: Revenues	<u>853,163</u>	<u>807,242</u>
	\$ 535,548	\$ 419,327
Less: Applicable Business Profits Tax	<u>35,588</u>	<u>43,321</u>
	\$ 499,960	\$ 376,006
Plus: Veterans Exemptions & Overlay	<u>38,260</u>	<u>47,598</u>
Net Raised by Property Taxes	\$ 538,220	\$ 423,604
 <u>COUNTY</u>		
Lancaster's Share Coos County Budget	\$ 164,086	\$ 133,897
Less: Applicable Business Profits Tax	<u>6,707</u>	<u>8,164</u>
Net Raised by Property Taxes	\$ 157,379	\$ 125,733
 TOTAL TO BE RAISED BY PROPERTY TAXES	 \$2,014,196	 \$1,693,107

The amounts raised for veterans exemptions and overlay are included in the amount of property taxes and reflected in the tax rate of the Town only.

	School	Town	County
Percent of Property Taxes	65.5%	26.5%	8%

## Summary of Valuations

	1982	1981
Lands	\$ 5,885,635.00	\$ 5,881,175.00
Buildings (Incl. House Trailers)	21,563,150.00	21,168,350.00
Electric Plants	917,561.00	914,022.00
Pipe Lines	410,200.00	410,200.00
Machinery	195,700.00	195,700.00
	\$ 28,916,416.00	\$ 28,569,447.00
Less: Current Land Use Assessment	1,178,975.00	1,179,215.00
Less: Elderly Exemptions	381,250.00	355,450.00
Less: Blind Exemptions	17,550.00	22,500.00
Less: Solar Exemptions	9,000.00	9,000.00
	\$ 27,329,641.00	\$ 27,003,282.00



# Town Clerk's Report

## MOTOR VEHICLE

## VITAL RECORDS

## FILING FEES

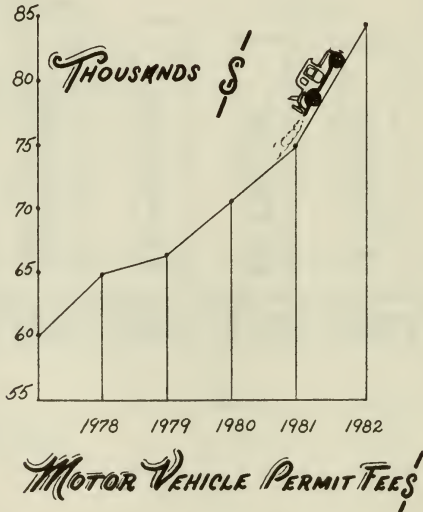
Receipts from the issuance of motor vehicle permits to register vehicles produced the sum of \$85,074. This total represents an increase of \$11,641 over the collection of the previous year.

This was due to an increase in the number of permits issued for the registration of new vehicles and a new mill rate of 15 mills inserted between the 18 and 12 mill rates by the New Hampshire Legislature.

The town received \$6 in filing fees from candidates running for Town Offices.

Total fees remitted to the Town Treasurer \$85,080.00.

VITAL RECORDS	1980	1981	1982
Births	221	180	191
Marriages	33	49	43
Deaths	111	107	95





# Planning and Zoning

## PLANNING

The Lancaster Planning Board meets monthly each second Tuesday of each month beginning at 7:30 PM. The hearings are held in the District Court Room, second floor of the Town Hall and are open to the public.

Land owners planning to subdivide their land are reminded that subdivision approval is required prior to a sale.

The Planning Board approved 8 land sub-divisions with a total of 11 lots. A site plan review for buildings within the flood plain was appraised.

The Planning Board held a public hearing on two proposed amendments to the Zoning Ordinance and Zoning map. The second hearing will be held in 1983 and voted upon at the annual Town Meeting.

## ZONING

The Zoning Board of Adjustment held 8 public hearings in response to appeals for 5 variances, 3 special exceptions. The 5 variances included, requests for lot frontage of less than required footage and to build closer to the lot line than provided by the Ordinance; all were approved. A request for multi-unit housing in the agricultural district was denied, because the requirements of the Ordinance were not met. A request for temporary installation of a mobile home was approved.

A special exception for industrial use in an agricultural district was approved.

A reminder that permits are required from the N.H. Energy Office for new buildings and substantial additions to existing buildings. Another requirement by law, is new homes must have smoke detectors.

The Building Inspector received 25 applications for building permits, five had to be referred to the Zoning Board of Adjustment, while permits were issued for others, for new structures, additions to existing structures and renovations. A summary of the permits and the estimated values follows:

Permits Issued	Estimated Costs
2 Single Residential Family Units	\$ 55,000.00
8 Additions, Alterations, Improvements	13,200.00
5 Garage and Carports	4,100.00
2 Commercial Buildings	180,000.00
2 Agricultural	6,500.00
1 Medical Building Addition	200,000.00
	<hr/>
TOTAL	\$ 458,800.00

## North Country Council, Inc.

In 1982 in the Town of Lancaster, North Country Council provided information on various funding programs; prepared solid waste facility regulations; worked with the Planning Board to amend the zoning ordinance; prepared and submitted a pre-application for EDA funds for the proposed industrial park; and contributed to an application for Land and Water Conservation Funds for the Colonel Town recreation facility.

In addition to providing specific assistance to your town, the Council works on activities that benefit several towns and the entire North Country. In economic development, the Council has provided direct local assistance to several communities in their local development program and has continued to seek approval from the Economic Development Administration for a revolving loan fund to assist small and medium-sized businesses in eight communities. As a member of the Small Business Development Program for Northern New Hampshire, NCC has provided information to prospective businesses on the available training and financial programs. The Economic Development Committee has met on issues such as trends in the wood products industry, the future of the North Country railroad system and small business development and financing.

One of the major efforts for towns is community planning. The Council staff met throughout the year with numerous planning boards, selectmen, and master plan committees to discuss community issues and provide solutions such as zoning, subdivision regulations, site plan review, sign, parking, septic system and mobile home regulations, recreation planning, business and traffic surveys and more. The Council organized a subdivision workshop in the spring for planning board members, coordinated the Municipal Law Lectures in the fall, and provided information to towns on HUD's Small Cities Community Development Block Grant and Urban Development Action Grant programs. In an effort to maintain essential planning assistance to our towns given the somewhat smaller budget, our Community Planning Committee established a clear policy on membership services. This is described in a brochure we recently mailed to you entitled "North Country Council, Inc: What's In It For Your Town?"

In transportation, the Council's Transportation Committee assisted the NH Department of Public Works and Highways with the Annual Highway Action Plan Meeting. This meeting is usually very productive as it is the major way that the public can participate in identifying and supporting needed highway improvements. NCC is assisting the state, the new rail operator, and rail users in marketing the Concord-to-Lincoln rail line to make the line more economically viable and eventually self-sufficient. In the Mt. Washington Valley, NCC surveyed businesses to determine the potential for utilizing a truck/rail terminal. We are also following the proposed New England rail reorganization and its impact on our region. The Council continues to work with the Whitefield Regional Airport in an on-going effort to secure commuter air service.

The Council is providing planning recommendations and some technical assistance to towns in anticipation of the solid waste district planning scheduled to occur in late 1983 and 1984. We had a voice in amending the state's solid waste law to make it more flexible in local situation. Sharing of ideas and coordination in this field is aided by staff member Fred Moody's position as director of the NH Resource Recovery Association.

To assist town governments with administrative and financial tasks (e.g., tax billing, accounting, etc.), NCC has acquired a mini-computer with programs to accomplish these functions. At this time, we developed our tax billing services and look forward to offering additional services in the future.

The Council has also conducted historic buildings inventory in a few towns and will be serving as a clearinghouse on historic preservation planning and activities.

The Council closely followed the proceedings for the Quebec Hydro powerline in 1982 and presented our position before the Site Evaluation Committee in March. We recommended construction of the line in Vermont which provided the most economical, direct and least environmentally-damaging route. As of early 1983, it appears the powerline will follow the Vermont route and will come into NH in Littleton. NCC also testified before the NH House and Senate in support of the Pontook hydroelectric facility in Dummer.

For the last year and a half, the Council has published NEWS FOR SELECIMEN, an informative report on local, regional, state and federal activities and trends. The Council is active on the state and national level through the NH Association of Regional Planning Commissions and the National Association of Regional Councils. We were very fortunate to have our former President and Jackson representative Oliver Nelson serve as the Chairman of the National Advisory Committee on Rural Development. This past summer, the Committee prepared a rural development strategy. The Council set up one of two in-state meetings to solicit views from the public on rural needs and practical solutions.

As in the past, the Council's major emphasis will continue to be technical assistance and information on matters of concern to local governments. The Council staff is always available to meet with local officials to discuss projects and needs of the towns.

On behalf of the Council and its Board of Directors, we thank you for your support during the past year and hope that the Town will continue to use the services of NCC during 1983. Please feel free to contact either one of us or the Council staff in Franconia at 823-8108 or 823-5566.

## Elections and Registration

Town Meeting 1982: The moderator opened the meeting at 10:00 A.M. for voting by official ballot for the election of Town Officers and for amendments to the Zoning Ordinance. The voting by official ballot continued until 7:00 P.M., when the meeting opened to act on the remaining articles in the Town Meeting Warrant.

The total official ballots cast were 388, which included 10 absentee ballots and the results were:

Selectman	Michael W. Beattie	3 year term
Moderator	Robert D. Calamari	2 year term
Trustee of Trust Fund	Mary Jane Falkenham	3 year term
Library Trustee	Ann Bottoms	3 year term
Supervisor of Check List	Constance Cardinal	6 year term
Budget Committee (3)	Robert D. Calamari	3 year term
	Howard R. Piche	
	Everett W. Rexford	
Emmons Smith Fund	Jean C. Foss	3 year term
Col. Town Investment Committee	Kevin Kopp	indefinite
Col. Town Spending Committee	Elwin R. Falkenham	3 year term
	Mary Kopp	
	Erling Roberts	

Results of the Zoning Amendments questions proposed by the Lancaster Planning Board were: To add two definitions to the Ordinance, one for what a one family dwelling is and one for a mobile home, they were adopted 303 in favor and 63 no.

To regulate building heights received favorable consideration, 265 to 103.

To amend lot sizes in future mobile home parks and mobile home subdivisions passed, 298 to 71.

To amend the Building Code Ordinance (Flood Plain Ordinance), which was needed to maintain eligibility in the National Flood Insurance program, it won approval by a strong majority, 300 Yes and 62 No.

The evening business session opened at 7:00 P.M. with Moderator Robert D. Calamari presiding and the remaining warrant articles were considered.

The meeting authorized the Board of Selectmen and Town Treasurer to borrow money in anticipation of tax receipts. The procedure followed in borrowing short term loans and investing part of them, results in no cost to the tax payers and the semi-annual tax collection reduces the term of borrowing and the amount necessary to borrow.

The voters gave the Selectmen limited authority to apply for, accept and expend any Federal and State moneys which may become available during the year. Authority was received to dispose of, in a precedent manner, any real estate acquired by Tax Collector's Deed.

The article asking authority to withdraw \$53,200.00 from the Revenue Sharing Fund for setoffs against appropriations for Office Salaries of \$4,500.00, for new equipment \$26,700.00, fire department supplies \$2,500.00 and for Public Safety \$19,500.00, were approved after welcomed and informative discussions.

An article requesting authority to borrow \$64,000.00 to be used towards the purchase of a road grader with a wing for snow plowing, won overwhelming approval by a ballot vote of 68 to 8.

The Lancaster Planning Board was asking the voters to empower it to adopt regulations for the purpose of site plan review of non-residential and multi-family dwellings in new subdivisions and re-subdivisions. Recognizing the value of this planning tool, the voters unanimously adopted the article.

The Town budget, as submitted by the Budget Committee, was approved, the final figure was \$1,388,711.00, with the estimated amount to be raised by property taxes of \$394,520.00.

The Town Meeting adjourned 8:15 P.M.



## District Court

The Honorable Walter D. Hinkley is Justice of the Lancaster District Court, the Honorable Paul F. Donovan is Associate Justice, and Mr. George Carter is the Clerk.

Judge Hinkley will be retiring from the bench in early 1983. Expressions of appreciation for his long, dedicated and professional public service go out to him with sincerity. Judge Hinkley was appointed to the bench December 29, 1942.

### RECEIPTS

Town Appropriation	\$ 24,167.30	
District Court Receipts	<u>28,171.35</u>	
		\$ 52,338.65

### DISBURSEMENTS & EXPENDITURES

Salaries of Court Officers	\$ 24,167.30	
Division of Motor Vehicles	11,322.40	
Witness Fees DMV	(480.00)	
Penalty Assessment	1,943.00	
New Hampshire Fish & Game	352.00	
Fees Escrow	294.00	
Overpayments by defendants	5.85	
Witness Fees	1,140.00	
Restitution	2,285.00	
Postage	548.84	
Supplies	318.85	
Telephone	304.73	
Miscellaneous	<u>798.00</u>	
		\$ 42,999.97
Paid Town of Lancaster		<u>9,338.68</u>
		\$ 52,338.65

The expenditure made by the Town of \$24,167.30 was for the salaries of those court officers. The above show the receipts of the Court and how the funds were distributed and expended.

# Police Department

A Police Department, no matter where it is or what size it is, has an obligation to provide to its citizens a professional standard of Law Enforcement. It is to this end that your Law Enforcement body, the Lancaster Police Department has set its goals. It is our wish to provide you, the citizens of Lancaster, with a Police force which you can be proud of and a community in which you can live in safety and self content.

During the year 1982, the Lancaster Police Department spent 15,344 hours on different areas of law enforcement and public safety. This hourly figure is the amount of paid time and does not include 843 hours spent on police matters put in by police personnel without compensation for their time. The hours worked resulted in handling 4,434 different complaints or calls for service. Broken down, complaints filed were 2,095, an increase over 1981 of 11.4%; other activities, 1,730 up from 1981 by 43.4%, accidents up to 146, or an increase of 30.7%; motor vehicle court cases had a small increase, going from 212 to 217, which is less than 1%; criminal court cases took a jump from 195 in 1981 to 246 in 1982 and increased 26%.

Of the 246 criminal court cases handled, 20 were assaults, 38 illegal possession of alcohol, 15 breach of peace, 85 fraud, 11 unauthorized entries, 20 obstructing government operation, 11 theft, 23 juvenile cases, arson 2, sexual assault 1, with the other 20 cases low number crimes.

Under complaints filed, there was an increase in theft and unauthorized entries, going from 148 in 1981 to 290 in 1982, a percent increase of 95.1%. The value of goods stolen out of this category was \$91,382, with \$77,390 being recovered by the Department, using 1,876 hours to do so. Most breaks and thefts were reported between 8:00 A.M. and noon. Juvenile complaints increased 75.7% or 103 cases over last year, part of this increase is brought on by the more aggressive patrol that was started in the downtown area. We increased foot patrol from 585 hours to 897 hours per year. Animal complaints rose from 191 to 279. All other complaints stayed about the same, with slight deviations. One area we did notice a decrease was in bad checks, perhaps because of the hard line the Department takes on people who write bad checks and that word has gotten around.

The motor vehicle court cases processed by the Department shows only a slight increase over last year's (5 cases) or 217 cases. The major increase came under unregistered motor vehicles, stop or yield signs and hit and run.

Combining criminal and motor vehicle court cases totals, 463 court cases using up 624 hours in court and this does not include Superior Court time.

Of the 146 accidents investigated in 1982, 27 were classified as total, 58 resulted in property damage under \$300.00 and 62 listed as over \$300.00 and 1 to our dismay, resulted in a fatality. There were 100 accidents between 7:00 A.M. and 5:00 P.M., 32 between 5:00 P.M. and 12 Midnight and between Midnight and 7:00 A.M. there were 14. As for the day of the week, there were 31 on Friday, 25 on Saturday, 22 on Wednesday, 21 on Monday, 18 on Tuesday and 14 on Sunday and Thursday.

Your Police Force works 24 hours a day, 7 days a week, 365 days a year, with 6 full time officers and 4 special officers. The six officers include, Chief, 1 Lt., 1 Sgt. and 3 patrolmen. The Chief works 8 to 5??, Monday through Friday and is on call. The Lt. works 1530 to 2330, Tuesday - Thursday and 0730 to 1530 Friday and Saturday. The Sgt. and three patrolmen work four rotating shifts, including 0730-1530, 1530-2330, 1800-0200 and 1130 to 0730. The four special officers work when needed, usually on Special duty, dances and parades. The work schedule allows us to cover the most troublesome part of the day with two men per shift, 1800-1700 Monday through Friday and 1800-0200 Wednesday through Saturday. Those hours per day are when 90% of all calls are received. Most all thefts and unauthorized entry complaints and investigation occur, during the day shift, 75% of all investigation work takes place during the daylight hours, mostly because of necessity. Also, during the day shift, all administrative business must be accomplished. This includes bike registration, issuing pistol permits, reviewing and filing of reports, bad checks, conferring with attorneys, researching court decisions, preparing complaints for court, answering requests for dismissals, discovering evidence, conferring with parents, victims and defendants; answering requests from other Government agencies, answering requests for accident and criminal reports and criminal background checks for employment. All of these must be accomplished on top of covering school crosswalks, investigating 68.5% of all accidents, 55% of all animal complaints, doing camp and house security checks, providing escort service, performing traffic control and answering 101 miscellaneous calls for service. The 1900 to 0200 shift is the major crime shift. That is when we experience assaults, disorderly conduct, destruction of property, alcoholic related offenses and family complaints. It is also during this shift when we perform our business security check. This year we found 215 different business doors or windows, unlocked or broken. We also conducted a moving vehicle patrol on side streets and into residential areas, including outside of the compact area. This is the dangerous time of day, when under the cover of darkness, people become more argumentative and aggressive. There are times when two men are not enough.

From 0200 until 0700, because of lack of personnel due to budget restrictions, we have one officer on duty. This time used to be called the slow time, but this is no longer so. We have experienced more activity going on during this time in the last two years, than we ever had. We have not come up with a solid reason for this, but believe that a lot of people have nothing to do, so stay up later and run the streets. This added activity puts a lot of pressure on the lone officer, because he still has to do business security checks, watch for fires and patrol the town. Most of the unauthorized entry happens during this time. To help alleviate this situation, the 1800-0200 man remains on call, as well as the Chief and the Lt. It is not the best



solution, but the only one we have at the time.

In addition to the afore mentioned duties, we also must attend training schools and seminars in Concord or Berlin, in-service training at the Department level to keep abreast of new methods of law enforcement so we may better serve the citizens of Lancaster.

Police Department time is spent on many activities during the year, helping invalids in and out of bed, fixing water pipes and faucets, getting skunks out of cellars or garages, starting furnaces, finding doctors or nurses, delivering medicine, settling family matters and disputes, plus carrying out our everyday law enforcement duties.

More Police time is consumed on one activity or another, but all are important. A breakdown of the top eleven activities, timewise, follows: investigation of unauthorized entry 1,078 hours, traffic and vehicle patrol 1,424, business door check 2,432, theft investigation 998 hours, foot patrol 897 hours, report writing (motor vehicle and criminal) 2,445 hours, juvenile investigation and court 732, theft investigation 989, Main Street traffic 987, assistance to sick and injured, motorists in trouble, 630, breach of peace investigation 773.

While the Police Department tasks are numerous and are governed by law, the policies formulated to guide the enforcement of law must include consideration of the public will. Your Police Department is responsive to your needs and problems as you go about your daily lives. This responsiveness must be manifested at all levels of the Department by the willingness to listen and be genuinely concerned for the problems and safety of all individuals and groups. The total needs of your community must be an integral part of the Police Department program designed to carry out the mission for the better law enforcement and make Lancaster a better place to live.

Your Police Department is again as in the past, sincerely grateful for your support, your understanding and your encouragement. We will continue to serve you and provide you with the highest levels of professional law enforcement.

COMPLAINTS FILED - 2,095

Animal (dog, cat, etc.)	279
Family	111
Juvenile	239
Theft and Unauthorized Entries	290
Breach of Peace (assaults, disorderly conduct, etc.)	301
Bad Checks	154
Missing Persons (Runaways)	14
Prowler	39
Harrassment	18
Suicide	0

Complaints Filed - 2,095

Attempted Suicide	3
Stolen Vehicles	7
Hit and Run	13
Miscellaneous	627

OTHER ACTIVITIES - 1,730

Motor Vehicles Checked	183
Motor Vehicle Warnings	179
DE Tags Issued	45
Emergency Blood Runs	13
Assistance to Sick and Injured	81
Assistance to Motorists in Trouble	208
Doors and Windows Found Open	215
Parking Tickets Issued	211
Assistance to other departments	288
Breath Tests Given	38
Escorts	7
Relays	81
Fire	58
Assistance to Other Agencies (Ambulance, Highway, etc.)	118

MOTOR VEHICLE COURT CASES - 217

Failure to stop for an emergency vehicle	1
Operating under influence of liquor or drugs	19
Speeding (radar, clocked, unreasonable)	69
Non inspection	27
Yellow line and improper passing	13
Failure to stop or yield	14
Defective or unsafe equipment	5
Unregistered motor vehicle	27
Operating without a license	11
Operating after suspension or revocation	7
Conduct after an accident	3
Operating to endanger or reckless operation	1
Failure to use protective equipment	3
Allowing improper person to operate	1
U Turn	1
No fuel use permit	3
Misuse of plates	3
Operating on sidewalk	1
Failure to yield to pedestrian	1
Following too close	2
No trailer chains	1
Improper movement	2
Unattended motor vehicle	1

CRIMINAL COURT CASES - 246

Theft (unauthorized taking, service, stolen property, etc.)	8
Unauthorized entries (burglary, trespassing, etc.)	11
Fraud (forgery, bad checks, on creditors, etc.)	85
Obstructing government operation (resisting arrest, apprehension)	20
Breach of peace (disorderly conduct, intoxication)	15
Assault (simple and aggravated)	22
Sexual Assault	1
Destruction of property (criminal mischief)	6
Possession of controlled drug	5
Manufacturing a controlled drug for sale	1
Juvenile cases (burglary, assault, theft, criminal mischief)	23
Illegal possession of alcoholic beverage	38
Arson	2
Fugitive warrant	3
Felon in possession of a firearm	1
False public alarm	1
Dog	2
Consuming alcoholic beverage on Main Street	1
Trespassing livestock	1

ACCIDENTS - 147

Property damage under \$300.00	58
Property damage over \$300.00	62
Property damage listed as total	27
Accidents involving pedestrians	2
Number of one car accidents	60
Number of two car accidents	87
Number of accidents involving animals	4
Accidents resulting in fatalities	1

# Fire Department

The total number of calls this year reflects a drop from the previous year. Chimney fires and wood stove related calls both show a decline in number.

Certified fire fighting courses have been started. Our own state qualified instructors conducted the certification program. Training continues to provide each firefighter with the skills and knowledge required for good fire suppression techniques. Formal training classes are conducted twice a month either at the station or in the field.

The new addition to the station has been completed and is in full service for training preparation, communications, and an office area. The addition was constructed by department members which was made possible through the gracious support and contributions from area business proprietors and individuals. Residents are encouraged to visit and see the completed project which was dedicated to retired Chief Roger Emery.

The station had inside storm windows installed to combat heat loss and conserve energy. Two ceiling fans were also put into operation for this purpose and has resulted in a marked difference in the bay area of the station.

Memorial contributions to the Fire Department continue to provide additional funds for the Firemans Association to expend on items that have not been placed into the department budget. These donations are usually made in memory of loved ones to the Fire Department.

Department funerals were conducted for former Chief Arthur Drake and Lt. Donald White this year with deep sadness for the loss of our former chief and an active, totally dedicated lieutenant and department clerk.

The Department traveled to the New Hampshire State Firemans Convention in Keene with our 1934 Maxim to represent the town and fire department. Plans are being discussed at this time for the department to host this summer a Firemans Muster which would be open to all fire departments. The project is still in the feasibility stage at the time of this writing.

Plans continue for the restoration of the Town's first pumper, the 1934 Maxim. The restoration fund stands at approximately \$555.00 at this point. The truck will be restored as close as is possible to its original delivery condition and still remain a line pumper.

Department personnel visited the schools, hospital, and nursing home as well as day care groups and organizations in town with fire prevention programs. Fire Department Awareness was the topic which was expanded on this year. A mock disaster drill and medical air ambulance exercise were among other activities in which members took part.

Several projects have been rescheduled for 1983 as time did not permit these to be completed in 1982. Projects and the completion of them depend greatly on the number of firemen and their available free time.

The support and cooperation from residents is much appreciated by the fire department members. The decline of woodburning incidents shows that cooperation.

Chimney Fires	21
Oil Burners	6
Structure Fires	6
Smoke Scares	4
Electrical Fires	2
Vehicle Fires	10
False Alarms	11
False Alarms (malicious)	0
Grass Fires	3
Forest Fires	1
Brush Fires	2
Automobile Accidents	2
Mutual Aid	3
Woodstove	5
Illegal Kindling	2
Others	5



## REPORT OF TOWN FOREST FIRE WARDENS AND STATE FOREST RANGER

Forest fire prevention, our business, your business, good business! This slogan has been the motto of the New Hampshire Division of Forests and Lands, Forest Fire Service since 1909 when the first forest fire laws were passed by the Legislature.

These laws set in place a cooperative forest fire protection program of State and local forest fire personnel that has, in the past 75 years, established New Hampshire as a leader in forest fire prevention and control. Our annual acreage loss to forest fires of one-half acre per fire is the best in the nation. This fire record has come about through the cooperative efforts of our State/town forest fire protection program. The state provides detection of fires, training for local forest fire wardens, low cost forest fire suppression equipment to local fire departments, and technical advice at the fire ground. Local governments provide the volunteer fire fighters who are appointed as wardens and deputy wardens and who respond quickly to suppress reported forest fires.

This program has resulted in a steady decline in annual acres lost to forest fires since 1910 when the average fire burned 33 acres compared to the modern day loss of one-half acre per fire.

Only by the continued cooperation of the State/towns and our entire citizenry can this record be maintained.

### 1982 STATISTICS

	State	District 8	Lancaster
Number of Fires	391	9	1
Number of Acres	161 3/4	20	1/2

Respectfully submitted,

Richard C. Belmore, Forest Ranger

Stephen Kipp, Forest Fire Warden



# Public Works

## Highway Department

Improvements under the Highway Subsidy program, was the resurfacing of a section of Middle Street. The old surface was leveled and followed with a one inch layer of hot asphalt applied with a paver and compacted with a heavy roller. Preparation included raising some sewer manholes.

The Town Road Aid program (TRA), continued improvements on Page Hill Road. Improved drainage was installed, widening the roadway and gravel fill. A curve in the road was reduced by removal of ledge, rock and earth and that waste material was disposed of within the project area. The plan is to complete Page Hill Road in 1983 and move to other rural roads.

The north wall in the Town Garage was insulated and inside storm windows were added. Two garage doors were replaced and others were improved for ease of operation and energy savings. Energy saving steps will continue.

The department began the required closeout of the old town dump site beyond the area of the solid waste transfer section. Additional material is required and that material is available without cost, but must be trucked to the site.

The annual street resurfacing program continued with approximately four miles of streets sprayed with an asphalt base material and back sanded. The Clean Air Act Regulations prohibit the use of cut back asphalt for surface treatment. This year, for the first time, a new surface treatment material was used. The new material is emulsified asphalt, which is made of asphalt, water and an emulsifier. It is the first experience with its use and the learning experience proved reasonably successful. Rural roads were chlorided for dust control and compaction, drainage improvement and replacements; graveling Weeks Road and adding drainage; other gravel roads were maintained and graded as needed.

The spring time saw the usual cleanup of sand that was spread during the winter on streets and sidewalks, patching streets, cleaning ditches, catch basins, parks and many other functions.

The winter saw the usual plowing of snow, salting and sanding of streets. Snow was removed from the business section and those locations that if not removed, would present a safety hazard to travel.

## Water Department

Several water service lines were replaced and new service lines added; two hydrants were replaced and one relocated.

The water system functioned well, considering its age, and interruption of service was minimal. The water was tested daily and its quality was satisfactory and safe. Minor problems of occasional organic material found in the water may be a nuisance, but is not a health problem. An open source of supply will receive organics and until a change in the supply or additional treatment is added, it is reasonable that that small problem

will be with us. Flushing water mains minimizes that problem.

The department personnel also performs work in the highway department as well as sewer maintenance work.

#### Sewer Department

A sewer line extension on Bridge Street was installed with personnel of the sewer, water and highway departments. All materials for the 1,400 foot line extension was furnished by the landowner at no cost to the Town. The landowner also contributed to the labor force. The installation is consistent with the long range plan of sewer line extensions.

The New Hampshire Water Supply and Pollution Control Commission is studying seasonal disinfection, on a controlled basis, of effluent from sewage treatment plants. We participated in the study and chlorination during the winter months was not required. Therefore, chlorine was not added, resulting in a savings in operational costs, a welcomed cost reduction since other operational costs increased.

Maintenance of sewage transmission lines is a function of the department, including unplugging stopped mains, which become stopped usually at no fault of the mains. Most stoppage in sewer mains are caused by what people choose to dispose of through their home internal systems. Persons are cautioned to use care and judgement in what is disposed of in the home waste system, do not dispose of items that will obstruct and contribute to the obstruction of a sewer main.

"The sewer you plug may be your own."

SCHEDULE OF TOWN PROPERTY

The values shown are not intended to be true values; some are cost basis and others are estimates used for prior specific purposes.

<u>Description</u>	<u>Value</u>
Town Hall, Lands & Buildings	\$ 250,000.00
Weeks Memorial Library	200,000.00
Fire Dept., Lands & Buildings	100,000.00
Highway Dept., Lands & Buildings	150,000.00
Parks, Commons & Playgrounds	200,000.00
Water Supply Facilities	2,000,000.00
Sewer Plant Facilities	4,000,000.00
Parking Lots	20,000.00
Town Forest	13,000.00
All Lands & Buildings acquired through Tax Collector's Deeds:	
Riverside Drive Lot (assessed value)	400.00
Causeway St. Lot (assessed value)	200.00
Page Hill Lot (assessed value)	100.00



## INVENTORY OF MUNICIPAL EQUIPMENT

### Highway

1982	John Deere Motor Grader
1975	John Deere Loader
1971	Elgin Sweeper
1981	G.M.C. Dump Truck w/Plow
1979	John Deere Loader/Backhoe
1982	G.M.C. Dump Truck w/Plow
1977	G.M.C. Dump Truck w/Plow
1976	Ford L-800 w/Spreader Body
1978	Bombardier Sidewalk Plow/Sander
1973	100C Int'l. Loader - Dump
1967	Jeep Cargo
1966	General Utility Trailer
1966	CH & E One Ton Roller
1978	Steam Thawing Unit - Lookout Boiler
1965	Joy Compressor

### Fire Dept.

1978	Mack-Boyer Pumper
1976	Chevrolet - Tanker (Water)
1967	Ford - Thibault, Pumper
1964	Dodge Panel
1952	Jeep
1949	Seagrave Ladder Truck
1934	Maxim Pumper

### Police Dept.

1982	Chevrolet Impala - Cruiser
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### Ambulance Corp

1975	G.M.C. Modular Wolf
1974	Chevrolet - Parke Superior

### Water & Sewer

1977	Ford Pickup - Water
1977	Ford Pickup w/Plow - Sewer
1972	Sewer Rodder

## Municipal Cemeteries

The maintenance costs of Municipal Cemeteries and income, is included in the statement below. Of the total \$2,500 was raised by taxation, the balance from other sources. The cemeteries include the Wilder, Main Street, Summer Street Cemetery and No. 10 on the Martin Meadow Pond Road.

### REVENUES

Perpetual Care	\$ 1,400.00
Sale of Lots	975.00
Burials	2,190.00
Care of Lots	623.00
Interest Income	2,083.70
Miscellaneous	10.00
	<u>          </u>

\$ 7,281.70

### OTHER FINANCING SOURCES

#### INTERFUND TRANSFERS

General Fund	2,500.00
Trust Funds	34,406.58
	<u>          </u>

36,906.58

### TOTAL REVENUES AND OTHER SOURCES

\$44,188.28

### EXPENDITURES

Salaries	\$19,559.27
Employee Benefits	2,277.01
Operating Supplies	754.55
Repairs	705.44
Equipment Rental	900.00
New Equipment	728.95
Utilities and Telephone	357.75
Insurance	236.00
Miscellaneous	1,602.46
Cemetery Road	3,600.00
	<u>          </u>

\$30,721.43

### OTHER USES

#### INTERFUND TRANSFERS

Trust Funds	1,400.00
	<u>          </u>

1,400.00

### TOTAL EXPENDITURES AND OTHER USES

\$32,121.43

Excess of Revenues and other Sources  
Over Expenditures and Other Uses

\$12,066.85

Fund Balance - January 1

56,321.22

Fund Balance - December 31

68,388.07

## Public Welfare

**TOWN WELFARE:** The economy of the country and awareness of home environment in particular situations, caused increases in local welfare costs. The town assisted 107 persons, of which, 56 were children. Of those assisted, six were ordered by the Court, 2 in foster homes and 2 in special professional homes for young people; one in particular, for part of the year, was placed in the Spaulding Youth Center at a substantial expense to the town, an average monthly cost of \$3,000.00.

Most cases are of short duration, assisted until accepted under a State aid program, other programs, or until employment is found. Applicants for local assistance must meet established guidelines to become eligible.

Two local funds, administered by committee, help keep local costs to a minimum.

Some recipients of public assistance, physically able to work, are assigned work responsibilities to offset assistance received. Certain assets of some recipients may be attached and if later sold, the Town receives reimbursement for the assistance given, plus interest. This year, one lien on real estate was released after satisfaction of the lien. Reimbursement by recipients for assistance totaled \$1,821.00.

**STATE WELFARE ASSISTANCE:** The N.H. Department of Health & Welfare, Division of Welfare, administers the Old Age Assistance program, which is financed jointly by Federal, State and local governments. A change in the formula of 25% Town and 25% State was changed by the legislature to 30% Town and 20% State, an obvious cost increase to the town. The State administers aid to families with dependent children and aid to qualified disabled people. Information concerning these programs may be received by contacting the N.H. Division of Welfare, Littleton, N.H. 03561, Telephone 1-800-552-8959.

The Medicaid Program helps reduce local costs, the program is designed to assist persons who do not have the means to provide for their medical care, or who do so only at a great financial sacrifice. Through this program, pharmaceutical, laboratory, skilled nursing home care and physician's services are supplied in whole, or in part. In determining eligibility for these services, certain limitations have been established on the amount of annual income and assets that person may have. Information concerning these programs may be received by contacting the N.H. Division of Welfare, Littleton, N.H. Telephone 1-800-552-8959.

The town is assisting in support of an average of 12 recipients of the Old Age Assistance program, aid to aliens program and the disability program. There was an average of four recipients under Nursing Home care.

**FOOD STAMPS:** Lancaster residents may contact the N.H. Division of Welfare, Littleton, N.H., Telephone 1-800-552-8959, for an appointment to apply for food stamps. Interested persons should telephone for an appointment so a determination can be made if anyone thinks they may qualify.

The Federal Fuel Assistance program for eligible low income families and for qualifying elderly persons, was available through the Community Action Program.

# Weeks Memorial Library

## Librarian's Report

A total of 628 books have been added to the library collection this year and many of these were either discounted titles or paperbacks. Because of the rather exorbitant prices of books, we have been forced to purchase our new books in this fashion. Patrons, however, are pleased with the numbers and varieties of the books and this is demonstrated by the fact that our yearly circulation has increased substantially, which is gratifying.

The library building received a new coat of paint on its exterior trim, which was quite an improvement.

The library trustees and staff held a morning open house and coffee hour before Christmas. They felt that it might introduce new patrons to our many services. These include not only books, newspapers and magazines for circulation, but also use of a copy machine at 20¢ a sheet, many kinds of reference tools, business books, how-to-do-it books, many books on how to write or sell one's work, catalogs of all sorts, records to teach foreign languages, scientific encyclopedias, birds and other animal reference works plus many more informational materials.

We are always ready to welcome new patrons and there is no fee charged for library privileges. This is a tax supported institution and we feel that all book services should be free.

Story hour is continuing with Mrs. Barbara Robarts. The group has grown so large that there are now two groups each week instead of one, as well as a special kindergarten story hour once a month.

Mrs. Eva Matthews continues to show films at the school twice a month for the younger students.

# Weeks Memorial Library

## FINANCIAL STATEMENT 1982

Cash on Hand, January 1, 1982

\$ (1,805.03)

### RECEIPTS

Town Appropriation	\$22,000.00	
Col. Town Income Spending Committee	2,000.00	
Trustees of Trust Funds-1981 Balance	1,956.53	
1982 Advance	1,000.00	
Certificate of Deposit Interest	857.62	
Fines & Photocopier Income	101.20	
Check void from 1981	5.00	
Linscott Fund Interest	100.97	
Brackett Fund Interest	5.76	
Shurtleff Fund Interest	26.61	
		<u>28,053.69</u>
		\$ 26,248.66

### DISBURSEMENTS

Head Librarian	\$ 5,000.00	
Janitor	1,250.00	
Juvenile Librarian	2,200.00	
Assistant Librarian	2,675.00	
Part-time Assistants	1,939.68	
Books - Adults	5,602.32	
Juvenile	1,212.09	
Periodicals	491.39	
Social Security & Other Benefits	1,098.21	
Lights, Telephone, Water & Sewer	911.69	
Heat	2,980.42	
Office, Janitor, AV Supplies & Misc.	796.16	
New Equipment	107.05	
Insurance	850.00	
Maintenance	900.00	
		<u>28,014.01</u>

Cash on Hand, December 31, 1982

\$ (1,765.35)



# Ambulance Service

The Lancaster Ambulance Corps acknowledges with thanks, the many donations made to the Corps. The donations are used to improve patient care and the service by the purchasing of needed supplies and equipment.

We thank the dedicated volunteers of the Lancaster Ambulance Corps for their service to the community and for unselfishly giving many hours standing by, prepared to answer any call. Members of the Corps gave many more hours of their time for further training and for refresher courses.

A summary of calls appears below, which includes emergency calls, patient transfers and accident victims. The service also responds to local fire calls to offer their services, if needed.

### Summary of Calls

270	Lancaster
17	Jefferson
38	Lunenburg
3	Guildhall
3	Dalton
26	Other
<hr style="width: 100%;"/>	
357	TOTAL

The towns of Dalton, Jefferson, Lunenburg and Guildhall contribute to the maintenance and operation of the Ambulance Service for serving their communities.

#### RECEIPTS

Collections	\$ 16,029.87
-------------	--------------

#### EXPENDITURES

Payroll	\$ 6,548.25	
Clerical	620.00	
Insurance	2,014.93	
Liability Insurance	892.50	
Vehicle Expense (Incl. Insurance)	4,246.10	
Training	320.00	
Supplies, Equipment & Dues	1,988.24	
Non-Cash	(1,200.00)	
Depreciation	2,000.00	
Miscellaneous	425.18	
	<hr style="width: 100%;"/>	
		19,055.20
		\$ (3,025.33)

# Public Health

LANCASTER PUBLIC HEALTH NURSING SERVICE, INC.

Public Health Nursing Service has continued to serve the town of Lancaster since 1919. The nurse is available Monday through Friday, 8:00 A.M. - 4:00 P.M. on a regularly scheduled basis and evenings and weekends depending on patient needs.

We have served a wide variety of residents including persons recently discharged from hospitals who require further treatment at home, persons who receive treatment at home rather than going to a hospital, infants and children who are enrolled in our Well Child Clinics receive physical examinations, immunizations and dental care. Blood Pressure Clinics are held monthly in each of the towns we serve and are well attended.

During the past year we have established a Homemaker/Home Health Aide program. Under the supervision of a registered nurse, the aide provides personal care, such as bathing, shampoo, or follows a program established by the physical or speech therapist. In a rural area, such as ours, with a high percentage of elderly, the service provided by our agency can mean the difference between staying home and being placed in a nursing home.

A total of 3,786 visits were made last year, a 12% increase over 1981.

Public Health Nursing Service is a voluntary, non-profit organization and visits are made regardless of ability to pay.

The continued success of Public Health Nursing Service is dependent on the contributions of time, energy and appropriations or the communities served.



## Information Booth

The information booth was operated by Marie Buteau and Bruce Magoon. Activity at the booth kept pace with previous years with people seeking information from most U.S. States and many people from all provinces of Canada, plus other foreign lands. Many interesting people stop and enjoy visiting with the attendant while at the same time, gaining information about the community and area.

Thousands of pieces of material about the Lancaster area, State, County, local and nearby attractions and many, many more are given visitors each year. The Chamber of Commerce furnish appropriate material the remainder of the year.

Volunteers manned the booth later in the season following the usual closing time. Thanks to those community spirited citizens.



## Debt Service

**BOND ISSUE:** The principal payment on the Sewer Bond was \$110,000.00, and interest of \$50,625.00. The State of New Hampshire paid \$106,181.00 as its share of the principal and interest.

**LONG TERM NOTES:** A note of \$30,000 was issued which funds were used towards the purchase of the recently acquired road grader. The first principal payment will be made in 1984.

**TEMPORARY LOANS & INTEREST:** Interest of \$11,202.00 was paid to borrow \$400,000.00, of short term money. Re-investment of part of the fund returned \$12,713.00. The term of the loan is for a shorter period, because of semi-annual tax billing.

A schedule of Indebtedness follows:

### Sewer Bonds

4.50 percent

Amount of Original Issue	\$2,170,000.00
Date of Original Issue	March 1, 1972
Principal Payable Dates	March 1
Interest Payable Dates	March 1 and September 1
Payable at	Boston Safe Deposit and Trust Company

Maturities-Fiscal Year Ending	Principal	Interest
December 31, 1983	\$ 110,000.00	\$ 45,675.00
December 31, 1984	110,000.00	40,725.00
December 31, 1985	110,000.00	35,775.00
December 31, 1986	110,000.00	30,825.00
December 31, 1987	110,000.00	25,875.00
December 31, 1988	110,000.00	20,925.00
December 31, 1989	110,000.00	15,975.00
December 31, 1990	100,000.00	11,250.00
December 31, 1991	100,000.00	6,750.00
December 31, 1992	100,000.00	2,250.00
	\$1,070,000.00	\$236,025.00

Grader Note

7.50 percent

Amount of Original Issue  
 Principal Payable Dates  
 Interest Payable Dates  
 Payable at

\$30,000.00  
 December 20  
 July and December  
 Lancaster National Bank

Maturities	Principal	Interest
December, 1983	\$ 7,500.00	\$ 2,250.00
December, 1984	7,500.00	1,687.50
December, 1985	7,500.00	1,125.00
December, 1986	7,500.00	562.50
	<hr/>	<hr/>
	\$30,000.00	\$ 5,625.00

## COL. TOWN RECREATION DEPARTMENT

### 1982 Annual Report by Superintendent of Recreation

The Col. Town Recreation Department is operated with funds from the Col. Francis L. Town Trust. The Col. Town Spending Committee, nine elected members, establish policy and oversee the operation of the facilities and programs. The Committee members and I welcome new ideas that will improve services to our community.

We are constantly on the lookout for area people with a skill that they can teach others through a recreation program. If you know of someone with a special talent, have them contact the Col. Town Recreation Department.

The Col. Town "karate club" was initiated after we were contacted by an interested citizen who knew of an instructor who recently moved into town. An active 3 class, 2 nights a week, program began in October and has had more than 150 students giving the martial arts a try, with 100 regulars now attending twice each week. Junior high and elementary cheerleader programs were initiated by Sylvia Martin who saw the need. She was soon joined by volunteer coaches, Jean Oleson and Sherry Lufkin, who have developed a small but well drilled squad.

The Col. Town Recreation Department is always in need of more volunteer coaches and officials. The Committee and I would especially like to thank all the good people who have contributed so much to the Little League baseball program. The new Little League snackbar was constructed by these volunteers, led by construction chief, Kenneth Bronson and operated solely by volunteers under the direction of the Little League Auxiliary President Ann Martin. The group borrowed \$3,000.00 to make construction possible and paid off their note in September. The enthusiastic leadership of our Little League volunteers has added much to the summer baseball program.

The Col. Town Players theatre organization, with founder/director Domenic Pallaria, playing a less major role due to his commitment to the White Mountain Players, organized more formally and elected Harry Hikel as President. Our adult theatre group adopted Storyhour Theatre and produced "Beauty and the Beast", three one-act plays and the Broadway musical "Oklahoma" during the year. The Players, always looking for new on or off stage members, added many new members during the year.

Another regular adult program is square dancing on Thursday nights, conducted by the Col Town Skirts and Flirts. This vibrant organization begins a new member instruction program each September with graduation in April. Square dancing provides good fun and exercise. The spacious Col. Town gym allows for another six squares of beginners in September. Give this great family recreation activity a try next September by attending their free fun nights. Adults also enjoyed tole painting, country art, calligraphy, rug hooking, rosenaling, oil painting, craft classes and women's exercise classes. President Jerry Woods and the Col. Town Senior Citizens enjoyed a great year of meetings, trips and special activities.

The Committee for the second successive year, sponsored the UNH Little Red Wagon shows at Centennial Park, just before performances by the Lancaster Town Band. The Kings Puppeteers also delighted audiences during their two performances.

Caretaker George Murphy welcomed some 5,492 visitors to the Community Camp during it's Memorial Day to mid-September season. We encourage families, groups and companies to plan their outings at the Community Camp.

Your recreation department offers a wide range of athletic activities for all ages. The gym is headquarters for twelve basketball teams, school gym classes, the karate classes, square dances and classes, indoor soccer and special events. The Community Field is busy throughout the outdoor season, with the 10-team men's softball league, Little League, Babe Ruth and Peewee baseball play, men's and junior soccer teams and field hockey. A girls junior high soccer instructional program was initiated in 1983 and the elementary 4-6 grade boys/girls soccer league leadership and supervision came back. Special events were highlighted by a pair of Little League playoff games and the hosting of the District III Babe Ruth 13-15 tournament. Plans call for the local Babe Ruth league to host the District age 13 tournament this summer.

The Community House meeting rooms and facilities are used by a variety of groups and organizations for their activities. Some of these groups include, the Girl Scouts for leadership workshops, cadet meetings and special events, the Extension Service for a wide scope of activities, the Fair Directors, the Powerline Education Committee, when they were active, Community Action organizations and the W.I.C. program. Club sponsored special events included the annual Red Sleigh Bazaar, the ski club swap shop, a flea market, the Rotary Club's visit by Santa and their Easter Egg Scramble and by groups just forming such as the Lion's Club and Taxpayers Association. The Col. Town facilities are truly used by all segments of the community.

New gym lights and insulation over the gym and library section of the house, were the major improvements by the Committee in 1982. Planned major improvements at the field and camp were planned through a federal matching grant program. The project did not receive funding in 1982, but hopes are high as new matching funds under the Land and Water Conservation Fund program are expected to be available.

The Lancaster, "Life-Be-In-It," project calls for improvements at the Community Field and at the Community Camp. Many of the improvements in the project were added when organizations approved financial support. At the Community Camp the project includes: a play equipment obstacle course, (\$3,000 from Rotary Club), another restroom (\$1,000 from Groveton Moose Club), a new water supply, field drainage, pond reconstruction and maintenance shop renovation. At the Community Field the project includes: outside restrooms to service ball fields, dugouts, (\$1,000 from CVSL), play equipment, (\$1,000 from special pool fund and \$2,500 from Wells Fargo Bank), renovation/repair of two tennis courts, bleachers and

benches for spectators, a scorers booth/team equipment room above snack-bar, (\$2,000 from Little League) and burying the telephone and electric wires to the grandstand. We expect projects that are selected for funding will be notified in early July.

The Spending Committee appreciates continued cooperation between the Lancaster School Department administrators, with whom we often cooperate and co-sponsor our junior high wrestling, soccer, field hockey, basketball, baseball and softball programs, and utilize their facilities for activities, such as, gymnastics and women's exercise classes. We appreciate the assistance provided when needed by the Town Highway Department and for generous use of the Town Hall by the Players, for ballet, toddlers gym classes and Scottish dancing.

Andrea and I wish to express our appreciation to members of the Spending Committee for their leadership and support. We credit the successes our programs enjoy to the many volunteers who give unselfishly of their time. A special thanks to each member of the Col. Town staff during their year for their dedication.



# Colonel Town Income Spending Committee

Annual Report  
Year ended December 31, 1982

## INCOME

Trust Fund	\$ 113,316.43
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## INTEREST

Certificate of Deposit	\$ 3,119.84	
NOW Account	<u>1,081.36</u>	
		4,201.20

## SALES

Paint, Van	625.00
------------	--------

Camp Fees	679.48	
	913.00	
	<u>5,672.30</u>	
		7,264.78

Classes	6,359.00
Play School	3,190.00
Coca-Cola	1,017.72
Vehicle Rental	183.60
Softball Lights	1,427.13
Miscellaneous	957.86

TOTAL INCOME	\$ 138,542.72
--------------	---------------

Refunds	1,083.00
Transfers from Certificates	<u>17,000.00</u>

Checkbook Balance January 1, 1982	\$ 156,625.72
	<u>58,010.22</u>

\$ 214,635.94

DISBURSEMENTS

Wages and Salaries	\$ 39,654.22
Insurance	12,377.22
Heat	7,875.00
Electricity	2,498.95
Telephone	1,270.04
Supplies, Repairs, Maintenance	3,884.17
Vehicles	3,240.52
Blue Cross, Taxes, Retirement	15,442.34
Camp	1,242.10
Field	2,553.50
Pool	4,463.30
Rink	1,511.48
Recreation	4,520.20
Special Activities	11,277.07
Capital Expenditures	21,934.83
Miscellaneous	7,084.19
	<hr/>
TOTAL EXPENDITURES	\$ 140,829.13
Certificate of Deposit Siwooganock Bank	15,000.00
Certificate of Deposit Lancaster National Bank	10,000.00
Checkbook Balance January 1, 1983	48,806.81
	<hr/>
	\$ 214,635.94

LANCASTER TOWN WARRANT

The State of New Hampshire

To the inhabitants of the Town of Lancaster, in the County of Coos, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Lancaster on Tuesday, the eighth day of March, at ten o'clock in the forenoon to act upon the subjects hereinafter mentioned. The polls will be open at said meeting place on said date from ten o'clock in the forenoon until seven o'clock in the afternoon for the reception of your ballots for the election of Town officers and said polls will be open for such additional time after 7:00 p.m. as shall be determined by said meeting for the reception of your ballots on any matters to be voted on by written ballot at said meeting.

1. To choose all necessary Town Officers for the ensuing year.
2. To see what action the Town will take on the following questions relative to the Lancaster Zoning Ordinance:

Amendment 1 -

Are you in favor of adoption of Amendment 1 to Lancaster Zoning Ordinance as proposed by Lancaster Planning Board as follows:

"Amend Article III - Definitions by adding four new paragraphs M, N, O, and P, to read:

M. Recreational Vehicles. The following shall be considered recreational vehicles:

1. Travel Trailer - A vehicular portable structure built on a chassis, designed as a temporary dwelling for travel, recreation and vacation use, having a body width not exceeding eight (8) feet and a body length not exceeding thirty-six (36) feet.

2. Pick-up Coach or Camper - A structure to be mounted on a truck chassis for use as a temporary dwelling for travel, recreation and vacation use.

3. Motor Home - A portable temporary dwelling to be used for travel, recreation and vacation use, constructed as an integral part of a self-propelled vehicle.

4. Tent Trailer - A folding structure mounted on wheels and designed for travel, recreation and vacation use.

N. Dwelling Unit. A dwelling unit or portion thereof, providing living quarters for one or more individuals as a single housekeeping unit. The term shall not include recreational vehicles.

O. Multi-Family Housing. A structure designed for living purposes containing two (2) or more dwelling units including townhouses or condominium developments.

P. Home Occupation. Any use, that is customarily conducted within a dwelling, by the residents thereof, and no more than four (4) non-resident employees, which is a secondary use of the dwelling for residential purposes and does not change the character of the building or the character of the neighborhood."  
Amendment 2 -

Are you in favor of adoption of Amendment 2 to Lancaster Zoning Ordinance as proposed by Lancaster Planning Board as follows:

"Amend Article VII-A - Agricultural District by adding two (2) new paragraphs, namely 6a and 10, to read:

6a. Home Occupations.

10. Recreational vehicles may not be inhabited on a private lot for longer than six (6) months in any one (1) calendar year. Temporary use (6 months to 1 year) may be granted by written permission of the Building Inspector. All recreational vehicles inhabited on a private lot for more than two (2) weeks in any one calendar year must comply with all sanitary waste provisions required by NH Water Supply and Pollution Control Commission and any local ordinances or regulations."

Amendment 3 -

Are you in favor of adoption of Amendment 3 to Lancaster Zoning Ordinance as proposed by Lancaster Planning Board as follows:

"Amend Article X - Board of Adjustment by adding to Section A, Paragraph 3, four conditions for a variance, and amend Article X - Board of Adjustment by adding to Section B, Paragraph 6, after the word "housing", the words "provided that there shall be no more than three (3) dwelling units on any one acre", so said paragraphs will read:

Section A

3. To authorize upon appeal in specific cases such variance from the terms of the ordinance as will not be contrary to the public interest, where owing to special conditions, a literal enforcement of the provisions of the ordinance will result in unnecessary hardship and so that the spirit of the ordinance shall be observed and substantial justice done.

In order for a variance to be granted, all of the four following conditions must be present:

1. A hardship must exist which is inherent in the land in question and which is not shared in common with other parcels of land in the district
2. The spirit and intent of the ordinance must not be broken by granting the variance.
3. The granting of the variance will not adversely affect other property in the district.

4. Not to grant the variance would result in injustice.

Section B

6. Permit in the Agricultural District, by special exception, multi-unit housing, provided that there shall be no more than three (3) dwelling units on any one acre of land, sawmills, recreation areas, including campgrounds, gravel pits, gravel processing plants, industry, provided that it conforms to all the requirements of the Industrial District and provided it has direct access to a Highway and motels, inns, cabins, or other transient lodgings, provided that every individual cabin or rented space shall be supplied with its individual running water and toilet facilities."

Amendment 4 -

Are you in favor of adoption of Amendment to Lancaster Zoning Map as proposed by Lancaster Planning Board as follows:

"Amend the Lancaster Zoning Map as adopted July 19, 1956 and as amended November 11, 1970 by (1) omitting part of the land area located northerly of Page Hill Road and approximately 3600' northerly of Stockwell Road and westerly of the Boston & Maine/Maine Central Railroads rights-of-way and add that area to the Commercial Industrial District; and (2) expand the Commercial Industrial District to include lands located northerly of part of North Main and Bridge Streets, more specifically as follows:

- (1) Expand the Commercial Industrial District to include the following lands; beginning at the northerly boundary of land now or formerly owned by Edward M. Clark (former Maine Central Railroad

Right of Way) on the West side of US Route 3 and continuing in a northwesterly direction to the Connecticut River following the Connecticut River boundary or 1000' west of the centerline of US Route 3, whichever is greater, north to the Lancaster Town Line, thence, southeasterly across U.S. Route 3 to 1000' easterly of said highway or to the railroad track, whichever is greater, thence, southerly to the centerline of Page Hill Road; thence, southwesterly to the centerline of US Route 3; thence, northerly to the point of beginning.

- (2) Expand the Commercial Industrial District to include the following lands: beginning at the northerly boundary of land now or formerly owned by Timberland Machines, Inc. on North Main Street and proceed in a northwesterly direction along the southerly boundary of the Lancaster Health Care Associates to a point where said Lancaster Health Care Associates property turns in a northerly direction, and continue to the Connecticut River; thence, southwesterly along the Connecticut River boundary to the southwesterly line of land now or formerly owned by J.D. Roberts; thence, turn southeasterly along the Roberts' westerly line to connect with US Route 2 centerline; thence, easterly along US Route 2 and Route 3 to the point of beginning excepting, therefrom, all the land now owned by the Lancaster Historical Society."

3. To see if the Town will vote to adopt the Ordinance adopted by the Selectmen on May 17, 1982 relative to the regulating and licensing of the location and operation of coin operated amusement devices, including pinball machines. (Copies of Ordinance available at Town Clerk's Office.)

4. To see if the Town will vote to authorize the Selectmen and Town Treasurer to borrow a sum or sums of money not exceeding in the aggregate the amount of the tax commitment of the previous year (1982) in anticipation of the collection of taxes for the current municipal year, and to issue in the name and on the credit of the Town, negotiable notes therefor, said notes to be paid in the current municipal year from taxes collected during the current municipal year.

5. To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town by tax collector's deed by public auction, or advertised sealed bid, or in such other manner as determined by the Selectmen as justice may require.

6. To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as setoffs against budget appropriations in the amount indicated and, further, to authorize the Selectmen to make pro-rata deductions in the amounts as estimated entitlements are reduced or to take any other action hereon. The Selectmen and Budget Committee recommend appropriations as follows:

Appropriation	Estimated Amount
Office Equipment	\$15,000.00
Office Assistance	4,500.00
New Equipment	11,500.00
Highway Maintenance	7,500.00
Fire Dept. Supplies	2,500.00
Public Safety-Police Dept.	<u>19,500.00</u>
	\$60,500.00

7. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from the state, federal or another governmental unit or private source which becomes available during the year in accordance with the procedures set forth in NHRSA 31:95-b.

8. To see if the Town will vote to direct the Selectmen to apply for, accept and expend federal Land and Water Conservation Fund grant funds and/or other federal or state funds which may be available for the Lancaster - "Life Be In It" project, as well as gifts from private and interest group sources to reduce the cost to the Col. Town Spending Committee appropriations; the amount of \$51,600.00 is appropriated for the "Life Be In It" facility development project at Col. Town Community Field and Col. Town Community Camp.

9. To see if the Town will vote to appropriate and transfer from the Capital Reserve Fund, the sum of Thirty-Two Thousand Six Hundred Eighty One Dollars and Forty-Three cents (\$32,681.43) to be used toward the purchase of a road grader or to reimburse the Town for funds raised and appropriated in 1982 for the purchase of a road grader.



10. To see if the Town will vote to rescind the action taken by the 1943 Town Meeting which directed the Selectmen to provide for weekly collection of household garbage within an area and limits defined by the Selectmen and the Board of Health, provided said garbage was placed in suitable covered containers convenient to public streets on a specified day.

11. To see if the Town will vote to authorize the Selectmen to reduce, in their discretion, up to 40% of all street lighting in the Town, except street lighting within the business district, so-called; said business district being that area of Main Street extending from Elm Street to High Street.

12. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) to be used by the Mount Prospect Ski Club for the purpose of assisting in the operation and maintenance of the Mount Prospect Ski Area. (Submitted without recommendation by the Budget Committee.)

13. To see if the Town will vote to raise and appropriate the sum of Fifteen Hundred Dollars (\$1,500.00) for support of the Community Action Outreach Program. (By petition - without recommendation by the Budget Committee.)

14. To see if the Town of Lancaster will vote to adopt the following:

"Shall the citizens of Lancaster, N.H., ask members of the New Hampshire Congressional delegation to support or co-sponsor a resolution in the U.S.

Congress to:

Request the President of the United States to propose to the Soviet Union that the United States and the Soviet Union adopt a mutual freeze on the testing, production, and deployment of nuclear weapons and of missiles and new aircraft designed primarily to deliver nuclear weapons, with verification safeguards satisfactory to both countries."

(By Petition to the Selectmen)

15. To see if the Town will vote to go on record in support of immediate actions by the Federal Government to control and reduce acid rain which is harmful to the environment and economy of Lancaster, N.H., and to the health and welfare of the people of Lancaster, N. H.

These actions shall include:

1. Reduce by at least half the major cause of acid rain, sulfur dioxide emissions, by the year 1990.

2. Conclude negotiations and adopt a treaty with the government of Canada that will commit both nations to this same goal.

The record of the vote on this article shall be transmitted to the New Hampshire Congressional Delegation and to the President of the United States. (By Petition to the Selectmen)

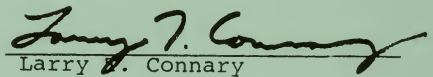
16. To see if the Town will vote to accept the budget as submitted by the Budget Committee.

17. To direct how money raised for the above purposes be expended.

18. To act upon any other business which may legally come before said meeting.

Given under our hands and seals, this fifteenth day of February, 1983.

  
Michael W. Beattie

  
Larry T. Connary

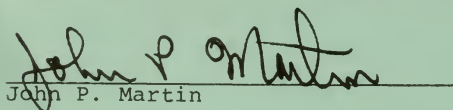
  
John P. Martin

Selectmen of Town of Lancaster  
New Hampshire

A true copy of Warrant - Attest:

  
Michael W. Beattie

  
Larry T. Connary

  
John P. Martin

Selectmen of Town of Lancaster,  
New Hampshire

COL. F. L. TOWN TRUST FUND  
YEAR ENDED DECEMBER 31, 1982

Investments, December 31, 1981	\$1,299,929.87
Income from Investments - 1982	<u>129,202.22</u>
	<u>\$1,429,132.09</u>

Payments - F. L. Town Spending Committee	\$ 113,316.43
*Expenses of Administration	10,425.71
**Income Held in Suspence	5,460.08
Investments, December 31, 1982	<u>1,299,929.87</u>
	<u>\$1,429,132.09</u>

Original Trust - 1926	\$ 335,022.50
Profits	1,131,327.51
Losses	<u>(166,420.14)</u>
	\$1,299,929.87

\*Expenses of Administration:

Investment Fee	\$9,578.78
Accounting Service	750.00
Bond	47.00
Probate Court Fee	20.00
Safe Deposit Box	16.00
Postage & Supplies	13.93
	<u>\$10,425.71</u>

\*\* Options Sold in October, 1982  
Payable in January, 1983

# Report of the Trust Funds of the City or Town of LANCASTER on December 31, 1982

DATE OF CREATION	NAME OF TRUST FUND List first those trusts invested in a common trust fund	PURPOSE OF TRUST FUND	HOW INVESTED Whether bank deposits, Stocks, bonds, etc. (If Common Trust - So State)	Balance Beginning Year	New Funds Created	PRINCIPAL Gains or (Losses) on Sale of Securities	Capital Gain Dividends	Balance End Year	INCOME DURING YEAR			Expended During Year	Balance End Year
									Percent	Amount	Year		
	School Trust	Benefit of School	Savings Pub. Serv.	573.19				573.19	33.32		33.32	33.27	33.32
	School Trust	Benefit of School	Prfd. 12	1,044.00				1,044.00	95.04		95.04	95.04	95.04
	Stevens Trust	Beautify Cemetery	Savings Pub. Serv.	501.17				501.17	29.13		29.13	29.10	29.13
	Stevens Trust	Benefit of	Prfd. 35	3,045.00				3,045.00	277.20		277.20	277.20	277.20
	Monahan Trust	Public Nursing	Savings	795.20				795.20	236.80		59.19	-	295.99
	Lyman Blandin	Benefit of Needy	Savings Pub. Serv.	345.81				345.81	33.37		20.29	33.37	20.29
	Lyman Blandin	Benefit of Needy	Prfd. 35	15,000.00				15,000.00	1,903.64		1,923.34	1,903.64	1,923.34
	Capital Reserve - Bus	Purchase School Bus	Savings	3,045.00				3,045.00	277.20		277.20	277.20	277.20
	Capital Reserve - Fire	Purchase Fire Equipment	Savings	3,722.44				3,722.44	1,064.16		274.48	-	1,338.64
	Capital Reserve - Water	Purchase Water Dept. Equipment	Savings	36,964.38	8,000.00			44,964.38	4,817.63		2,376.14	-	7,193.77
	Capital Reserve - Sanitation	Purchase Sanitation Equipment	Savings	45,371.48	2,500.00			47,871.48	23,909.94		3,961.87	-	27,851.81
	Capital Reserve - Highway	Purchase Highway Equipment	Savings	8,000.00	1,000.00			9,000.00	1,400.48		526.67	-	1,927.15
	Capital Reserve - Ambulance	Purchase Ambulance	Savings	46,774.10	6,000.00			52,774.10	10,181.19		2,395.84	-	12,577.03
	Capital Reserve - Town	Purchase Town Garage Equipment	Savings	8,500.00	2,000.00			10,500.00	1,304.58		551.17	-	1,855.75
	Capital Reserve - Septic System	Improve School Septic System	Savings	4,015.45				4,015.45	1,044.12		290.13	-	1,334.25
2/82			Savings		4,000.00			4,000.00			190.78	-	190.78
				669,281.13	25,300.00	(25,649.03)		669,932.10	90,094.49		66,914.62	44,647.10	112,362.01

# Report of the Trust Funds of the City or Town of LANCASTER on December 31, 19 82

DATE OF CREATION	NAME OF TRUST FUND <small>List first three trusts invested in a common trust fund</small>	PURPOSE OF TRUST FUND	HOW INVESTED <small>Whether bank deposits, Stocks, bonds, etc. (If Common trust - So State)</small>	%	Balance Beginning Year	New Funds Created	PRINCIPAL		Balance End Year	INCOME DURING YEAR		Balance End Year	
							Gains or (Losses) on Sale of Securities	Capital Gain Dividends		Percent	Amount		
	Lyman Blandin Fund	Benefit of Needy	Common	11.43	48,996.22		( 2,817.38)		46,178.84	4,305.64	11.43	4,305.64	5,531.84
	Cemetery Trust	Care of Cemetery	Common	34.37	138,766.97		( 7,978.89)		130,788.08	15,666.28	32.37	12,193.65	15,666.28
	Helen Wilder Cross	Care of Cross Park	Common	1.30	5,592.26		( 320.44)		5,271.82	3.20	1.30	629.17	350.00
	Dannison Trust	Benefity Cemetery	Common	3.22	5,209.92		( 300.72)		4,909.20	572.90	1.22	590.45	530.00
	Jas. L. Dow - Tree Fund	Compile History of Town	Common	.21	901.09		( 51.76)		849.33	79.11	.21	101.63	79.11
	Historical Trust	Benefity Cemetery	Common	1.74	37,420.60		( 2,151.86)		35,268.74	1,788.96	8.73	4,225.10	2,788.56
	Library Trust	Benefity Cemetery	Common	.99	4,232.99		( 244.03)		3,988.96	372.93	.99	479.14	372.93
	Chapin C. Brooks School District	Benefity Cemetery	Common	11.22	43,828.84		( 2,519.13)		41,309.71	3,849.84	10.22	4,946.23	3,849.84
	Emmons S. Smith Trust	Benefity Cemetery	Common	35.53	143,709.05		( 8,264.82)		135,444.23	12,630.62	35.53	16,227.69	12,630.62
	Geo. M. Stevens Trust	Benefity Cemetery	Common	102.00	428,657.94	-0-	(24,649.03)		404,008.91	35,796.45	100.00	48,397.53	37,100.35
	TOTAL COMMON TRUST FUNDS												
	Cemetery Trust	Benefity Cemetery	Savings		11,659.69	1,800.00	-		13,459.69	598.96		718.06	598.96
	Cemetery Trust	Benefity Cemetery	Savings		25,000.00				25,000.00	2,079.37		2,084.08	2,079.37
	Cemetery Trust	Care of Cross Park	Savings		18,966.00				18,966.00	1,726.56		1,726.56	1,726.56
	Dannison Trust	Benefity Parks and Cemeteries	Savings		925.35				925.35	1,896.92		161.84	-
	Dow Trust	Benefity Parks and Cemeteries	Savings		351.06				353.06	895.47		71.59	-
	Historical Trust	Compile History of Town	Savings		21.48				23.48	1.35		1.36	1.35
	Library Trust	Benefity of Library	Savings		574.21				574.21	33.33		33.37	33.33
	Library Trust	Pub. Serv. Prfd. 17			1,479.00				1,479.00	134.64		134.64	134.64
	Smith Trust	Benefity of Needy	Savings		1,074.18				1,074.18	62.36		62.44	62.36
	Smith Trust	Benefity of Needy	Pub. Serv. Prfd. 33		2,871.00				2,871.00	261.36		261.36	261.36

Report of The Common Trust Fund Investments of The City or Town of \_\_\_\_\_ on December 31, 19\_\_82\_\_\_\_\_

LANCASTER

NO. OF SHARES OR OTHER UNITS	HOW INVESTED DESCRIPTION OF INVESTMENT (Names of Banks, Stocks, Bonds, etc.)	ADDITIONS				PRINCIPAL			INCOME		
		Balance Beginning Year	Purchases	Capital Gains	Proceeds From Sales	Gains or (Losses) From Sales	Balance End Year	Income During Year	Expanded During Year	Balance End Year	
6539	Eaton L. Howard Income Fund	43,781.59					43,781.59	3,770.40	3,770.40	-	
4400	Keystone Custodian Fund	42,636.00					42,636.00	4,048.00	4,048.00	-	
126	Lancaster National Bank	2,975.00					2,975.00	819.00	819.00	-	
2060	Putnam High Yield Trust	31,003.00					31,003.00	7,245.94	7,245.94	-	
2250	N.Y. State Electric & Gas	47,621.65					47,621.65	4,725.00	4,725.00	-	
2000	Niagara Mohawk - 4% Maturity 11-1-91	1,997.50					1,997.50	90.00	90.00	-	
2000	Pacific Telephone and Telegraph	34,315.25					34,315.25	1,400.00	1,400.00	-	
24	Savooganoack Guaranty Savings	600.00					600.00	420.00	420.00	-	
4000	Central Maine Power Co.	49,000.00			48,263.72	(754.28)		1,800.00	1,800.00	-	
3000	Cert. of Deposit - Lancaster National Bank 7.25%	3,000.00					3,000.00	283.72	283.72	-	
8474	National Securities Bond Fund	39,959.91					39,959.91	4,398.03	4,398.03	-	
7448	Colonial Income Fund	67,013.67			43,118.92	(23,894.75)	-0-	1,713.04	1,713.04	-	
150	Public Service - N.H. Preferred 7.92%	13,050.00					13,050.00	1,188.00	1,188.00	-	
400	Public Service - N.H. Preferred 17%	10,000.00					10,000.00	1,700.00	1,700.00	-	
4365	United Bond Fund	31,602.60					31,602.60	2,994.42	2,994.42	-	
	Lancaster National - Checking	(9,871.20)					(9,871.20)	-	88.51	10,549.94	
	Lancaster National - Savings	19,972.97					19,979.73	1,724.12	(9,661.57)	36,543.69	
500	American Tel. & Tel.		29,284.46				29,289.46	2,700.00	2,700.00	-	
7115, 333	Colonial High Yield		43,118.92				47,176.61	6,252.86	6,252.86	-	
637	Colonial High Yield		4,057.83								
500	Exxon Corp.		14,891.81				14,891.81	1,125.00	1,125.00	-	
	<b>TOTALS</b>	428,657.94	-0-	-	-	(24,649.03)	404,008.91	48,397.53	37,100.35	47,093.63	

FRANCIS J. DINEEN  
CERTIFIED PUBLIC ACCOUNTANT

5 MIDDLE STREET - LANCASTER, N.H. 03584

To the Board of Selectmen  
Town of Lancaster

We have examined the combined financial statements and the combining, individual fund and account group financial statements of the Town of Lancaster, New Hampshire as of and for the year ended December 31, 1982, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not examine the financial statements of the Town Trust Funds and Capital Reserve Funds, which statements reflect total assets constituting 15 per cent of the combined total financial statements. These statements were examined by other auditors whose report thereon has been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for the Town Trust and Capital Reserve Funds, is based solely upon the report of the other auditors.

The financial statements of the Lancaster District Court for the fiscal year ended December 31, 1982, have not been included in the accompanying financial report. However, we have examined the financial statements of the Court and have issued a separate report thereon.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation as explained in the above paragraph, and based upon our examination and the report of other auditors, the combined financial statements and the combining, individual fund and account group financial statements referred to above present fairly the financial position of the Town of Lancaster, New Hampshire at December 31, 1982, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining, individual fund and account group financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Lancaster, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining, individual fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

February 13, 1983



TOWN OF LANCASTER

COMMENTS ON COMPLIANCE AND INTERNAL CONTROL

December 31, 1982

As part of our examination of the various funds and groups of accounts of the Town of Lancaster for the year ended December 31, 1982, we reviewed and tested the Town's systems of internal accounting control to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements. It was not designed for the purpose of expressing an opinion on the internal accounting control and would not necessarily disclose all weaknesses in the system.

Management of the Town is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

As a result of such review and in an effort to be of assistance to the Town, we are submitting for your consideration the following comments and recommendations intended to improve operations and internal control.

Segregation of Duties

The limited number of administrative personnel employed by the Town causes the absence of a certain level of internal control which might otherwise be achieved through segregation of incompatible duties. An example of incompatible functions performed by the same individual is the preparation of supplemental tax warrants by the individual responsible for the collection. These duties ideally should be performed by two different persons.

Another example of incompatible functions performed by the same individual is that the Town accountant is also the Town treasurer. The Town accountant posts the overall Town books and also signs all Town checks.



We would recommend that Town officials explore other more suitable working relationships than the above.

### Trust Funds

Presently the majority of capital reserve funds of \$231,117.03 are invested in regular savings accounts paying 5½ percent interest.

We would recommend the Trustee of the Trust Funds explore the possibility of investing the funds in higher yielding investments such as Hi-Fi accounts or certificates of deposit.

### Trust Fund Reports

Several of the common trust fund income recipients, such as the Blandin Fund, Historical Trust, School District Trust, and Emmons Smith Trust are not included in the Town audit.

We would recommend that these recipient funds in the future furnish the Trustee with a report indicating their expenditures and how these expenditures relate to the original purpose of the trust fund.

## EXHIBIT A

## TOWN OF LANCASTER

Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1982

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>ASSETS</u>			
Cash	\$ 385,711.91	\$ 95,310.09	\$ 521.38
Investments, At Cost	-	-	613,135.89
<u>Receivables</u>			
Taxes	568,859.66	-	-
Accounts	6,813.61	27,354.65	-
Other	618.78	-	-
Due From Other Governments	34,219.96	15,700.00	23,944.00
Due From Other Funds	37,284.48	86,576.20	14,613.00
Accrued Interest	1,169.00	-	5,486.00
Prepaid Expenses	21,170.00	-	-
Amount to be Provided for Retirement of General Long-Term Debt	-	-	-
Total Assets	<u>\$1,055,847.40</u>	<u>\$224,940.94</u>	<u>\$657,700.27</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 5,739.59	\$ 97.17	\$ -
School District Tax Payable	879,949.36	-	-
Yield Tax Security Deposits	4,569.22	-	-
Due to Other Funds	-	13,478.04	38,419.44
Due to Developers	-	-	-
Due to Others	-	-	-
General Obligation Bonds Payable	-	-	-
Total Liabilities	<u>890,258.17</u>	<u>13,575.21</u>	<u>38,419.44</u>
 <u>Fund Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances	43,618.00	-	14,051.40
Reserved For Endowments	-	8,564.48	-
<u>Unreserved</u>			
Designated For Capital Acquisitions	-	10,641.78	612,044.27
Undesignated	121,971.23	192,159.47	(6,814.84)
Total Fund Equity	<u>165,589.23</u>	<u>211,365.73</u>	<u>619,280.83</u>
Total Liabilities And Fund Equity	<u>\$1,055,847.40</u>	<u>\$224,940.94</u>	<u>\$657,700.27</u>

Exhibit A

Fiduciary Fund Types Trust and Agency	Account Groups General Long- Term Debt	Totals (Memorandum Only) December 31, 1982
\$ 732,252.22	\$ -	\$1,213,795.60
1,351,408.15	-	1,964,544.04
-	-	568,859.66
-	-	34,168.26
5,460.08	-	6,078.86
-	-	73,863.96
-	-	138,473.68
-	-	6,655.00
-	-	21,170.00
-	1,100,000.00	1,100,000.00
<u>\$2,089,120.45</u>	<u>\$1,100,000.00</u>	<u>\$5,127,609.06</u>
\$ -	\$ -	\$ 5,836.76
-	-	879,949.36
-	-	4,569.22
43,259.77	-	95,157.25
1,436.39	-	1,436.39
16,055.61	-	16,055.61
-	1,100,000.00	1,100,000.00
<u>60,751.77</u>	<u>1,100,000.00</u>	<u>2,103,004.59</u>
-	-	57,669.40
1,797,251.65	-	1,805,816.13
231,117.03	-	853,803.08
-	-	307,315.86
<u>\$2,028,368.68</u>	<u>-</u>	<u>3,024,604.47</u>
<u>\$2,089,120.45</u>	<u>\$1,100,000.00</u>	<u>\$5,127,609.06</u>

The accompanying notes are an integral part of these financial statements.



Totals Year Ended  
(Memorandum Only)  
December 31,  
1982

\$2,064,419.91  
598,323.96  
393,117.13

234,249.20  
30,000.00

3,320,110.20

126,379.73

167,446.19  
111,476.50  
260,872.11  
27,961.20  
44,444.61  
400.00

139,419.16  
123,109.38  
45,704.00  
171,827.74  
150,247.53  
17,482.71

130,248.64

1,577,355.25

3,094,374.75

• 225,735.45

770,500.34

\$ 996,235.79

The accompanying notes are an integral part of these financial statements.

## EXHIBIT C

## TOWN OF LANCASTER

Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual  
General and Special Revenue Fund Types  
For the Fiscal Year Ended December 31, 1982

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$2,058,724.00	\$2,064,419.91	\$ 5,695.91
Intergovernmental Revenues	343,582.00	346,686.96	3,104.96
Local Sources	185,060.00	190,185.32	5,125.32
<u>Other Financing Sources</u>			
Interfund Transfers	53,200.00	53,200.00	-
Proceeds of Long-Term Notes	64,000.00	30,000.00	(34,000.00)
<u>Total Revenues and Other Sources</u>	<u>2,704,566.00</u>	<u>2,684,492.19</u>	<u>(20,073.81)</u>
<u>Expenditures</u>			
General Government	146,125.00	126,379.73	19,745.27
Protection of Persons and Property	190,345.00	167,446.19	22,898.81
Health and Sanitation	117,526.00	111,476.50	6,049.50
Highways and Bridges	276,677.00	260,872.11	15,804.89
Libraries	-	-	-
Public Welfare	26,000.00	44,444.61	(18,444.61)
Patriotic Purposes	400.00	400.00	-
Recreation	1,000.00	1,602.49	(602.49)
Public Service Enterprises	-	-	-
Unclassified	51,015.00	45,704.00	5,311.00
Debt Service	173,525.00	171,827.74	1,697.26
Capital Outlay	181,221.00	113,524.43	67,696.57
Overlay	20,910.00	17,482.71	3,427.29
<u>Other Uses</u>			
Interfund Transfers	26,100.00	25,015.65	1,084.35
Transfers to Other Governmental Units	1,577,266.00	1,577,355.25	(89.25)
<u>Total Expenditures and   Other Uses</u>	<u>2,788,110.00</u>	<u>2,663,531.41</u>	<u>124,578.59</u>
<u>Excess Revenues and Other   Sources Over (Under)   Expenditures and Other Uses</u>	(83,544.00)	20,960.78	104,504.78
<u>Fund Balances - January 1</u>	<u>144,628.45</u>	<u>144,628.45</u>	<u>-</u>
<u>Fund Balances - December 31</u>	<u>\$ 61,084.45</u>	<u>\$ 165,589.23</u>	<u>\$104,514.78</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$2,058,724.00	\$2,064,419.91	\$ 5,695.91
53,200.00	54,763.00	1,563.00	396,782.00	401,449.96	4,667.96
141,610.00	148,993.84	7,383.84	326,670.00	339,179.16	12,509.16
138,700.00	181,049.20	42,349.20	191,900.00	234,249.20	42,349.20
-	-	-	64,000.00	30,000.00	(34,000.00)
<u>333,510.00</u>	<u>384,806.04</u>	<u>51,296.04</u>	<u>3,038,076.00</u>	<u>3,069,298.23</u>	<u>31,222.23</u>
-	-	-	146,125.00	126,379.73	19,745.27
-	-	-	190,345.00	167,446.19	22,898.81
-	-	-	117,526.00	111,476.50	6,049.50
-	-	-	276,677.00	260,872.11	15,804.89
23,600.00	27,961.20	(4,361.20)	23,600.00	27,961.20	(4,361.20)
-	-	-	26,000.00	44,444.61	(18,444.61)
-	-	-	400.00	400.00	-
148,710.00	137,816.67	10,893.33	149,710.00	139,419.16	10,290.84
108,000.00	123,109.38	(15,109.38)	108,000.00	123,109.38	(15,109.38)
-	-	-	51,015.00	45,704.00	5,311.00
-	-	-	173,525.00	171,827.74	1,697.26
-	-	-	181,221.00	113,524.43	67,696.57
-	-	-	20,910.00	17,482.71	3,427.29
53,200.00	60,100.00	(6,900.00)	79,300.00	85,115.65	(5,815.65)
-	-	-	<u>1,577,266.00</u>	<u>1,577,355.25</u>	<u>(89.25)</u>
<u>333,510.00</u>	<u>348,987.25</u>	<u>(15,477.25)</u>	<u>3,121,620.00</u>	<u>3,012,518.66</u>	<u>109,101.34</u>
-	35,818.79	35,818.79	(83,544.00)	56,779.57	140,323.57
<u>175,546.94</u>	<u>175,546.94</u>	<u>-</u>	<u>320,175.39</u>	<u>320,175.39</u>	<u>-</u>
<u>175,546.94</u>	<u>211,365.73</u>	<u>35,818.79</u>	<u>236,631.39</u>	<u>376,954.96</u>	<u>140,323.57</u>

The accompanying notes are an integral part of these financial statements.

## EXHIBIT D

## TOWN OF LANCASTER

Combined Statement of Revenues, Expenditures and Changes in Fund BalancesAll Trust FundsFor The Fiscal Year Ended December 31, 1982

	Town Trust Funds	
	<u>Expendable</u>	<u>Nonexpendable</u>
<u>Revenues</u>		
New Funds	\$ -	\$ 1,800.00
Interest and Dividend Income	56,742.54	-
Gain on Sale of Securities	-	-
<u>Other Financing Sources</u>		
Interfund Transfers	-	-
<u>Total Revenues and Other Sources</u>	<u>56,742.54</u>	<u>1,800.00</u>
<u>Expenditures</u>		
Administrative	375.00	-
Other Trust Disbursements	16,507.62	-
Loss on Sale of Securities	-	24,649.03
<u>Other Uses</u>		
Interfund Transfers	38,902.68	-
<u>Total Expenditures and Other Uses</u>	<u>55,785.30</u>	<u>24,649.03</u>
<u>Excess of Revenues and Other Sources</u>		
<u>Over (Under) Expenditures and Other Uses</u>	957.24	(22,849.03)
<u>Fund Balances - January 1</u>	<u>3,280.29</u>	<u>515,933.28</u>
<u>Fund Balances - December 31</u>	<u>\$ 4,237.53</u>	<u>\$493,084.25</u>



EXHIBIT D

Capital Reserve Funds	Colonel F.L. Town Trust Funds		Totals (Memorandum Only) December 31, 1982
	Expendable	Nonexpendable	
\$ -	\$ -	\$ -	\$ 1,800.00
10,547.08	126,175.22	-	193,464.84
-	-	-	-
23,500.00	-	-	23,500.00
34,047.08	126,175.22	-	218,764.84
-	10,425.71	-	10,800.71
-	-	-	16,507.62
-	-	-	24,649.03
-	115,749.51	-	154,652.19
-	126,175.22	-	206,609.55
34,047.08	-	-	12,155.29
197,069.95	-	1,299,929.87	2,016,213.39
\$231,117.03	\$ -	\$1,299,929.87	\$2,028,368.68

The accompanying notes are an integral part of these financial statements.

EXHIBIT A-1

TOWN OF LANCASTER  
All Special Revenue Funds  
Combining Balance Sheet  
December 31, 1982

<u>ASSETS</u>	<u>Federal Revenue Sharing</u>	<u>Water Department</u>	<u>Sewer Department</u>
Cash	\$15,620.71	\$12,120.59	\$ 806.66
Investments	-	-	-
Accounts Receivable	-	16,369.11	19,985.54
Due From Other Governments	15,700.00	-	-
Due From Funds	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL ASSETS	<u>\$31,320.71</u>	<u>\$28,489.70</u>	<u>\$11,792.20</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ -0-	\$ -0-	\$ -0-
Due To Other Funds	<u>11,780.28</u>	<u>-</u>	<u>1,500.00</u>
Total Liabilities	<u>11,780.28</u>	<u>-0-</u>	<u>1,500.00</u>

Fund Balances

Reserved For Endowments	-	-	-
<u>Unreserved</u>			
Designated For Capital Acquisitions	-	-	-
Undesignated	<u>19,540.43</u>	<u>28,489.70</u>	<u>10,292.20</u>
Total Fund Balances	<u>19,540.43</u>	<u>28,489.70</u>	<u>10,292.20</u>

TOTAL LIABILITIES AND FUND BALANCES	<u>\$31,320.71</u>	<u>\$28,489.70</u>	<u>\$11,792.20</u>
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EXHIBIT A-1

<u>Colonel F.L. Town Income Spending Committee</u>	<u>Weeks Memorial Library</u>	<u>Cemetery Fund</u>	<u>Totals December 31, 1982</u>
\$25,981.51	\$ 6,799.13	\$33,981.49	\$ 95,310.09
-	-	-	-
-	-	-	27,354.65
-	-	-	15,700.00
<u>48,776.51</u>	<u>3,393.11</u>	<u>34,406.58</u>	<u>86,576.20</u>
<u>\$74,758.02</u>	<u>\$10,192.24</u>	<u>\$68,388.07</u>	<u>\$224,940.94</u>
\$ 97.17	\$ -0-	\$ -0-	\$ 97.17
142.59	55.17	-0-	13,478.04
<u>239.76</u>	<u>55.17</u>	<u>-0-</u>	<u>13,575.21</u>
-	8,564.48	-	8,564.48
74,518.26	1,572.59	10,641.78	10,641.78
<u>74,518.26</u>	<u>10,137.07</u>	<u>57,746.29</u>	<u>192,159.47</u>
<u>\$74,758.02</u>	<u>\$10,192.24</u>	<u>\$68,388.07</u>	<u>\$224,940.94</u>

The accompanying notes are an integral part of these financial statements.

## EXHIBIT A-2

## TOWN OF LANCASTER

## All Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For The Fiscal Year Ended December 31, 1982

	<u>Federal Revenue Sharing</u>	<u>Water Department</u>	<u>Sewer Department</u>
<u>Revenues</u>			
Intergovernmental Revenues	\$54,763.00	\$ -	\$ -
Local Sources	2,121.70	61,869.40	50,911.46
<u>Other Financing Sources</u>			
Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total Revenues and Other Sources</u>			
	<u>56,884.70</u>	<u>61,869.40</u>	<u>50,911.46</u>
<u>Expenditures</u>			
	-	45,223.79	47,164.16
<u>Other Uses</u>			
Interfund Transfers	<u>53,200.00</u>	<u>2,500.00</u>	<u>1,000.00</u>
<u>Total Expenditures and Other Uses</u>			
	<u>53,200.00</u>	<u>47,723.79</u>	<u>48,164.16</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>			
	3,684.70	14,145.61	2,747.30
<u>Fund Balances - January 1</u>			
	<u>15,855.73</u>	<u>14,344.09</u>	<u>7,544.90</u>
<u>Fund Balances - December 31</u>			
	<u>\$19,540.43</u>	<u>\$28,489.70</u>	<u>\$10,292.20</u>

<u>Colonel F.L. Town Income Spending Committee</u>	<u>Weeks Memorial Library</u>	<u>Cemetery Fund</u>	<u>Totals December 31, 1982</u>
\$ 25,717.42	\$ 1,092.16	\$ 7,281.70	\$ 54,763.00
-	-	-	148,993.84
<u>115,749.51</u>	<u>28,393.11</u>	<u>36,906.58</u>	<u>181,049.20</u>
<u>141,466.93</u>	<u>29,485.27</u>	<u>44,188.28</u>	<u>384,806.04</u>
137,816.67	27,961.20	30,721.43	288,887.25
<u>2,000.00</u>	<u>-</u>	<u>1,400.00</u>	<u>60,100.00</u>
<u>139,816.67</u>	<u>27,961.20</u>	<u>32,121.43</u>	<u>348,987.25</u>
1,650.26	1,524.07	12,066.84	35,818.79
<u>72,868.00</u>	<u>8,613.00</u>	<u>56,321.22</u>	<u>175,546.94</u>
<u>\$74,518.26</u>	<u>\$10,137.07</u>	<u>\$68,388.07</u>	<u>\$211,365.73</u>

The accompanying notes are an integral part of these financial statements.

EXHIBIT B-1

TOWN OF LANCASTER  
All Capital Projects Funds  
Combining Balance Sheet  
December 31, 1982

<u>ASSETS</u>	<u>Sewage Treatment Facility</u>	<u>Sewer Mains Study</u>
Cash	\$ 521.38	\$ -
Investments, At Cost	613,135.89	-
Accrued Interest	5,486.00	-
Due From Other Governments	-	-
Due From Other Funds	-	11,000.00
	<hr/>	<hr/>
TOTAL ASSETS	\$619,143.27	\$11,000.00
	<hr/>	<hr/>

LIABILITIES AND FUND BALANCES

Liabilities

Contracts Payable	\$ -	\$ -
Due To Other Funds	14,613.00	-
Total Liabilities	<hr/> 14,613.00	<hr/> -

Fund Balances

Reserved For Encumbrances	-	-
<u>Unreserved</u>		
Designated For Capital Acquisitions	599,044.27	11,000.00
Undesignated	5,486.00	-
Total Fund Balances	<hr/> 604,530.27	<hr/> 11,000.00

TOTAL LIABILITIES AND  
FUND BALANCES

\$619,143.27	\$11,000.00
<hr/>	<hr/>

<u>Phase I Engineering Study</u>	<u>Garland Road Bridge</u>	<u>South Lancaster Bridge</u>	<u>Totals December 31, 1982</u>
\$ - - - 23,944.00 <u>3,613.00</u>  <u>\$27,557.00</u>	\$ - - - - -  <u>\$ -</u>	\$ - - - - -  <u>\$ -</u>	\$ 521.38 613,135.89 5,486.00 23,944.00 <u>14,613.00</u>  <u>\$657,700.27</u>
\$ - <u>11,505.60</u> <u>11,505.60</u>	\$ - <u>12,254.84</u> <u>12,254.84</u>	\$ - <u>46.00</u> <u>46.00</u>	\$ - <u>38,419.44</u> <u>38,419.44</u>
14,051.40  2,000.00 - <u>16,051.40</u>	-  - (12,254.84) <u>(12,254.84)</u>	-  - (46.00) <u>(46.00)</u>	14,051.40  612,044.27 ( 6,814.84) <u>619,280.83</u>
<u>\$27,557.00</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$657,700.27</u>

The accompanying notes are an integral part of these financial statements.

## EXHIBIT B-2

## TOWN OF LANCASTER

## All Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For The Fiscal Year Ended December 31, 1982

	<u>Sewage Treatment Facility</u>	<u>Sewer Mains Study</u>
<u>Revenues</u>		
Intergovernmental Revenues	\$181,274.00	\$ -
Local Sources	53,937.97	-
<u>Other Financing Sources</u>		
Interfund Transfers	-	-
<u>Total Revenues and Other Sources</u>	<u>235,211.97</u>	<u>-</u>
<u>Expenditures</u>	-	-
<u>Other Uses</u>		
Interfund Transfers	45,132.99	-
<u>Total Expenditures and Other Uses</u>	<u>45,132.99</u>	<u>-</u>
<u>Excess of Revenues and Other Sources</u>		
<u>Over (Under) Expenditures and Other Uses</u>	190,078.98	-
<u>Fund Balances - January 1</u>	<u>414,451.29</u>	<u>11,000.00</u>
<u>Fund Balances - December 31</u>	<u>\$604,530.27</u>	<u>\$11,000.00</u>



EXHIBIT B-2

<u>Phase I Engineering Study</u>	<u>South Lancaster Bridge</u>	<u>Garland Road Bridge</u>	<u>Industrial Park Feasibility Study</u>	<u>Totals December 31, 1982</u>
\$ -	\$ -	\$ -	\$15,600.00	\$196,874.00
-	-	-	-	53,937.97
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>15,600.00</u>	<u>250,811.97</u>
21,077.10	46.00	-	15,600.00	36,723.10
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,132.99</u>
<u>21,077.10</u>	<u>46.00</u>	<u>-</u>	<u>15,600.00</u>	<u>81,856.09</u>
(21,077.10)	(46.00)	-	-0-	168,955.88
<u>37,128.50</u>	<u>-0-</u>	<u>(12,254.84)</u>	<u>-0-</u>	<u>450,324.95</u>
<u>\$16,051.40</u>	<u>\$ (46.00)</u>	<u>\$ (12,254.84)</u>	<u>\$ -0-</u>	<u>\$619,280.83</u>

The accompanying notes are an integral part of these financial statements.

EXHIBIT C-1

TOWN OF LANCASTER  
All Trust and Agency Funds  
Combining Balance Sheet  
December 31, 1982

<u>ASSETS</u>	<u>Town Trust Funds</u>	
	<u>Expendable</u>	<u>Nonexpendable</u>
Cash	\$58,092.88	\$ 71,733.87
Investments, At Cost	-	421,350.38
Due From Other Funds	-	-
Due From Others	-	-
	<u>                    </u>	<u>                    </u>
TOTAL ASSETS	<u>\$58,092.88</u>	<u>\$493,084.25</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>Liabilities</u>		
Due To Other Funds	\$37,799.69	\$ -
Due To Developers	-	-
Due To Others	16,055.61	-
Total Liabilities	<u>53,855.30</u>	<u>-</u>
<u>Fund Balances</u>		
Reserved For Endowments	4,237.53	493,084.25
Unreserved		
Designated For Capital Acquisitions	-	-
Total Fund Balances	<u>4,237.53</u>	<u>493,084.25</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$58,092.83</u>	<u>\$493,084.25</u>

EXHIBIT C-1

Capital Reserve Funds	Colonel F.L. Town Trust Funds		Agency Funds	Totals December 31, 1982
	Expendable	Nonexpendable		
\$231,117.03	\$ -	\$ 369,872.10	\$1,436.39	\$ 732,252.22
-	-	930,057.77	-	1,351,408.15
-	-	-	-	-
-	-	5,460.08	-	5,460.08
<u>\$231,117.03</u>	<u>\$ -0-</u>	<u>\$1,305,389.95</u>	<u>\$1,436.39</u>	<u>\$2,089,120.45</u>
\$ -	\$ -	\$ 5,460.08	\$ -	\$ 43,259.77
-	-	-	1,436.39	1,436.39
-	-	-	-	16,055.61
-	-	5,460.08	1,436.39	60,751.77
-	-	1,299,929.87	-	1,797,251.65
231,117.03	-	-	-	231,117.03
<u>231,117.03</u>	<u>-</u>	<u>1,299,929.87</u>	<u>-</u>	<u>2,028,368.68</u>
<u>\$231,117.03</u>	<u>\$ -0-</u>	<u>\$1,305,389.95</u>	<u>\$1,436.39</u>	<u>\$2,089,120.45</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LANCASTER

EXHIBIT D-1

All Agency Funds

Statement of Changes in Assets and Liabilities

For The Fiscal Year Ended December 31, 1982

	Developers Performance Bond Fund	Balance January 1, 1982	Additions	Deductions	Balance December 31, 1982
<u>ASSETS</u>					
Cash		<u>\$1,361.78</u>	<u>\$74.61</u>	<u>\$-0-</u>	<u>\$1,436.39</u>
<u>LIABILITIES</u>					
Due To Developers or Their Assignee		<u>\$1,361.78</u>	<u>\$74.61</u>	<u>\$-0-</u>	<u>\$1,436.39</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LANCASTER  
Statement of Changes in Financial Position  
All Nonexpendable Trust Funds  
For The Fiscal Year Ended December 31, 1982

EXHIBIT E

	<u>Fiduciary</u> <u>Fund Types</u> <u>Nonexpendable</u> <u>Trust Funds</u>
<u>Sources of Working Capital</u>	
<u>Operations</u>	
New Funds Created	\$ 1,800.00
Loss on Sale of Securities (Net)	(24,649.03)
Working Capital Provided By Operations	(22,849.03)
<u>Net Decrease In Working Capital</u>	\$ <u>(22,849.03)</u>
<u>Elements of Net Increase</u>	
<u>(Decrease) in Working Capital</u>	
Cash	\$ 29,537.00
Investments	(52,386.03)
<u>Net Decrease in Working Capital</u>	\$ <u>(22,849.03)</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1982

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing, Water and Sewer Departments, Colonel F.L. Town Income Spending Committee, Weeks Memorial Library and Cemetery funds.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from federal and state grants.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1982

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent by the Town for others.

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and net results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1982

C. Basis of Accounting

The accounts of the General, Special Revenue, Capital Projects, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust and Agency funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end.

In 1982, beginning fund balance was applied as follows:

Unreserved fund balance	
to reduce tax rate	\$25,611.00
Beginning fund balance -	
reserved for encumbrances	<u>57,933.00</u>
	<u>\$83,544.00</u>



TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1982

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at December 31 consists of the following:

<u>General Fund</u>	
Town Buildings (Energy Study)	\$ 6,675.00
Police Department Equipment	2,050.00
Health Associations	3,176.00
Town Maintenance	
(Additional Highway Subsidy)	4,466.00
New Equipment	26,167.00
Library	<u>1,084.00</u>
	<u>\$43,618.00</u>
<u>Capital Projects Fund</u>	
Phase I Engineering Study	<u>\$14,051.40</u>

F. Investments

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt.

G. Inventories

Inventory in the General and Special Revenue funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1982

H. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. After six months, employees may accumulate sick leave at a rate of one day per month, up to sixty days. The value of sick leave at December 31 is approximately \$38,000.00. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance.

I. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the White Mountain Regional School District and Coos County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town. The payments are recorded in the general fund as intergovernmental transfers.

An analysis of the 1982 property tax levy is presented below.

	<u>Amount Levied</u>	<u>%</u>
Town of Lancaster	\$ 419,579.00	21
White Mountains Regional School District	1,413,180.00	71
Coos County	<u>164,086.00</u>	<u>8</u>
	<u>\$1,996,845.00</u>	<u>100</u>

J. Property Taxes

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident tax revenues, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1982 was \$20,910.00 and expenditures amounted to \$17,482.71.

As prescribed by law, the Tax collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.



SUPPLEMENTAL

SCHEDULES

TOWN OF LANCASTER

SCHEDULE 1

General FundStatement of Estimated and Actual Revenues  
For The Fiscal Year Ended December 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$1,996,845.00	\$2,000,258.59	\$ 3,413.59
Resident	19,310.00	18,540.00	( 770.00)
National Bank Stock	1,962.00	1,962.15	.15
Yield	6,607.00	5,635.17	( 971.83)
Interest and Penalties	34,000.00	38,024.00	4,024.00
Total Taxes	<u>2,058,724.00</u>	<u>2,064,419.91</u>	<u>5,695.91</u>
<u>State of New Hampshire</u>			
Meals and Rooms Tax	35,275.00	35,274.87	( .13)
Interest and Dividends Tax	16,620.00	16,619.68	( .32)
Savings Bank Tax	7,791.00	7,791.38	.38
Highway Subsidy	25,485.00	25,485.49	.49
Business Profits Tax	136,879.00	136,879.00	-
Town Road Aid	4,000.00	7,030.65	3,030.65
Aid For Water Pollution			
Projects	106,181.00	106,181.00	-
State/Federal Forest Land	1,750.00	1,823.02	73.02
Motor Vehicle	9,601.00	9,601.87	.87
Total State of New Hampshire	<u>343,582.00</u>	<u>346,686.96</u>	<u>3,104.96</u>
<u>Local Sources, Except Taxes</u>			
Motor Vehicle Permit Fees	76,000.00	85,074.00	9,074.00
Dog Licenses	1,300.00	1,320.25	20.25
Business Licenses, Permits and Fees	960.00	1,203.50	243.50
District Court Receipts	12,500.00	9,957.46	(2,542.54)
Rent of Town Property	2,400.00	2,827.50	427.50
Interest on Deposits	61,500.00	63,092.48	1,592.48
Income From Departments	6,000.00	-	(6,000.00)
Sale of Town Property	4,900.00	1,450.00	(3,450.00)
Other Income	19,500.00	25,260.13	5,760.13
Total Local Sources, Except Taxes	<u>185,060.00</u>	<u>190,185.32</u>	<u>5,125.32</u>
<u>Interfund Transfers</u>			
<u>Special Revenue Funds -</u> Revenue Sharing	<u>53,200.00</u>	<u>53,200.00</u>	<u>-0-</u>
Proceeds of Long-Term Notes	<u>64,000.00</u>	<u>30,000.00</u>	<u>(34,000.00)</u>
<u>Total Revenues</u>	<u>\$2,704,566.00</u>	<u>\$2,684,492.19</u>	<u>\$ (20,073.81)</u>
<u>Fund Balance Used To Reduce</u> <u>Tax Rate</u>	<u>25,611.00</u>	<u>-</u>	<u>(25,611.00)</u>
<u>Total Revenues and Use of</u> <u>Fund Balance</u>	<u>\$2,730,177.00</u>	<u>\$2,684,492.19</u>	<u>\$ (45,684.81)</u>

SCHEDULE 2

TOWN OF LANCASTER  
General Fund

Statement of Appropriations, Expenditures and Encumbrances  
For The Fiscal Year Ended December 31, 1982

	<u>Encumbered</u> <u>From 1981</u>	<u>Appropriations</u> <u>1982</u>
<u>General Government</u>		
Town Office Salaries	\$ -	\$ 47,350.00
Town Office Expenses	-	24,700.00
Election and Registration Expenses	-	700.00
District Court Expenses	-	24,275.00
Town Building Maintenance	9,000.00	40,100.00
Total General Government	<u>9,000.00</u>	<u>137,125.00</u>
<u>Protection of Persons and Property</u>		
Police Department	5,000.00	117,000.00
Fire Department, Including Forest Fires	-	24,925.00
Care of Trees	-	-
Planning and Zoning	-	1,500.00
Insurance	-	41,920.00
Total Protection of Persons and Property	<u>5,000.00</u>	<u>185,345.00</u>
<u>Health and Sanitation</u>		
Animal Control	-	900.00
Health Associations	5,800.00	12,976.00
Ambulance	-	21,500.00
Vital Statistics	-	350.00
Town Dump	-	76,000.00
Total Health and Sanitation	<u>5,800.00</u>	<u>111,726.00</u>
<u>Highway and Bridges</u>		
Highway Subsidy	-	12,990.00
Town Road Aid	-	975.00
Town Maintenance	14,112.00	215,600.00
Street Lighting	-	33,000.00
Total Highways and Bridges	<u>14,112.00</u>	<u>262,565.00</u>
<u>Libraries</u>	-	23,600.00
<u>Public Welfare</u>		
Town Poor	-	17,000.00
Old Age Assistance	-	9,000.00
Total Public Welfare	<u>-</u>	<u>26,000.00</u>
<u>Patriotic Purposes</u>	-	400.00
<u>Recreation</u>	-	1,000.00
<u>Cemeteries</u>	-	2,500.00

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1983</u>	<u>(Over) Under Budget</u>
\$ 45,694.53	\$ -	\$ 1,655.47
25,117.67	-	( 417.67)
1,107.48	-	( 407.48)
24,167.30	-	107.70
<u>30,292.75</u>	<u>6,675.00</u>	<u>12,132.25</u>
<u>126,379.73</u>	<u>6,675.00</u>	<u>13,070.27</u>
117,242.55	2,050.00	2,707.45
18,060.89	-	6,864.11
356.25	-	( 356.25)
3,479.43	-	( 1,979.43)
<u>28,307.07</u>	<u>-</u>	<u>13,612.93</u>
<u>167,446.19</u>	<u>2,050.00</u>	<u>20,848.81</u>
958.00	-	( 58.00)
20,800.00	3,176.00	( 5,200.00)
15,929.43	-	5,570.57
292.00	-	58.00
<u>73,497.07</u>	<u>-</u>	<u>2,502.93</u>
<u>111,476.50</u>	<u>3,176.00</u>	<u>2,873.50</u>
10,902.54	4,466.00	( 2,378.54)
974.25	-	.75
215,158.04	-	14,553.96
<u>33,837.28</u>	<u>-</u>	<u>( 837.28)</u>
<u>260,872.11</u>	<u>4,466.00</u>	<u>11,338.89</u>
<u>22,515.65</u>	<u>1,084.00</u>	<u>.35</u>
29,535.62	-	(12,535.62)
<u>14,908.99</u>	<u>-</u>	<u>( 5,908.99)</u>
<u>44,444.61</u>	<u>-</u>	<u>(18,444.61)</u>
<u>400.00</u>	<u>-</u>	<u>-</u>
<u>1,602.49</u>	<u>-</u>	<u>( 602.49)</u>
<u>2,500.00</u>	<u>-</u>	<u>-</u>

SCHEDULE 2  
CONTINUED

TOWN OF LANCASTER  
General Fund

Statement of Appropriations, Expenditures and Encumbrances  
For The Fiscal Year Ended December 31, 1982

	<u>Encumbered</u> <u>From 1981</u>	<u>Appropriations</u> <u>1982</u>
<u>Unclassified</u>		
Damages and Legal Expenses	\$ -	\$ 5,650.00
Employee Benefits	-	30,000.00
Advertising and Regional Associations	-	7,365.00
Contingency Fund	-	8,000.00
Total Unclassified	<u>-</u>	<u>51,015.00</u>
<u>Debt Service</u>		
Principal of Debt	-	110,000.00
<u>Interest on Debt</u>		
Long-Term Debt	-	51,525.00
Tax Anticipation Notes	-	12,000.00
Total Debt Service	<u>-</u>	<u>173,525.00</u>
<u>Capital Outlay</u>		
New Equipment	22,021.00	135,200.00
Payments To Capital Reserve Funds	-	22,000.00
Land Purchase	2,000.00	-
Refuse Disposal System	-	-
Total Capital Outlay	<u>24,021.00</u>	<u>157,200.00</u>
<u>Total Town Appropriations</u>	<u>57,933.00</u>	<u>1,132,001.00</u>
<u>Transfers To Other Governmental</u>		
<u>Divisions</u>		
School District Tax	-	1,413,180.00
County Tax	-	164,086.00
Total Transfers	<u>-</u>	<u>1,577,266.00</u>
<u>Overlay</u>	<u>-</u>	<u>20,910.00</u>
<u>Total Town Appropriations,</u> <u>Transfers and Overlay</u>	<u>\$57,933.00</u>	<u>\$2,730,177.00</u>



SCHEDULE 2  
CONTINUED

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1983</u>	<u>(Over) Under Budget</u>
\$ 2,879.45	\$ -	\$ 2,770.55
38,098.45	-	(8,098.45)
4,726.10	-	2,638.90
-	-	8,000.00
<u>45,704.00</u>	<u>-</u>	<u>5,311.00</u>
110,000.00	-	-
50,625.00	-	900.00
11,202.34	-	797.26
<u>171,827.74</u>	<u>-</u>	<u>1,697.26</u>
97,524.43	26,167.00	33,529.57
16,000.00	-	6,000.00
-	-	2,000.00
-	-	-
<u>113,524.43</u>	<u>26,167.00</u>	<u>41,529.57</u>
<u>1,068,693.45</u>	<u>43,618.00</u>	<u>77,622.55</u>
1,413,180.25	-	( .25)
164,175.00	-	( 89.00)
<u>1,577,355.25</u>	<u>-</u>	<u>( 89.25)</u>
<u>17,482.71</u>	<u>-</u>	<u>3,427.29</u>
<u>\$2,663,531.41</u>	<u>\$43,618.00</u>	<u>\$80,960.59</u>

## TOWN OF LANCASTER

## SCHEDULE 3

## Federal Revenue Sharing Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1982

<u>Revenues</u>		
Federal Entitlements	\$54,763.00	
Interest Income	<u>2,121.70</u>	
<u>Total Revenues</u>		\$56,884.70
<u>Expenditures</u>		
Office Assistance	4,500.00	
New Equipment	26,700.00	
Fire Department	2,500.00	
Police Department	<u>19,500.00</u>	
<u>Total Expenditures</u>		<u>53,200.00</u>
<u>Excess of Revenues Over Expenditures</u>		3,684.70
<u>Fund Balance - January 1</u>		<u>15,855.73</u>
<u>Fund Balance - December 31</u>		<u>\$19,540.43</u>

TOWN OF LANCASTER

SCHEDULE 4

Water Department Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1982

Revenues

Water Rents	\$61,655.19
Job Works	152.50
Interest	<u>61.71</u>

Total Revenues

\$61,869.40

Expenditures and Other Uses

Salaries and Wages	29,609.63
Chemicals and Supplies	5,918.47
Utilities	300.00
Employee Benefits	4,298.02
Insurance	1,028.00
Truck and Equipment Expense	2,921.17
Miscellaneous	<u>1,148.50</u>

Other Uses

<u>Interfund Transfers</u>	
Capital Reserve Fund	2,500.00

Total Expenditures and Other Uses

47,723.79

Excess of Revenues Over (Under)

<u>Expenditures and Other Uses</u>	14,145.61
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Fund Balance - January 1

14,344.09

Fund Balance - December 31

\$28,489.70

TOWN OF LANCASTER  
Sewer Department Fund

SCHEDULE 5

Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1982

<u>Revenues</u>	
Sewer Rents	\$50,135.94
Job Works	657.50
Interest	<u>118.02</u>
<u>Total Revenues</u>	\$50,911.46
<u>Expenditures and Other Uses</u>	
Officers' Salaries	2,500.00
Salaries and Wages	12,884.44
Chemicals	5,186.05
Plant Repairs and Supplies	1,240.39
Utilities	18,801.13
Employee Benefits	2,172.96
Postage and Supplies	365.45
Alarm System	745.84
Truck Expense	1,780.40
Insurance	795.00
Other Expense	<u>692.50</u>
<u>Other Uses</u>	
<u>Interfund Transfers</u>	
Capital Reserve Fund	1,000.00
<u>Total Expenditures and Other Uses</u>	<u>48,164.16</u>
<u>Excess of Revenues Over (Under)</u>	
<u>Expenditures and Other Uses</u>	2,747.30
<u>Fund Balance - January 1</u>	<u>7,544.90</u>
<u>Fund Balance - December 31</u>	<u>\$10,292.20</u>

TOWN OF LANCASTER

Summary of Tax Sale Accounts  
Fiscal Year Ended December 31, 1982

-DR-	LEVIES OF:	
	1982	Prior Years
Unredeemed Taxes-December 31, 1981	\$	\$ 133,339.82
Tax Sale of June 1, 1982	162,059.46	
Interest & Costs Collected After Sale	<u>815.40</u>	<u>14,508.59</u>
TOTAL DEBITS	<u>\$ 162,874.86</u>	<u>\$ 147,848.41</u>
-CR-		
Redemptions	\$ 41,252.00	\$ 77,360.72
Interest & Costs Collected After Sale	815.40	14,508.59
Abatement Allowed	303.92	
Deeded to Town	1,141.35	2,039.33
Unredeemed Taxes-December 31, 1982	<u>119,362.19</u>	<u>53,939.77</u>
TOTAL CREDITS	<u>\$ 162,874.86</u>	<u>\$ 147,848.41</u>

TOWN OF LANCASTER

Summary of Warrants  
Fiscal Year Ended December 31, 1982

	LEVIES OF:	
	1982	Prior Years
-DR-		
Uncollected Taxes-December 31, 1981		
Property		\$ 308,961.29
Resident		12,820.00
Yield		62.57
Land Use		295.00
Taxes Committed to Collector		
Property	\$ 2,000,470.46	
Resident	19,310.00	
National Bank Stock	1,975.15	
Yield	5,910.85	
Land Use	0	
Added Taxes		
Property	463.38	
Resident	410.00	50.00
Interest Collected on Delinquent Taxes	2,224.37	20,107.64
Penalties on Resident Taxes	35.00	333.00
Overpayments		
Property	163.41	
Resident	20.00	
Yield	300.00	
TOTAL DEBITS	<u>\$ 2,031,282.62</u>	<u>\$ 342,629.50</u>

TOWN OF LANCASTER

Summary of Warrants  
Fiscal Year Ended December 31, 1982

-CR-	LEVIES OF:	
	1982	Prior Years
Remittances to the Treasurer		
Property Taxes	\$ 1,608,441.91	\$ 308,290.01
Resident Taxes	12,390.00	3,330.00
National Bank Stock	1,975.15	
Yield Tax	5,368.47	62.57
Interest	2,224.37	20,107.64
Resident Tax Penalties	35.00	333.00
Land Use		295.00
Abatements Allowed		
Property Taxes	8,399.88	671.28
Resident Taxes	1,160.00	5,130.00
Yield Tax	45.68	
Uncollected Taxes-December 31, 1982		
Property	384,255.46	
Resident	6,190.00	4,410.00
Yield	796.70	
TOTAL CREDITS	<u>\$ 2,031,282.62</u>	<u>\$ 342,629.50</u>

## Town Meeting Notes







TOWN TELEPHONE DIRECTORY

TOWN MANAGER, Donald E. Crane.....	788-3391
TOWN CLERK, Dorothy H. Willson.....	788-2306
TOWN TREASURER/ACCOUNTANT, Michael W. Nadeau.....	788-3391
TAX, WATER/SEWER COLLECTOR, Ann M. Huddleston.....	788-3391
INFORMATION ON ZONING AND BUILDING PERMITS.....	788-3391
PUBLIC HEALTH NURSING SERVICE.....	788-2366
COL. TOWN COMMUNITY CENTER.....	788-3321
LANCASTER SCHOOL DEPARTMENT.....	788-4924
SUPERINTENDENT OF SCHOOLS OFFICE.....	837-2553
WEEKS MEMORIAL HOSPITAL.....	788-4911

EMERGENCY NUMBERS

POLICE DEPARTMENT.....	788-4402
FIRE DEPARTMENT.....	788-4830
CIVIL DEFENSE.....	788-3391
AMBULANCE.....	788-3391

TOWN OF LANCASTER

Box 151  
Lancaster, N.H. 03584

FIRE TELEPHONE 788-4830

- 12 Main Street near Old Cemetery
- 13 Corner Main and Railroad Streets
- 14 Corner Main and North Main Streets
- 15 Corner North Main and Kilkenny Streets
- 16 Corner Causeway and Summer Streets
- 17 Coos Junction
- 21 Corner Main and Mechanic Sts. and all Rural Areas

FROM

**TOWN OF LANCASTER**

Box 151  
LANCASTER, NEW HAMPSHIRE 03584

TO

University Library  
Durham, N.H. 03824

**RETURN POSTAGE GUARANTEED**

- 45 Elementary School Building
- 46 Country Village Health Care Center
- 51 Bunker Hill St. by M.C.R.R. Crossing
- 52 Top of Bunker Hill Street
- 142 Kent Nursing Home
- 55 Red Cross - CD Emergency First Aid
- 333 National Guard
- 7-7 6:45 A.M. - All Schools Closed Entire Day

CIVILIAN DEFENSE SIGNALS

- Alert Signal - Steady Blast, 3 minutes
- Take Cover Signal - Short Blast, 3 minutes
- All Clear - 30 second Blast - 2 minutes silence, repeat