

NH
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1991

ANNUAL REPORT



Lancaster,
New Hampshire
1991

TELEPHONE DIRECTORY

Town Manager, Donald E. Crane	788-3391
Town Clerk, Jean E. Oleson	788-2306
Town Accountant, Michael W. Nadeau	788-3391
Tax, Water/Sewer Collector, Joyce A. McGee	788-3391
Planning/Zoning and Building Permits, Amy C. Lehman	788-3391
To Send a FAX (call ahead)	788-2114
Public Health Nursing Service	788-2366
Colonel Town Community Center	788-3321
Lancaster Elementary School	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	788-4911

COVER PHOTOS

Top - Col. Town Community House and home of the late
Recreational Director, Louis F. Leaver.

Bottom - Recreational Facilities and Fields located
at the rear of the Community House.

Annual Report

1991

Lancaster,
New Hampshire

DEDICATION



LOUIS F. LEAVER

1936

1991

**RECREATION DIRECTOR
6/1967 - 7/1991**

Lou pictured at one of his favorite activities - working with the young people.

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ELECTED OFFICIALS

SELECTMEN

Roger A. Gingue	(Resigned)	1992
Larry T. Connary		1992
John P. Martin		1993
Michael W. Beattie		1994

MODERATOR

Robert D. Calamari, Atty.		1992
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TOWN CLERK

Jean E. Oleson		1993
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TOWN TREASURER

Ann M. Huddleston		1993
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SUPERVISORS OF THE CHECKLIST

Jane B. Gilman		1992
Constance Cardinal		1994
Clifford A. Rowe		1996

TRUSTEES OF TRUST FUNDS

Dennis Merrow		1992
James E. McLaren		1993
Kenneth Baker		1994

LIBRARY TRUSTEES

Michael Nadeau		1992
Roze Rich		1993
Steve Turaj		1994

COL. TOWN SPENDING COMMITTEE

Norine C. Van Leuven		1992
Sandra Ghelli		1992
Earl Truland		1992
Paul Desjardins, Atty.		1993
JoAnne Emerson		1993
William Clemmer, M.D.		1993
Harrison Southworth		1994
Phillip Page, D.V.M.		1994
George Nugent		1994

COL. TOWN INVESTMENT COMMITTEE

Douglas B. McCaig	Dennis Merrow
Richard Rochefort	Roger Gingue
Kevin Kopp	Kenneth C. Baker
James Seppala	

CEMETERY TRUSTEES

Eleanor Elliott	1992
David Hutchins	1993
Raymond Wheeler	1994

EMMONS SMITH FUND COMMITTEE

John E. Brooks	1992
Eleanor D. Kenney	1993
Jean Foss	1994

BUDGET COMMITTEE

Charlotte D. Quay	1992
Aurore Hood	1992
Dennis Merrow	1992
Lee Eastman, Sr.	1993
Phillip Page, D.V.M.	1993
Sandra E. Doolan	1993
Robert D. Calamari, Atty.	1994
Gary Lehman	1994
Daniel P. Mitchell	1994

REPRESENTATIVE OF BUDGET COMMITTEE

John P. Martin	1993
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APPOINTED

Town Manager	Overseer of Public Welfare
Tax Collector	Donald E. Crane
Town Planner	Assistant Administrator
Building Inspector	Amy C. Lehman
Deputy Tax Collector, Water/Sewer	Joyce A. McGee
Town Accountant	Michael W. Nadeau
Town Counsel	Donovan & Desjarins, Attorneys
Health Officer	Elwin R. Falkenham, M.D.
Public Health Nurse	Caroline Frey

ZONING BOARD OF ADJUSTMENT

Kevin Kopp	1992
Eleanor D. Kenney	1993
Carl Ramsdell	1993
Paul E. Thurston	1994
Dennis Merrow	1994
Brian Fogg	(Alternate)

PLANNING BOARD

Roger A. Gingue	1992
Aurore Hood	1992
Eric Huddleston	1992
Thomas R. Southworth	1993
Gloria Brisson	1993
Alexis Moser	1993
David Hutchins	1994
William Remick	(Alternate)
Patricia Steady	(Alternate)
Sally Pratt	(Clerk)
Amy C. Lehman	(Planner)

CONSERVATION COMMISSION

Peter Riviere	1992
Curtis Smith	1992
Warren Bartlett	1993
Ken Query	1993
Corinne Phillips	1993
Jeff Tenney	1994
Alan Lambert	1994

TOWN HISTORY COMMITTEE

Faith Kent	James Fitch
Edna E. Whyte	Cecile Costine

HOUSING AUTHORITY

Dennis Merrow	Kevin Kopp
Millard Martin, Jr.	James Seppala

LIBRARIAN

Barbara Robarts

JUVENILE LIBRARIAN

Holly Verrier Hyde

FIRE CHIEF

Samuel Evans

AMBULANCE CORP DIRECTOR

David Stickney (Resigned)
Regis Cronauer

CHIEF OF POLICE

Allvin L. Leonard

SUPERINTENDENT OF RECREATION

Louis F. Leaver (Deceased)
Andrea M. Leaver

HIGHWAY FOREMAN

James E. Savage

SEWER DEPARTMENT OPERATOR

Charles McMann

WATER DEPARTMENT OPERATOR

Lawrence "Gomer" Powell

REPORT TO CITIZENS

The annual report of your municipal government is presented herein and deserves a few minutes of your time for review. The report is a brief outline of activities of all municipal Departments, Committees and Boards.

The financial condition of the community is sound and in a surplus position. The indebtedness was reduced significantly and no new debt added; however, one note was authorized for bridge construction on Martin Meadow Pond Road over Black Brook.

The future of Solid Waste Recycling is now, and steps were taken this year and last year to prepare for mandatory recycling next year (1992). A retaining wall was constructed at the Solid Waste Transfer Station to receive trailers for dumping waste. Last year a recycling building was completed. Next year look for more which will bring it all together. The method of "garbage" collection will change in 1992 because of recycling.

A new Israel River park was developed by the Main Street Israel River Bridge. The Conservation Commission did plantings and with donations furnished benches.

A new Ambulance was added to the Ambulance Corp. and a new Street Sweeper was added in the Highway Department.

This annual report is dedicated to the memory of Louis F. Leaver, long-time recreational director, friend, and a fine upstanding citizen of the community.

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 1992 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 general discussion of all recommended appropriations and requests by others for 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 for 1992 and actual revenues for 1991; appropriations for 1992 and expenditures of the previous year.

PURPOSES OF APPROPRIATION (RSA 31-4)	1		2		3		4		5	
	Acct. No.	GENERAL GOVERNMENT	Actual Appropriations Current Year (omit cents)	Actual Expenditures Current Year (omit cents)	Selectmen's Budget Enauling Fiscal Year (omit cents)	Recommended Enauling Fiscal Year (omit cents)	Not Recommended (omit cents)			
4130 Executive			31,920	32,420	38,360	38,360				
4140 Elec. Reg. & Vital Stat			17,850	18,020	19,864	19,864				
4150 Financial Administration			54,895	63,911	51,200	51,200				
4152 Revaluation of Property										
4153 Legal Expense			15,000	7,731	10,000	10,000				
4155 Employee Benefits			142,335	137,135	145,490	145,490				
4191 Planning and Zoning			33,495	32,343	33,210	33,210				
4194 General Government Bldg			30,450	23,921	29,600	29,600				
4195 Cemeteries			32,620	30,208	27,300	27,300				
4196 Insurance			90,066	84,860	90,316	90,316				
4197 Advertising and Reg. Assoc			11,325	10,033	11,050	11,050				

4199 Other General Government										
PUBLIC SAFETY										
4210 Police			215,123	214,613	234,564	234,564				
4215 Ambulance			46,150	46,100	70,057	70,057				
4220 Fire			52,050	46,004	56,059	56,059				
4290 Emergency Management			500	500	-0-	-0-				

HIGHWAYS AND STREETS										
4312 Highways and Streets			326,050	307,198	339,100	339,100				
4313 Bridges			86,000	71,005	-0-	-0-				
4316 Street Lighting			35,500	39,504	49,000	49,000				
4319 Mt. Wash. Reg. Airport			-0-	-0-	500	500				

SANITATION										
4323 Solid Waste Collection			6,500	6,100	22,000	22,000				
4324 Solid Waste Disposal			173,100	171,489	192,200	192,200				
432 Sewer Department			129,500	137,743	146,900	146,900				

WATER DISTRIBUTION & TREATMENT										
4330 Water Services			145,050	133,483	144,150	144,150				
4335 Water Treatment										

HEALTH										
4414 Animal Control			900	1,009	950	950				
4415 Health Agencies and Hospitals			15,200	15,200	15,200	15,200				
441 Health Officer's Salary			600	600	600	600				

WELFARE										
4442 Direct Assistance			12,500	23,996	27,000	27,000				
444 Intergovernmental Well Pays										
4449 - C.A.P. Outreach & No. Go. Elderly Program			4,415	4,415	4,585	4,585				

Sub-Totals (carry to top of page 3)			1,709,094	1,659,521	1,759,255	1,759,255				

SOURCES OF REVENUE		1	2	3	4	
Acct. No.	TAXES	W.A. No.	Estimated Revenues Current Year (omit cents)	Actual Revenues Current Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes		2,000	3,873	2,000	2,000
3180	Resident Taxes		21,650	19,820	20,000	20,000
3185	Yield Taxes		7,300	9,339	5,000	5,000
3189	Other Taxes		2,072	2,072	2,000	2,000
3190	Int. & Pen. on Delinquent Taxes		20,000	28,133	20,000	20,000
	— Inventory Penalties					
LICENSES, PERMITS AND FEES						
3210	Business Licenses and Permits		2,000	2,116	2,000	2,000
3220	Motor Vehicle Permit Fees		224,000	226,975	225,000	225,000
3290	Other Licenses, Permits & Fees		20,500	22,756	21,756	21,756
FROM FEDERAL GOVERNMENT						
3319	Other E.P.A. Grant		18,127	18,127	18,127	18,127
FROM STATE						
3351	Shared Revenue		63,912	92,030	63,900	63,900
3353	Highway Block Grant		58,336	58,336	55,000	55,000
3354	Water Pollution Grants		95,982	95,982	88,241	88,241
3356	State & Fed. Forest Land Reimb		1,814	1,971	1,800	1,800
3357	Flood Control Reimbursement					
3359	Other		32,057	32,057	31,239	31,239
FROM OTHER GOVERNMENT						
3379	Intergovernmental Revenues					
CHARGES FOR SERVICES						
3401	Income from Departments		56,150	36,239	54,500	54,500
3409	Other Charges		6,500	7,440	9,500	9,500
MISCELLANEOUS REVENUES						
3503	Sale of Municipal Property		6,700	6,163	6,700	6,700
3502	Interest on Investments		55,000	49,615	30,000	30,000
3509	Other		244,967	250,058	199,254	199,254
INTERFUND OPERATING TRANSFERS IN						
3914	Capital Reserve Fund		115,000	88,000	93,000	93,000
	—					
	—					
3915	Enterprise Fund					
	Sewer —		129,500	133,687	146,900	146,900
	Water —		145,050	164,216	144,150	144,150
	Electric —					
3916	Trust and Agency Funds					
OTHER FINANCING SOURCES						
3934	Proc. from Long Term Notes & Bonds		86,000	—	71,705	71,705
3939	Fund Balance		71,895	71,895	70,000	70,000
TOTAL REVENUES AND CREDITS			1,486,512	1,420,900	1,381,772	1,381,772
Total Appropriations			<u>2,399,616.00</u>			
Less: Amount of Estimated Revenues, Exclusive of Taxes			<u>1,381,772.00</u>			
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			<u>1,017,844.00</u>			
BUDGET OF THE TOWN OF Lancaster, N.H.						
BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW						

BOARD OF ASSESSORS

The Board of Selectmen assessed all taxable property at its full and true value. The 1991 assessments include new property constructed before April 1st and additions to existing properties. The gross assessed valuation is \$177,464,486. Deducted from that figure was \$28,271,983 for lands under the Current Use Assessment. Blind Exemptions were \$45,000 while Elderly Exemptions were \$1,044,900. Solar Exemptions were \$22,350, for a new taxable value of \$148,080,253. The equalized valuation ratio was determined to be 104%, which means all property is valued in excess of its market value.

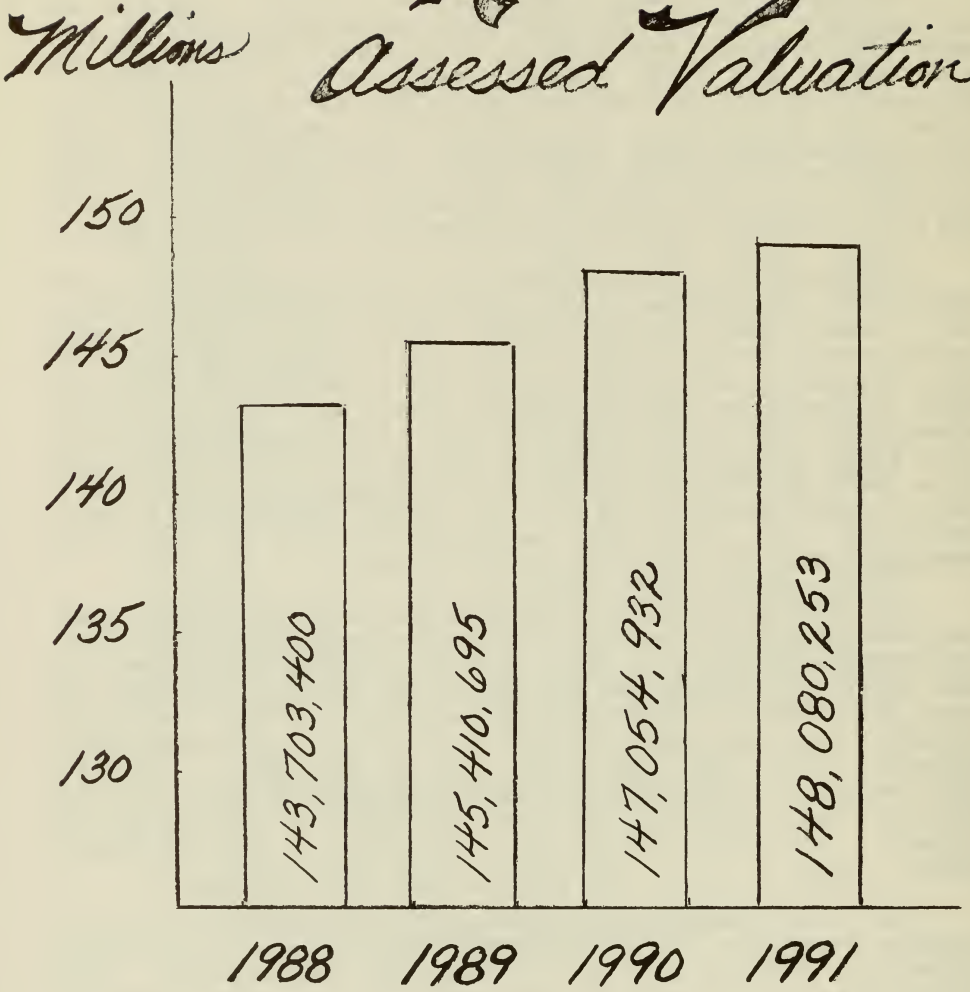
The Current Use Assessment law provides qualified land owners with an assessment on their land at its current use, i.e., farm land, forest land, etc., not taking into consideration its location or its market value. The range of land valuations are determined by the Current Use Advisory Board. Land to qualify must first meet the criteria established under the Current Use Law. This year 23,138 acres received Current Use Assessment. The law contains a provision for a Land Use Change Tax of 10 percent of the land's full value, which becomes due if the land changes to a non-qualifying use. Initial applications for Current Use Assessment must be filed before April 16th.

The adjusted Elderly Exemption was adopted by the 1989 Town Meeting, which provides a \$10,000 exemption for qualified persons between the ages of 65 years to 75 years, \$15,000 for ages between 75 years and 80 years, and \$20,000 for ages 80 years and older. The exemption is deducted from the total assessed valuation of the eligible property. The 74 exemptions approved total in valuation of \$1,044,900. Initial applications for the exemptions are required and must be filed prior to April 16th of the year in which the exemption is claimed. Application forms are available at the Municipal Office.

The Board approved a total of 281 applications for Veterans Exemption, three at \$700 for service connected total disability, 278 at the \$50 or less per application. The exemption is on real estate taxes and the total taxes exempted was \$16,650.

The Board assessed a \$10 Resident Tax to all known persons between the ages of 18 and 65, except those exempt by law.

Net Assessed Valuation



SUMMARY OF VALUATIONS

	1990	1991
Lands	\$ 77,319,713.00	\$ 77,077,612.00
Buildings	93,062,450.00	93,729,739.00
Manufactured Housing	2,122,250.00	2,253,550.00
Electric Plants	2,209,861.00	2,258,302.00
Pipe Lines & Machinery	1,749,991.00	2,145,283.00
	<hr/>	<hr/>
TOTAL VALUATION	\$ 176,464,265.00	\$ 177,464,486.00
Less: Current Land Use Assessment.	28,271,983.00	28,271,983.00
Less: Elderly Exemptions	1,100,000.00	1,044,900.00
Less: Blind Exemptions	15,000.00	45,000.00
Less: Solar Exemptions	22,350.00	22,350.00
	<hr/>	<hr/>
TOTAL EXEMPTIONS	\$ 29,409,333.00	\$ 29,384,233.00
	<hr/>	<hr/>
NET TAXABLE VALUATION	\$ 147,054,932.00	\$ 148,080,253.00

N.H. Law reads in part, "the Selectmen shall appraise all property at its full and true value." The Selectmen strive to accomplish that and engage the service of a professional real estate appraiser to appraise new properties and improvements in existing properties.

TAXES, REVENUES AND TAX RATES

Property Taxes: The 1991 property taxes committed to the Tax Collector were \$3,287,382. Included in the amount is \$16,650 for approved Veteran's Exemptions and \$43,371 overlay; overlay is for any tax abatements and refunds. The Schools share of the tax was \$2,003,630; the Town received \$925,913 and Coos County \$357,839.

Other Taxes: The \$10.00 Resident Tax committed totaled \$21,650, while Timber Taxes totaled \$7,300. The National Bank Stock Tax received was \$2,072.

Revenues: Motor Vehicles permit fees were estimated to be \$224,000, the single highest local revenue, it did drop from 1990. The Town Clerk is the Municipal agent for the Motor Vehicle department and issues registration certificates for a fee of \$2.00. The Town Clerk's office fees returned \$15,800 to the Town. Interest earned on deposits was estimated to be \$55,000, which includes interest on the sewer bond account.

Revenues received from the State included Highway Block Grant, \$58,336, (from the gas tax), Shared Revenues, (formerly Savings Bank Taxes, Room and Meals Taxes and Interest & Dividend Tax), \$63,912. The Business Profits Tax received totaled \$120,149. Of the total, the town benefitted by \$32,710, the schools received \$83,023 and county \$5,887.

Tax Rate: The approved 1991 tax rate was \$22.20 per \$1,000 of valuation, a decrease of \$0.85 over 1990. The rate for each entity of government was: Municipal \$6.25, School \$13.53 and County \$2.42. 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 1991 property taxes totaled \$3,287,382 and the net taxable valuation was \$148,080,253.

*Tax
Rates*

1991	22.20
1990	23.05
1989	21.10
1988 (YEAR OF REAPPRAISAL)	17.05
1987	65.20
1986	70.70

BUDGET SUMMARY

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

	<u>1991</u>	<u>1990</u>
<u>SCHOOL</u>		
Total Budget Appropriations	\$ 8,827,355	\$ 8,449,289
Less: Foundation Aid & Other Revs.	<u>1,253,551</u>	<u>2,474,492</u>
Raised by Property Taxes	\$ 7,573,804	\$ 5,974,797
 Lancaster's Share Total Budget	 \$ 3,692,130	 \$ 3,695,824
 Less: Fund Balance Share	 24,930	 39,181
Revenue Share	499,380	430,853
 Foundation Aid	 <u>1,081,167</u>	 <u>908,089</u>
	\$ 2,086,653	\$ 2,317,701
Less: Applicable Business Profits Tax	<u>83,023</u>	<u>86,933</u>
Net Raised by Property Taxes	\$ 2,003,630	\$ 2,230,768
<u>TOWN</u>		
Total Appropriations	\$ 2,352,404	\$ 2,214,625
Less: Revenues	<u>1,455,273</u>	<u>1,477,214</u>
	\$ 897,131	\$ 737,411
Less: Applicable Business Profits Tax	31,239	32,710
Plus: Veterans Exemptions	16,650	16,400
Overlay	<u>43,371</u>	<u>99,443</u>
Net Raised by Property Taxes	\$ 925,913	\$ 820,544
<u>COOS COUNTY</u>		
Lancaster's Share County Budget	\$ 363,726	\$ 344,469
Less: Applicable Business Profits Tax	<u>5,887</u>	<u>6,165</u>
Net Raised by Property Taxes	\$ 357,839	\$ 338,304
 TOTAL RAISED BY PROPERTY TAXES	 \$ 3,287,382	 \$ 3,389,616
 Net Taxable Valuation	 \$148,080,253	 \$147,054,932
 Tax Rate		
School	13.53	15.17
Municipal	6.25	5.58
County	<u>2.42</u>	<u>2.30</u>
	22.20	23.05

TOWN CLERK'S REPORT

Registration of Motor Vehicles

Motor Vehicle Permits Issued in 1991	\$ 226,975.00
Municipal Agent Fees Collected	7,002.00
Motor Vehicle Waste Fees	<u>7,647.00</u>
 Total Collected	 \$ 241,624.00

Licenses and Fees

Dog Licenses	\$ 2,091.50
Dog Fines Collected	<u>25.00</u>
 Total Collected	 2,116.50

Town Record Fees

Automobile Title Applications	\$ 894.00
Certified Copies of Vital Records	4,357.00
Filing, Terminating & Searching UCC's	2,472.29
Marriage Intentions	1,000.00
Recording Fees and Tax Liens	452.00
Licenses and Fees	<u>245.58</u>
 Total Collected	 \$ 9,420.87

Total Remitted to Treasurer \$ 253,161.37

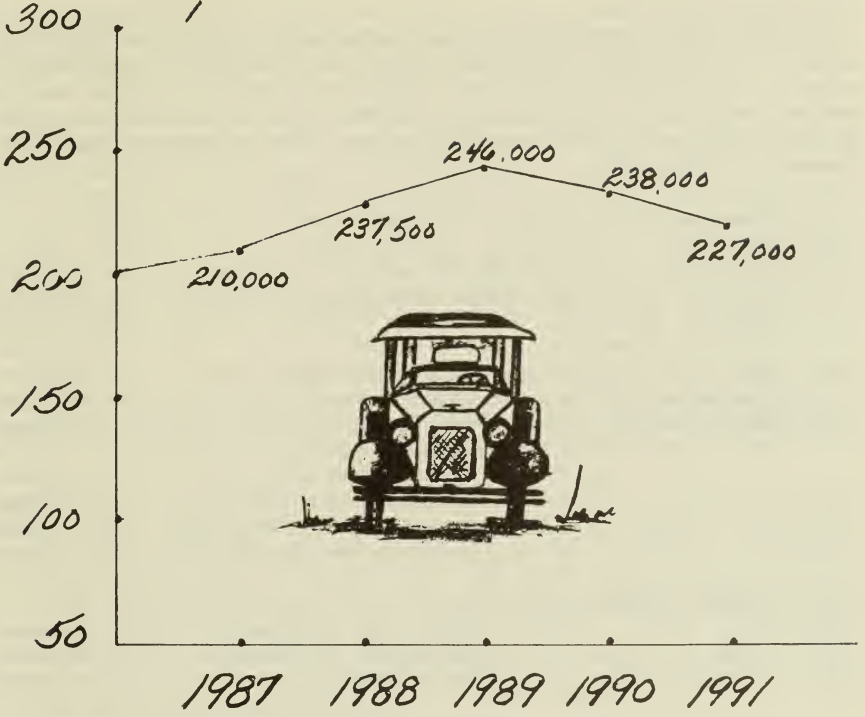
<u>Vital Records</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>
Marriages	24	36	24
Births	144	162	257 (1)
Deaths	112	99	110 (2)

- (1) 28 were born to Lancaster residents.
 (2) 43 were Lancaster residents.

Legislation was passed, effective August 12, 1992, which increased the fees for certified copies or verification of a vital record (birth, death, marriage) to \$10.00 each (from \$3.00). The State receives \$6.00 and the Town \$4.00.

Collection of motor vehicle waste fees began April 1, 1991, as voted on at the 1991 Annual Town Meeting. The fees will be used to dispose of tires, motor oil and motor vehicle batteries.

Thousand \$



Motor Vehicle Permit Fees

ELECTIONS

Town Meeting 1991

March 12, 1991

The 1991 Town Meeting was opened at 10:00 am by Moderator Robert D. Calamari and presented a 20-article warrant to act upon. Voting for municipal officers and on zoning amendments began and continued until 7:00 pm. The remaining 18 articles in the warrant were considered at the business meeting that began at 7:00 pm.

Municipal officers elected were:

Selectman, Michael W. Beattie	3 year term
Trustee of Trust Funds, Kenneth C. Baker	3 year term
Library Trustee, Steven J. Turaj	3 year term
Library Trustee, Roze M. Rich	2 year term
Cemetery Trustee, Raymond Wheeler	3 year term
Cemetery Trustee, Eleanor Elliott	1 year term
Emmons Smith Fund, Jean C. Foss	3 year term
Col. Town Spending Committee (3)	
George Nugent	3 year term
Philip Page, DVM	3 year term
Harrison Southworth	3 year term
Norine Van Leuven	1 year term

Budget Committee (3)

Robert D. Calamari	3 year term
Daniel P. Mitchell	3 year term
Gary Lehman	3 year term

The three minor amendments to the Zoning Ordinance offered by the Planning Board were adopted.

The ballot vote to raise \$86,000 as the town's share of the cost for a bridge replacement over Black Brook on Martin Meadow Pond Road was favored 53 to 22, a two-thirds vote was needed.

The voters once again favored giving Community Action Outreach Program \$2,415.00 and supported the North Country Elderly Senior Meals by providing \$2,000.00 to assist with rental costs for their facility located in Whitefield.

Voters under Article 5 approved a \$500.00 appropriation to pay the minimal cost to purchase the parcel of land on the westerly side of Main Street at the Israel River bridge, that parcel will become part of the municipal park system.

Article 7 raised \$8,000.00 to go towards the purchase of an ambulance, the balance of \$35,000.00 to be transferred from the Capital Reserve Fund. That transfer of funds was authorized.

The meeting approved transferring \$80,000.00 from the Capital Reserve Fund to purchase a new street sweeper.

A favorable vote was received to establish a Capital Reserve Fund for Col. Town's motorized equipment and transfer \$3,000.00 of Col. Town Funds into the Reserve Fund.

Article 11 was a petitioned article asking the town to be a holder or co-holder of a discharge permit for a waste water treatment facility at Roger's Campground located on U.S. Route 2. The meeting was urged to vote NO and did so strongly. Under the rules of N.H. Water Supply and Pollution Commission, a private owner of a waste water treatment facility must receive a negative vote from the community to become a holder or applicant for a discharge permit which permits discharge of treatment waste water.

A proposed land swap between a private owner and the National Forest was not favored by a division of the house. The National Forest interest was a right-of-way to National Forest Land which was part of the proposal.

Approval of Article 17 of the warrant by a standing vote of 94 - YES and 19 - NO, authorized a motor vehicle registration surcharge provided for under N.H. RSA 261:153, V. which use is to pay the cost of disposal of motor vehicle waste. The fees are \$5.00 for trucks over 18,000 GVW, \$3.00 for automobiles, light trucks, plus others, and \$2.00 for special use vehicles. Motor vehicle waste defined under N.H. RSA 149-M means used motor oil, motor vehicle batteries and tires from motorized vehicles.

The meeting considered an ordinance that "all taxes, charges or fees due the Town from any person or business shall in all cases be deducted from any money that may become due such person or business from the Town, and such person or business shall receive the balance over and above the amount due for said taxes, charges or fees". Because of confusion and lack of clarity, it was moved and voted to indefinitely postpone action under the article.

The meeting authorized the Selectmen and Treasurer to borrow tax anticipation money. It also authorized the Selectmen to dispose of real estate acquired by tax deeds.

Authority was given the Selectmen to apply for, accept and expend Federal and State funds that become available. Under the law, a public hearing is required before the funds can be expended.

Under Article 18 to accept the budget as submitted by the Budget Committee, two amendments were offered; one to increase the Conservation Commission appropriation from \$2,000.00 to \$3,000.00 was approved. The total amount is to pay 1/2 the cost to inventory wetlands, a planning tool, and the balance to be paid by the Conservation Commission. A move to increase the Patriotic Purpose appropriation by \$2,000.00, to be used towards the cost of a celebration planned at the Lancaster Fairgrounds for returning servicemen who served in Desert Shield/Desert Storm, did not receive approval. Plans were incomplete and little details were available. The final budget figure approved was \$2,339,989.00, of which approximately \$817,000.00 will be raised by property taxes.

A sense of the meeting favored the town request U.S. Congress to propose an amendment to the U.S. Constitution to prohibit desecration of the United States Flag.

Other discussion followed. Discussion was held for preference holding the Annual School Meeting on Saturday or continue holding it on Friday evening.

The polls reopened at 10:15 pm for voting by ballot and all those wishing to vote, cast their ballots.

Meeting closed at 11:30 pm.

PLANNING

The Lancaster Planning Board meets on the second Tuesday of each month, beginning at 7:30 P.M. in the Town Hall Auditorium (first floor) and other times as may be required. The hearings are open to the public. Public meeting notices for each meeting are published in the Coos County Democrat ten to fifteen days prior to each meeting.

The Lancaster Planning Board had another quiet year in 1991 as far as applications to subdivide went, approving 7 land subdivisions for a total of 28 separate lots, 2 boundary line adjustments, 3 site plans, and 1 excavation permit.

The Board adopted **Excavation Regulations** to reflect the changed mandates of NH RSA 155-E and revised its **Site Plan Review Regulations** to review commercial and multi-family developments and expansions. Site plan review should prove to be a very effective tool (when used in combination with Lancaster's Subdivision Regulations and Zoning Ordinance) in maintaining the unique character that makes Lancaster an enjoyable place to live and work.

Lancaster's full-time Planner, Amy Lehman is available at the municipal office in the Town Hall to accept applications and review proposals. She attends regular meetings of the Planning Board, the Zoning Board of Adjustment, and the Recycling Committee (call or stop by for meeting times of the latter).

Land owners planning to subdivide are reminded that approval of the subdivision is required prior to sale. Site plan review is also now required for the construction, exterior alteration, relocation, expansion, occupancy, or change in use of any commercial building. Site Plan Review may occur simultaneously with the subdivision process in some instances.

ZONING

The Building Inspector issued a total of 50 building permits for new buildings, additions, decks, and all other: 4 for new residential property, 1 for the new animal shelter, 7 for garages, 4 for additions, and 11 for renovations. A summary of the permits issued and the estimated values is listed below:

Permits Issued	Estimated Costs
5 Single Family Residential Living Units	\$195,000
29 Additions, Alterations, Residential	296,642
7 Residential Garages	35,500
2 Commercial Buildings	41,100
2 Commercial Additions, Alterations	80,000
10 Miscellaneous	11,500
 TOTAL VALUE	 <u>\$659,742</u>

Note: Building permits are required for all construction adding square footage and other construction totaling more than \$1,000.

N.H. Energy Permits are required prior to issuance of a building permit and application must be made to the Public Utility Commission. There is no fee charged for the Energy Permit.

The Zoning Board of Adjustment held 12 meetings at which 9 cases were heard for variances and special exceptions. At those hearings, five cases were appeals for variances, of which two variances were granted. There were five appeals for special exceptions, of which two were granted, one was deemed a permitted use, and one applicant failed to appear, so no hearing was held.

Of the variances approved, one was to allow an additional sign for a business facing two streets and one allowed a building to be constructed within the setback requirements due to unusual lot conditions. Of the special exceptions granted, both were for commercial uses in the Agricultural District. Variances and special exceptions denied included building within established setback requirements and additional signage.

The Zoning Board of Adjustment meets on the last Wednesday of each month, beginning at 7 P.M., in the Town Hall Auditorium and other times as may be required. The hearings are open to the public and are noticed (at least five days prior) in the Coos County Democrat.

NORTH COUNTRY COUNCIL

North Country Council is the Regional Planning Commission for 51 towns in northern New Hampshire. It was established almost 20 years ago by the legislature to respond to communities' needs for local and regional planning and development programs. As a membership organization, the Council is supported by local community dues which are used to match state and federal funding sources.

Assistance available to member towns includes municipal planning, regional planning, transportation planning, business and industrial planning/development, landscape architecture, solid waste planning, resource management, GIS mapping and public education. The Council provides this professional assistance to Planning Boards, Boards of Selectmen, Zoning Boards of Adjustment, Conservation Commissions, Solid Waste Districts, Local Development Corporations, Non-Profit Community Organizations, Chambers of Commerce, Educational Institutions and Social Service Organizations and Agencies in our member towns.

In Lancaster, the Council provided on-going technical assistance to the town planner and planning board on a number of planning projects. The Council also offered solid waste technical assistance to Lancaster through the Upper Grafton Lancaster Area Solid Waste District. In addition, the Council worked with the Town to submit a Community Development Block Grant application for a feasibility study dealing with affordable housing.

Throughout 1991 North Country Council continued its commitment to local and regional planning assistance. The year also saw the Council rededicate its economic development program to address the worsening North Country economy, its solid waste program to aggressively reduce the volume of solid waste generated in the region, and its land use program to address the problems confronting the Northern Forest.

In the ensuing year the Council will continue its present course and work program with an intense commitment to local technical assistance, development of local leadership and ability, and the provision of membership services to support community and regional needs.

Persons interested in regional issues as discussed in this report are urged to contact their selectmen for appointment as Council representatives or committee members.

LANCASTER POLICE DEPARTMENT

To Serve and Protect

The law enforcement profession is an ever changing and challenging avocation. The Police Officer of today does not experience some of the advantages and/or assurances that officers of the past enjoyed. Today's officer confronts a highly mobile, well informed, pampered and very dangerous criminal element. They must be assiduously versed in not only criminal and motor vehicle laws but in constitutional, civil and human rights laws as well. The demands placed on them today, far exceed the demands of yesteryear. They are constantly under scrutiny for their actions by the courts, lawyers, and the people they are sworn to protect.

To counter all the adversity they must endure, they endeavor to remain motivated, dedicated, and above all else, steadfast in their quest to make our society a safe and sane place to live.

To continue to upgrade our professional standards, members of your police department attended many schools and seminars throughout the year. Schools attended and given by the New Hampshire Police Standards and Training Council in Concord, were police prosecution, police management, tactical communications, drug enforcement, incident command, DWI enforcement and child abuse. In addition, we attended many seminars given by the N.H. State Police, other local departments, as well as ones given by our own personnel.

This year, in our effort to fight drug abuse within our community, we instituted the D.A.R.E. program in the elementary school. The Drug Abuse, Resistance and Education program is under the guidance of Patrolman Christopher St.Cyr and his primary goal is to change attitudes and behavior towards the use of drugs of our youths.

Patrick S. Curran, formerly of Meredith, N.H. was hired as a patrolman to fill a vacancy on the department. Officer Curran is a four-year veteran of the U.S. Marine Corps and is currently attending the ten-week police academy in Concord.

Your Police Department has strived to give our all for a better community and an improved way of life. Your Police Department members protect the rights of all persons to be free from criminal attack, to be secure in their possessions and to live a peaceful life. We serve the citizens of Lancaster by performing the law enforcement function in a professional manner and it is to you people that the Department is ultimately responsible.

We are sincerely grateful for the support given to us by the Board of Selectmen, other town departments and, most of all, the citizens of Lancaster.

COMPLAINTS FILED - 1,270

Animal	198
Family	60
Juvenile	26
Arson	1
Assault	59
Breach of Peace	425
Bad Check	45
Missing Person	22
Trespass	24
Prowler	16
Harassment	29
Domestic Violence	62
Untimely Death	3
Hit & Run	17
Drugs	5
Shoplifting	7
Sexual Assault	17
Possession of Alcohol	18
Attempted Suicide	5
Public Intoxication	10
Small Claims Petitions	16
Child Abuse/Neglect	22
Stolen Motor Vehicles	3
Theft and Unauthorized Entries	182
Indecent Exposure	2
Accidental Discharge	1
Skateboard	15

MOTOR VEHICLE COURT CASES - 313

Driving While Intoxicated	33
Unregistered Vehicles	11
Speeding	167
Non-Inspection	14
Stop Sign	10
Operating After Suspension/Revocation	13
Following Too Close	3
Habitual Offender	2
Failure to Yield	14
Conduct After an Accident	3
Operating without Valid License	9
Misuse of Plates	1
Reckless Operation	6
Yellow Line	14
Disobeying a Police Officer	5
Improper Passing on Right	1
Unsafe Backing	1
Unsafe Tires	1
Failure to Possess Registration	1
Failure to Dim Headlights	1
Obstruction of Drivers View	1

Operating in Violation of Restricted License	1
Operating Motorcycle without Eye Protection	1

CRIMINAL COURT CASES - 133

Fugitive, 5; Bad Checks, 44; Criminal Mischief, 11; Resisting Arrest, 3; Simple Assault, 15; Shoplifting, 2; Possession of Alcohol, 14; Theft by Deception, 1; Forgery, 6; Theft by Unauthorized Taking, 3; Criminal Trespass, 5; Criminal Threatening, 2; Hindering Apprehension, 1; Possession of a Controlled Drug, 3; Prohibited Sales of Alcohol, 1; Deceptive Business Practice, 1; Indecent Exposure, 1; Public Drinking, 1; Aggravated Felonious Sexual Assault, 1; Sexual Assault, 2; Carrying without a license, 1; Disorderly Conduct, 8; Manufacturing a Controlled Drug, 2.

ACCIDENTS - 110

Under \$1,000.00	77
Over \$1,000.00	32
Totaled	1
Animal	4
Accidents with Injury	41
Accidents without Injury	68
1 Car	38
2 Car	71
3 Car	1
Fatals	1
Hit and Run	17

OTHER ACTIVITIES - 2,789

Motor Vehicles Checked	202
Motor Vehicle Warnings	711
DE Tags Issued	335
Emergency Blood Runs	6
Assist Sick or Injured	30
Assist to Motorist	227
Routine Check of Persons	44
Illegal Parking	27
Alarms Answered	146
Doors/Windows Checked	91
Parking Tickets	249
Assistance to Other Police	259
Breath Tests Given	19
Relays	81
Fires	26
Assistance to Other Agencies	309
Improper Parking	27

FIRE DEPARTMENT

The department's fire prevention programs, particularly for the students at the elementary school, continue to be successful. Nineteen ninety-one is the fourth year in a row that the number of fires has decreased. Activities and programs for both adults and children were added to the department's fire prevention program this year.

The number of active firefighters increased last year to thirty-five, only two shy of the total number authorized by the Selectmen.

Training firefighters--new and old alike--continues to be a key to the department's effectiveness in fighting fires. In 1991, several members completed the 160 hours of course work, practical demonstrations, and exams necessary to become NH Certified Firefighters. More will complete the work in 1992.

The department's aerial ladder has served the Town well for many years, but as it ages, and every time something needs repairs, the question arises as to whether a search should be initiated for a used replacement. Firefighters, anticipating the day when the truck is no longer servicable, set aside \$3,000 this year from the proceeds of the department's annual auction to go towards the purchase of its replacement. Members hope to add to this "ladder truck fund" for the next two to five years and by then, have enough funds for the down payment.

The members of the department wish to thank the members of the Police Department and Ambulance Corps for their support at fire scenes, but most especially, the citizens of Lancaster for their continued support of Fire Department activities, training needs and equipment.

FIRE CALLS- 1991

False Alarms	10
Mutual Aid	6
Vehicle Accidents	5
Vehicle Fires	5
Grass, brush	4
Chimney	3
Electrical	3
Smoke scares	3
Structures	3
Burning Food	2
Alarm system malfunc.	2
Propane leaks	2
Woodstoves	2
Disaster drill	1
Furnace malfunctions	1
Total	52

OFFICERS AND MEMBERS OF LANCASTER FIRE DEPARTMENT

Chief Samuel Evans
Deputy Chief Roger Emery, Jr.
Assistant Chief Thomas Flynn
Assistant Chief Michael Currier
Captain Randy Flynn
Lieutenant Gary Rexford
Lieutenant Donald LaPlante
Lieutenant Clarence Dingman
Clerk Michael Nadeau

Wesley Ames
Merlyn Baker
Michael Beaton
David Bennett
Thomas Blanchette
Frank Brundle
Mark Emerson
Dana Flynn
David Flynn
Dean Flynn
David Fuller
Steve Galipeau
John Handler
Daniel King
Wendy Milligan
Christopher Morris
Thomas Mosher
Dennis Patnoe
Michael Powell
Stanley Remick
Randall Rexford
Leon Rideout
Michael Whitaker
Harold White
Ronald White

PUBLIC WORKS

Construction of a new bridge on Grange Road over Otter Brook began. The bridge replacement or upgrade will continue until all town bridges are safe for all traffic. An appropriation was approved by Town Meeting to finance the Town share of the cost to replace the bridge over Black Brook on Martin Meadow Pond Road.

The street paving program included one-half section of Elm Street in the area where the sewer line construction took place a year earlier. The other half was paved by the sewer construction contractor. A section of Water Street from Elm Street to Winter Street was paved, bringing that street surface to standards.

Sidewalk improvements included a section of North Main Street and Prospect Street. Short sections of other walks were repaired to eliminate possible hazards.

A new "mobil" street sweeper was purchased to replace the 20-year-old Elgin sweeper. The unit is very efficient, does the job much faster and cleaner.

Pedestrian crosswalks were identified with pavement tape for long lasting through all seasons. A trial walk was in place earlier and proved to be durable to withstand winter-time abuse. It is planned to expand on the use of tapes, replacing all the painted crosswalks.

Streets, roads and sidewalks were maintained in a safe manner all season. Snow removal, sanding and salting was done as needed. Grading, chloriding and graveling kept the rural roads in a safe and comfortable traveling condition. The streets and sidewalks were swept free of sand and debris after winter use and after surface treatment, as well as other times, keeping the community clean.

SANITATION: The sludge removal plan was completed by land spreading the sludge removed from the waste treatment lagoon which was stored in a temporary storage pond.

The eight aerators installed in 1990 performed their function well through the winter. The town met its discharge permit requirement set by Environmental Protection Agency. Two aerators operated during the summer months which proved adequate to meet the discharge permit.

A new Ultrasonic flow meter was installed at the chlorination plant which is a sensitive and accurate meter. It was discovered that the old meter was giving false readings and, under certain conditions, no readings, resulting in inaccurate reports.

A request has been made to the Town to add sewerage to the municipal system which by itself could put the Town in violation of its discharge permit. A request has been made to E.P.A. to increase the discharge load. Engineering of the proposed project has been done by others and reviewed by the Town's engineers, more needs to be done. A decision to permit the connection is expected in the spring of 1992.

The total system operated well throughout the year with little operational problems. A good part of the system was installed in the 1890's which, because of it's age and type of lines, does present some problems.

The Grange area waste water treatment facility operated free of problems and little maintenance.

WATER DEPARTMENT: The water system operated well with little interruption of service. The distribution is old and, on occasion, repairs are required and cause a few users temporary service delays.

The water quality must meet the Federal Clean Water Act and three options are open and have been explored. The options are complete filtration, ground water source, or the waiver for avoidance filtration procedure. The decision has been made to request a waiver for avoidance and the engineers are actively pursuing that route. The more serious requirement is controls on land within the water shed.

SOLID WASTE: The Upper Grafton/Lancaster Area Solid Waste District (UGLA) continued to develop the necessary permits and design required for the Proposed Mount Eustis Landfill. Administrative assistance was again received from North Country Council. Meanwhile, the Lyndonville Landfill is scheduled to close July 1, 1992.

Lancaster continues to associate with the Androscoggin Valley Solid Waste District which disposes of its waste in the James River Corporation's, Mt. Carberry facility located in Success, NH. This is a monitored, lined landfill and is the most likely destination for Lancaster's municipal waste. James River's landfill permit requires that towns disposing of solid waste there shall institute and enforce segregation and exclude specific items from the waste stream. This is reason that the request for authority to adopt compulsory recycling is on the warrant for the 1992 Town Meeting. The other option, taking our waste to Consumat SANCO in Bethlehem, is more expensive.

Lots of changes are planned for the Lancaster's municipal waste in 1992 with the expansion of recycling efforts and the rerouting of the Town's solid waste. The recycling building began full operation in 1991. A baler was installed which now compresses and bales corrugated cardboard and aluminum beverage cans for our recycling markets. Over eighteen tons of cardboard were baled and sold, thereby avoiding landfill tipping fees and transportation costs. Costs for baling include the attendants time and baler expenses. In the long run, the more materials we can sell to our markets the better, as sales pay for the initial equipment investment.

The newspaper and steel/tin can and aluminum can markets seem to be expanding even in this low market economy. All newspaper collected now goes a local company for the production of insulation materials or to local farms for animal bedding. Aluminum, as always is a very marketable product. Plans are to add separation of glass (all colors), and plastic soda bottles (PETE #1) and milk jugs (HDPE #2) as early as May.

The entire retaining wall was replaced with a reinforced concrete wall for safety and long life. Purchase of industry standard roll off containers (required at most landfills, including Mt Carberry and SANCO) and household recycling bins are planned for the spring of 1992.

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	\$ 819,000.00
Police Station	120,100.00
Weeks Memorial Library	350,000.00
Fire Station	251,000.00
Highway Dept., Garage	206,600.00
Prospect Street, Land & Buildings	38,350.00
Parks, Commons & Playgrounds	160,000.00
Water Supply Facilities	2,000,000.00
Sewer Plant Facilities	4,000,000.00
Waste Water Treatment Facilities - Garage	400,000.00
Parking Lots	116,000.00
Town Forest	119,900.00
Community Camp	108,900.00
Recreation Lands & Buildings - Col. Town	400,000.00
Land - Island Israel River	4,750.00
Land - Ice Retention Structure	4,650.00
Martin Meadow Pond - Public Access	24,700.00
 Land acquired through Tax Collector's Deeds:	
Riverside Drive Lot (Assessed Value)	\$ 19,000.00
Causeway St. 3 Lots (Assessed Value)	1,400.00
Page Hill Lot (Assessed Value)	26,550.00
Middle Street Lot	19,900.00
Wood Lot - Page Hill Road	2,300.00
Land - Grange Road	16,750.00
Land - Grange Road	8,550.00
Land - Grange Road	3,400.00

THE STATE OF NEW HAMPSHIRE
TOWN OF LANCASTER
LANCASTER TOWN WARRANT
1992

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 10th 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 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.

ARTICLE 1: To choose all necessary Town Officers for the ensuing year.*

ARTICLE 2: To see what action the Town will take on the following amendment relative to the Lancaster Zoning Ordinance:*

Amendment #1: Amend by rezoning the westerly side of Route 3 from agricultural to commercial/industrial, in order that this area becomes zoned consistent with the easterly side of Route 3.

The area concerned extends from Stockwell Road to the northern boundary of lots 17A & B, tax map R-1, which is also the southern boundary of the existing Commercial/Industrial District and extends to a depth of 1000' from the edge of the right of way. (By Petition) (Without Recommendation of Planning Board)

ARTICLE 3: To see if the Town will vote to raise and appropriate the sum of Seventy-One Thousand Seven Hundred (\$71,700) Dollars for the purpose of acquiring a roll off container w/ compactor, small loader, collection equipment and materials and to construct a building and for this purpose authorize the Selectmen and Treasurer to borrow, by issue of serial notes or bonds of the Town in accordance with the provisions of the NH RSA Chapter 33, the Municipal Finance Act, and any amendments thereto the sum of Seventy-One Thousand Seven Hundred (\$71,700) Dollars to authorize the Selectmen to determine the time and place of payment and the rate of interest, and do whatever may be necessary and convenient in connection with the issuance thereof. (Recommended by the Budget Committee).*

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of Two Thousand (\$2,000) Dollars for support of the North Country Elderly Senior Meals. (By Petition) (Recommended by the Budget Committee)

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Eighty-Five (\$2,585) Dollars and no Cents for support of the Community Action Outreach Program. (By Petition) (Recommended by the Budget Committee)

ARTICLE 6: To see if the vote to establish a Capital Reserve Fund under the provision of N.H. RSA 35:1 for the purpose of Town Hall improvements and to designate the Board of Selectmen as agents; and for the purpose raise and appropriate and transfer to said Capital Reserve Fund the sum of Two Thousand (\$2,000) Dollars.

ARTICLE 7: To see if the Town will vote to appropriate and transfer from the Capital Reserve Fund established for the purpose of acquiring Town Highway equipment, the sum of Ninety-Three Thousand (\$93,000) Dollars, to be used to defray the cost of a loader/backhoe, a sidewalk plow/sweeper and a snowplow wing.

ARTICLE 8: To see if the Town will vote to rescind that part of Article 10 of the 1991 Town Meeting Warrant relative to naming the Colonel Town Spending Committee as Trustee of the Capital Reserve Fund established for the pupose of replacing motor vehicles and to vote to make the Colonel Town Spending Committee agents of the said Capital Reserve Fund as provided by N.H. RSA: 35:15.

ARTICLE 9: To see if the Town will vote to authorize the Board of Selectmen to convey a Right-of-way over land of the Town located off Prospect Street, Map R10 Lot 41, known as the Reservoir Road, for an access to the Robert A. and Margaret H. Snell property and to do what may be necessary and desirable to convey said Right-of-way.

ARTICLE 10: To see if the Town will vote to authorize the Selectmen and Town Treasurer to borrow a sum of money not exceeding in the aggregate, the amount of the tax commitment of the previous year (1991) in anticipation of the collection of taxes for the current municipal year from taxes collected during the current municipal year.

ARTICLE 11: To see if the Town will vote to authorize the Board of Selectmen to administer and dispose of any real estate acquired by Tax Collector's Deed at public or private sale, as the Selectmen, in their sole discretion, deem equitable and just. (RSA 80:80)

ARTICLE 12: 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 NH RSA 31:95-b.

ARTICLE 13: To see if the Town will vote to authorize the Board of Selectmen to adopt and enforce an ordinance establishing a compulsory recycling program in the Town, for the purposes of reducing the amount of material to be landfilled and producing income to help offset transportation costs and tipping fees charged for the landfill of the Town's solid waste.

ARTICLE 14: To see if the Town will vote to adopt and support the President's six national goals for education and seek to become an America 2000 community.

ARTICLE 15: To see if the Town will vote to instruct the Selectmen to seek alternatives to the bridge replacement, and attendant road construction, that may be recommended by the New Hampshire Department of Transportation, pursuant to federal and state funding requirements, for replacement of the bridge over Black Brook on Martin Meadow Pond Road, as authorized by vote of the Town in 1991, and to so advise said Department. The purpose of this article is to reduce and control the Town's investment in design and other "soft" costs that would be necessitated by the State before extraordinary costs are incurred, and to consider viable alternatives that will allow the Town to construct a bridge of less dimension than that required by federal funds, and of a design and construction appropriate to the volume of use and to the demands of the site, without federal or state obligation. It is intended, and it is a condition of this article, that such an alternative will be of less cost to the Town, with less roadway and embankment alteration, without sacrificing reasonable safety, maintenance and quality in its construction and use.

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

ARTICLE 17: To direct how money raised for the above purpose be expended.

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

*Articles 1, 2, 3 are to be voted by ballot while the polls are open.

Dated this 18th day of February, 1992.

/s/

John P. Martin

/s/

Michael W. Beattie

/s/

Larry T. Connary
Board of Selectmen
Town of Lancaster, N.H.

INVENTORY OF MUNICIPAL EQUIPMENT

HIGHWAY

1982	John Deere Motor Grader 670A
1985	John Deere Loader 544C
1989	Mobil Street Sweeper
1987	GMC Dump Truck w/ Plow
1979	John Deere Loader/Backhoe 410
1969	John Deere Loader 544
1990	International Dump Truck w/ Plow
1990	Ford L8000 Dump Truck w/ Plow
1983	GMC Dump Truck w/ Plow
1978	Bombardier Sidewalk Plow/Sander
1966	General Utility Trailer
1985	Eager Beaver Roller SRH300
1978	Steam Thawing Unit - Lookout Boiler
1978	Sicard Model 2100 Snowblower
1965	Joy Compressor
1983	Gilson Mower
1985	Swenson Materials Body Spreader
1984	Frink Materials Body Spreader
1989	Swenson Materials Body Spreader

FIRE DEPARTMENT

1989	Spartan E-One Pumper
1978	Mack-Boyer Pumper (Universal)
1976	Chevrolet - Tanker (Water)
1974	Ford Walk-In Van
1952	Jeep
1949	Seagrave Ladder Truck
1934	Maxim Pumper

POLICE DEPARTMENT

1989	Chevrolet Caprice - Cruiser
1990	Ford Crown Victoria - Cruiser

AMBULANCE CORP.

1991	Ford Van - Type II National Ambulance
1986	Ford Van - Type III Wheeled Coach

WATER & SEWER

1984	Ford Pickup w/ Plow - Sewer Dept.
1985	GMC Pickup - Water Dept.
1972	Sewer Rodder

WEEKS MEMORIAL LIBRARY

In January of 1991 the Weeks Memorial Library was privileged to receive a gift of \$5,000 from the George Bush Inaugural Fund. At Barbara Bush's request, extra inaugural money was divided among fifty libraries, two in each state chosen through a random drawing. The only criteria for receiving the gift was that the population served be less than 10,000 persons. We were able to purchase a new computer, make some building repairs, and purchase some books as well.

1991 was an extremely busy year for the library. As usually happens when money is tight, library use increases dramatically. In our case, 1991 circulation was 15% higher than in 1990 and interlibrary loans (books requested for patrons from other libraries) doubled. By accessing the New Hampshire Automated Information Service we were able to locate and provide 440 of the nearly 500 books requested through interlibrary loan.

The number of registered borrowers grew to more than 2250 individuals in 1991, an increase of 300 since this time last year. Annual per capita cost of the library to Lancaster residents is now \$14.50, a small amount when most library users borrow materials valued at many times that figure each time they visit the library. While we make every attempt to keep our budget down, book costs continue to rise at an alarming rate. All gifts of books and magazines from individuals are appreciated. Any gifts we cannot use we pass on to other libraries and individuals.

Regular preschool story hours with Mrs. Ellen Moody and how-to-use-your-library courses have been offered throughout the school year. During the summer a program for children through fourth grade was held weekly. The highlight of the summer program was a visit from Carrots the Pig who played ball and shook hands with the children.

The trustees and staff of the library appreciate the town's continued support of the library. Suggestions for book purchases and for program additions or changes are always helpful. We need everyone's input in order to provide the materials and services that can best serve our community.

AMBULANCE SERVICE

The Lancaster Ambulance Corps continues to serve the Lancaster area and surrounding towns with dedicated effort.

Along with the many hours of training and stand-by shift coverage that the attendants unselfishly give, to both maintain their certification and staff the emergency medical vehicles, the assistance and support of the people of Lancaster has been paramount in maintaining this excellent service.

The Corps wishes to acknowledge with gratitude the many donations that have been given to the service throughout the year. These gifts play an important role in helping to purchase supplies and equipment that keep the ambulances abreast of the most recent advances in emergency services.

This past year saw the retirement of two attendants with over twenty years of service each. Carolyn Huddleston and Andy Buteau have served the Town and area with conscientious dedication and will be missed by their fellow corps members, who will now take over the 3:00 A.M. emergency runs to give them an uninterrupted night's rest. Our heartfelt thanks and best wishes to with them.

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

Following is a report of this year's activities:

Summary of Ambulance Activity

Medical Emergencies	285	Non-Emergency Transfers	96
Emergency Transfers	48	Fire Coverage	29
Auto Accidents	48		

Summary of Calls by Town

Lancaster	393	Guildhall	5
Gilman/Lunenburg	45	Mutual Aid Coverage	4
Jefferson	32	Miles Pond	1
Dalton	17	Randolph	1
Concord, VT	8		

A new 1991 Ford E350 Diesel Supervan Type II, XL, T/C fitted by National Ambulance Builders Inc. was purchased for the Corps and is now in full service.

The Ambulance Corps has a long and proud history of service to Lancaster and the surrounding area and our desire is to continue with, and improve upon, our commitment to the community.

Persons serving with the Ambulance Corps in 1991 were:

Baker, Jane	Moyer, Rick
Ball, Rick	Nugent, George
Begin, Mary Beth	Powell, Mike
Blanchette, Tommy	Richardson, Rita
Blodgett, Randy	Simoneau, Richard
Buteau, Andrew	Stickney, David
Cronauer, Regis	Thomas, Randy
Hammond, Jim	Wells, Joan
Houghton, Wendy	Wells, Neal
Huddleston, Carolyn	Wells, Neal III
Ladd, Thomas	Wetherbee, Lauralee
Lambert, Alan	Whitaker, Mike
LaRocque, Dave	

CONSERVATION COMMISSION

Another active year was logged by Commissioners with some of the work plainly visible (park plantings at the bridge) and others not so obvious (wetlands inventorying).

In rank of importance, perhaps the completion of the wetlands inventory will have the most significant impact. For the first time the Town has a clear picture of very poorly drained soils all mapped with a mylar overlay available for any citizen's inspection in the town office.

The work, produced by Lobdell Associates under contract with the Commission and Town, should provide valuable assistance in planning, subdivision and zoning work within the Town. It also should provide a basis for undertaking a comprehensive wetland protection plan so these valuable natural communities are not lost, diminished or degraded.

Commissioners also conducted what have become annual tasks; springtime roadside litter pickup and a New Year's Christmas tree chipping.

The latter project reduced more than 300 trees and some wreaths to fine needled and woodfiber mulch. This is a project that could be enhanced to reduce yard and brush waste at the landfill and transfer station to valuable mulch and compost.

Thanks to the assistance of many hands and some caring donations, Israel's River bridge on Main Street looks less barren and more inviting with park benches in place and lilacs, Crimson Maples, cedar and rose hedges planted.

Another significant project underway is the development of a watershed, water quality monitoring group that will work with other agencies, schools and volunteers to test water quality at multiple sites, develop consistent data and move for improvements in areas showing deficiencies.

Commission meetings are open to the public and are held every second Thursday in the town offices starting at 7 p.m. Persons interested in joining the Commission should contact Commissioners or Selectmen as several vacancies currently exist.

PUBLIC WELFARE

The N.H. welfare laws give local government the responsibility for all direct relief programs. The communities no longer assist in financing the State administered Old Age Assistance program and the Child Welfare program is now fully financed by the State.

TOWN WELFARE: The town furnished public assistance to 38 qualifying applicants, including 43 adults and 40 children. Many recipients were single parent families, most were for a short term duration, usually until the recipient qualified for a State program or became employed.

STATE WELFARE ASSISTANCE: The N.H. Department of Human Services administers the Old Age Assistance Program, as well as the Aid to Families with Dependent Children. The O.A.A. program is financed by the State, County and Federal governments.

The Medicaid 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 physicians' 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 a person may have. Information concerning these programs may be received by contacting the N.H. Division of Human Services in Littleton, N.H., Telephone 1-800-552-8959.

FOOD STAMPS: Lancaster residents may contact the N.H. Division of Human Services, Littleton, N.H., Telephone 1-800-552-8959 for an appointment to apply for food stamps. Anyone may also telephone the office for eligibility requirements.

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

DEBT SERVICE

BOND ISSUE: The principal payment on the Sewer Bond was \$100,000.00 and interest of \$6,750.00. The State of New Hampshire paid \$58,750.00 as its share of the principal and interest.

LONG TERM NOTES: Payments of \$59,000.00 principal and \$23,439.00 in interest were made on long term notes. The reservoir bond is paid for by Water users fees.

TEMPORARY LOANS & INTEREST: Interest of \$20,374.00 was paid to borrow \$700,000.00 of short term money. Re-investment of part of the funds kept net cost to a minimum with a return of \$8,803.00. The loans were paid July 1st.

The 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 Date	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, 1992	<u>100,000.00</u>	<u>2,250.00</u>
	\$ 100,000.00	\$ 2,250.00

POLICE STATION NOTE

Amount of Original Note	6.0 percent
Principal Payable Date	\$ 90,000.00
Interest Payable Date	December 1
Payable to:	June & December
	Siwooganock Guarantee Savings Bank

<u>Maturities</u>	<u>Principal</u>	<u>Interest</u>
December 1992	9,000.00	2,700.00
December 1993	9,000.00	2,160.00
December 1994	9,000.00	1,620.00
December 1995	9,000.00	1,080.00
December 1996	<u>9,000.00</u>	<u>540.00</u>
	\$ 45,000.00	\$ 8,640.00

GARLAND ROAD BRIDGE BOND

Amount of Original Issue	6.75 percent
Interest Date of Original Issue	\$ 153,400.00
Principal Payable Date	July 15, 1989
Interest Payable Date	July 15
Payable at:	Jan. 15 & July 15
	Connecticut National Bank

<u>Maturities</u>	<u>Principal</u>	<u>Interest</u>
July 15, 1992	25,000.00	6,750.00
July 15, 1993	25,000.00	5,062.50
July 15, 1994	25,000.00	3,375.00
July 15, 1995	<u>25,000.00</u>	<u>1,687.50</u>
	\$ 100,000.00	\$ 16,875.00

WATER STORAGE RESERVOIR NOTE

Amount of Original Note	5.4 to 7.25 percent
Principal Payable Date	\$ 250,000.00
Interest Payable Dates	July 15
Payable at:	January & July
	Municipal Bond Bank

<u>Maturities</u>	<u>Principal</u>	<u>Interest</u>
July 1992	25,000.00	10,237.50
July 1993	25,000.00	8,662.50
July 1994	25,000.00	7,012.50
July 1995	25,000.00	5,312.50
July 1996	25,000.00	3,575.00
July 1997	<u>25,000.00</u>	<u>1,812.50</u>
	\$ 150,000.00	\$ 36,612.50

COLONEL TOWN RECREATION DEPT.

1991 ANNUAL REPORT by Superintendent of Recreation

Lou and I worked together every day for 32 years, but there were certain tasks tht were his and Town Report was one of them. Having put off writing this report for as long as I'm allowed, it is with a very heavy heart that I write my first Town Report.

Lou had earned himself a well deserved reputation among recreators in New England. I remember the last state soccer meeting I attended with him. I was surprised and pleased that he was almost revered by those people who understood his contribution to youth soccer in the State of New Hampshire.

Someone told me if Lou wanted approval for an idea of his, he'd keep you at a meeting as long as it took to wear you down. His was a competitive spirit unmatched. He insisted the basics of every sport be taught correctly. His gym and fields were his home and he tended them accordingly.

Lou was always a successful competitor in his every endeavor, but he knew when he was going to lose a game. That's when he would experiment with his bench. Coming off the bench was no easy job when you played for Lou Leaver. He expected just as much hustle and dedication. He was always looking for someone to come off the bench and prove they should be a starter.

Well, I have come off the bench and I hope that I can prove that I'm worthy of a starting position. For the first time in my life, I'm not playing second string. I have to be careful. I must show a lot of hustle and dedication. I am fortunate to have some super team mates. There's Jack Hayes, maintenance man supreme, and Toni Karl, my gal Friday, on the full-time squad. Part-time players include Chris Martin, whose loyalty is very much appreciated, and Tom McGee with his knowledge of both sports and maintenance. A more cooperative, helpful person than Kolin Bailey could not be found. Andrew Psyzka with his easy going, good nature and Peter Hoffman, skating rink supervisor, fill out the indoor season staff. Having a mentor like Vince Judd, elementary school physical educational teacher, has been very helpful, as well as a pleasure. Daughter, Melissa, who checks on me every day and whose love for the place where she grew up has always been known, comes home frequently to help out wherever she can.

All Col. Town programs are filled to the max. Our only problem has been scheduling with no one getting as much gym time as they would like. Support from the townspeople has been fantastic with many program volunteers and offers of help. It is not unusual for me to run into an anonymous casserole or loaf of bread. People have been wonderful to me.

On the downside, our last check from the Col. Town Investment Committee was over \$33,000.00 short of previous years for the quarter. This caused the Spending Committee to do some scrambling. No Col. Town employee received a raise. Painful cuts were made everywhere. Our goal is to try to maintain our staff and programs.

Very serious maintenance problems exist which cannot be ignored. The gym roof which has leaked for years, sprung a waterfall on Veteran's Day when I came downstairs to discover it was raining inside. The gym roof will have to be fixed early this spring. The furnace at the pool cannot be patched another time. The venerable, old grandstand keeps shifting off it's posts due to frost heaves and presents a dangerous situation. All these things must be dealt with at a time when money is hard to come by.

Like the grandstand, Lou had become a town landmark and I was looking forward, with some trepidation, to the day when he would become a local character.

Now I need to maintain what he started here and also work towards keeping the Col. Town facilities in the best shape possible.

Andrea Leaver
Superintendent of Recreation

COLONEL TOWN SPENDING COMMITTEE

Treasurer's Report - Dated December 31, 1991, Final

	<u>To Date</u>	<u>Budget</u>
Checkbook Balance 1/1/91	\$ 3,518.72	\$ 3,518.72
Savings Acct Balance 1/1/91	14,977.52	14,977.52
Supt's Acct Balance 1/1/91	414.79	414.79
Bus Fund Balance 1/1/91	<u>8,005.03</u>	<u>\$ 8,005.03</u>
Balance Fwd/ Year Start	\$26,916.06	\$26,916.06
Trust Fund Income - 4th Qtr 1990	\$65,462.92	\$65,462.92
1st/3rd Qtr 1991	75,000.00	75,000.00
Bus Fund 396.62 int/3,266.75 dep	3,663.37	-0-
Interest Income: Checkbook	267.46	200.00
Savings Acct	2,554.17	2,600.00
Supt's Acct	22.80	-0-
House Fees	7,464.00	8,400.00
Field Fees & Basketball	3,246.10	500.00
Camp Fees	1,108.00	1,000.00
Pool Season Passes/Daily Fees	12,939.11	14,000.00
Vehicle Reimbursements	25.00	-0-

Special Activities- In/Out Items

Class Fees	7,548.18	
Coca-Cola	1,252.35	
Candy/Pool Table/Juke Box/Videos	236.84	
Bambino Snackbar	2,730.60	
Elementary Basketball	631.00	
Rotary/MCD Shirts	475.00	
Misc.	171.33	

TOTAL SPECIAL ACTIVITIES	<u>13,045.30</u>	<u>10,000.00</u>
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TOTAL INCOME	\$184,798.23	\$177,162.92
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TOTAL BALANCE FWD PLUS INCOME	<u>211,714.29</u>	
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LESS TOTAL EXPENDED	\$193,668.09	
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BALANCE AS OF ABOVE DATE	\$ 18,046.20	
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Capital Reserve Fund Dep. \$3,000.00		Checkbook Bal \$(4,339.52)
Interest '91	<u>113.71</u>	Svgs Acct Bal 22,070.28
December 31, 1991 Balance \$3,113.71		Supt Acct Bal 315.44
		Bus Fund Bal <u>----0----</u>
		<u>\$18,046.20</u>

TREASURER'S REPORT - EXPENDITURES	1991 <u>TO DATE</u>	1991 <u>BUDGET</u>
<u>FIXED CHARGES/WAGES:</u>		
Wages & Salaries - gross	\$88,498.84	\$81,915.00
Insurances - Workers Comp.	3,104.00	6,300.00
Fine Arts Floater	249.00	900.00
Unemployment	782.63	600.00
Employee Life	184.32	210.00
Treasurer's bond	100.00	100.00
Multi-Peril/vehicle	3,006.50	3,007.00
Accrued Income Tax Withheld	-0-	-0-
Social Security	6,953.98	6,200.00
Blue Cross/Blue Shield	8,284.60	6,300.00
Retirement - NH State Program	1,390.78	4,000.00
Fuel Oil - House	3,897.90	6,000.00
Electric - House	3,588.67	4,000.00
Telephone - House	480.47	1,000.00
	<u> </u>	<u> </u>
TOTAL WAGES/FIXED CHARGES	\$120,521.69	\$120,532.00

HOUSE OPERATIONAL COSTS:

Office Supplies	657.41	800.00
Maintenance Supplies	2,618.99	2,300.00
Repairs & Maintenance Expenses (furnace repair -\$1,202)	3,932.41	2,500.00
Recreation Supplies/Expenses	2,645.05	2,800.00
Recreation Conferences/Meetings	524.75	900.00
Miscellaneous - Treasurer's pay	800.00	800.00
Water & Sewer	210.00	210.00
Dues/Memberships	-0-	250.00
Cable	152.20	200.00
Col. Town Lot	138.00	150.00
Numerous items (misc)	450.13	100.00
Appropriations - Juvenile Library	2,500.00	2,500.00
Girl Scouts	350.00	350.00
Junior Hockey Equip.	200.00	200.00
School Awards/Party	460.00	200.00
Col. Town Players	600.00	-0-
	<u> </u>	<u> </u>
TOTAL HOUSE OPERATIONAL	\$ 16,238.94	\$14,360.00

FIELD/VEHICLES/POOL/RINK/CAMP:

Col. Town Community Field	\$ 2,081.54	\$ 1,200.00
Vehicles - Repairs/Service	195.91	1,200.00
Gasoline	767.06	1,500.00
Col. Town Skating Rink		
Supplies	246.79	500.00
Fuel	674.05	800.00
Electric	436.24	450.00
Repairs	159.59	-0-
Advertisement	-0-	-0-
Col. Town Pool		
Supplies/Chemicals	5,289.85	3,500.00
Repairs & Maintenance	1,106.66	1,500.00
Electricity	2,192.29	1,500.00
Telephone	297.86	350.00
Fuel Oil	1,798.23	800.00
Col. Town Camp		
Repairs/Supplies	1,282.64	1,500.00
Electric	359.72	300.00
Telephone	<u>191.84</u>	<u>150.00</u>
TOTAL FIELD/VEH/POOL/RINK/CAMP	\$ 17,080.27	\$15,530.00
SPECIAL ACTIVITIES - Misc.		
Instructor fees	\$ 2,427.00	
Coca Cola	828.45	
Bambino Snackbar	2,400.00	
Class supplies	4,722.66	
Supt. Acct.	2,122.15	
Uniforms	<u>400.00</u>	
TOTAL SPECIAL ACTIVITIES	\$ 12,900.26	\$10,000.00

CAPITAL EXPENDITURES	\$ 26,926.93	\$43,656.98
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TOTAL EXPENDITURES	\$193,668.09	\$204,078.98
Capital Reserve Fund	\$3,000	
Camp Main Grill	600	
House Windows	3,395	
Sidewalk/Steps	5,244	
Playground	13,337	
Diving Board	1,351	

COL. F. L. TOWN TRUST FUND
Year Ended December 31, 1991

Investment, December 31, 1990		\$ 1,653,482.24
Income from Investments - 1991		123,307.82
Cash Income on Hand - 1/1/91		2,939.15
Gain on Sale of Securities		<u>10,745.17</u>
		<u>\$ 1,790,474.38</u>

Payments to F. L. Town Spending Committee	\$	109,981.35
Expenses of Administration*		16,178.05
Cash Income in Transit		87.57
Investments, December 31, 1991		<u>\$ 1,664,227.41</u>
		<u>\$ 1,790,474.38</u>

* Expenses of Administration:		
Fiduciary Bond	\$	150.00
Safe Deposit Box		55.00
Accounting Fee		750.00
Probate Court Fees		48.00
Management Fees		<u>15,175.05</u>
		<u>\$16,178.05</u>

Original Trust	\$	335,022.50
Profits		1,622,989.27
Losses		<u>(293,784.36)</u>
TRUST - DECEMBER 31, 1991		\$ 1,664,227.41

REPORT OF THE TRUST FUNDS OF THE TOWN OF LANCASTER ON DECEMBER 31, 1990

DATE OF CREATION	NAME OF TRUST FUND List first those trusts invested in a common trust fund	PURPOSE OF TRUST FUND	HOW INVESTED		Balance Beginning Year	New Funds Created
			Whether bank, deposits, Stocks, bonds, etc. If Common trust - So State	%		
1914	Lyman Blandin Fund	Benefit of Needy	Common	12.43	54,429.49	0.00
1880	Cemetery Trust	Care of Cemetery	Common	36.86	161,397.84	0.00
1926	H.Wilder Cross Dennison Trust	Care of Cross Park	Common	1.36	5,968.29	0.00
1932	Jas. L. Dow - Tree Fund	Beautify Parks and Streets	Common	1.27	5,560.39	0.00
1910	Historical Trust	Compile History of Town	Common	.22	961.94	0.00
1915	Chapin C. Brooks School District	Benefit of Lanc. School	Common	1.20	5,249.55	0.00
1920	Emmon S. Smith Trust	Benefit of Needy	Common	11.14	48,791.68	0.00
1918	Geo. M. Stevens Trust	Benefit of Cemetery	Common	<u>35.52</u>	<u>155,523.36</u>	<u>0.00</u>
		TOTAL COMMON TRUST FUNDS		<u>100.00</u>	<u>437,882.54</u>	<u>0.00</u>
1880	Cemetery Trust	Beautify Cemetery	Savings #180146		28,984.69	1,250.00
1880	Cemetery Trust	Beautify Cemetery	Savings/CD #730409		25,000.00	0.00
1926	Dennison Trust	Care of Cross Park	Savings #180148		925.35	0.00
1932	Jas. L. Dow Trust	Beautify Parks and Streets	Savings #23010		353.06	0.00
1910	Historical Trust	Compile History of Town	Savings #5893		23.48	0.00
1910	Library Trust	Benefit of Weeks Library	Savings #5894		1,853.37	0.00
1920	Smith Trust	Benefit of Needy	Savings #8988		1,074.18	0.00
1910	Library Trust	Benefit of Weeks Library	2217.90 Amer Cap High Yield		20,315.93	0.00
1915	School Trust	Benefit of School	Savings #16334		573.19	0.00
1918	Stevens Trust	Beautify Cemetery	Savings #9591		501.17	0.00
1935	Monahan Trust	Bene. Pub.Nursing	Savings #26442		1,105.20	0.00
1914	Lyman Blandin	Benefit of Needy	Savings #27459		345.81	0.00

PRINCIPAL Gains or (Losses) on Sale of Securities	Capital Gain Dividends	Balance End Year	Balance Beginning Year	INCOME		Expended During Year	Balance End Year
				INCOME DURING YEAR			
				Percent	Amount		
(11,927.83)	0.00	42,501.66	3,285.38	12.43	3,219.27	3,875.14	2,629.51
(35,370.87)	0.00	126,026.97	9,742.49	36.86	9,546.44	11,491.35	7,797.58
(1,305.06)	0.00	4,663.23	1,467.56	1.36	352.23	423.99	1,395.80
(1,218.69)	0.00	4,341.70	2,691.67	1.27	328.92	395.93	2,624.66
(211.11)	0.00	750.83	58.16	.22	56.98	68.59	46.55
(1,151.52)	0.00	4,098.03	317.17	1.20	310.79	374.11	253.85
(10,689.96)	0.00	38,101.72	2,944.42	11.14	2,885.17	3,472.97	2,356.62
<u>(34,085.01)</u>	<u>0.00</u>	<u>121,438.35</u>	<u>9,388.32</u>	<u>35.52</u>	<u>9,199.38</u>	<u>11,073.59</u>	<u>7,514.11</u>
<u>(95,960.05)</u>	<u>0.00</u>	<u>341,922.49</u>	<u>29,895.17</u>	<u>100.00</u>	<u>25,899.18</u>	<u>31,175.67</u>	<u>24,618.68</u>
0.00	0.00	30,234.69	(138.94)		1,827.44	4,268.15	(2,579.65)
0.00	0.00	25,000.00	4,407.09		2,743.06	0.00	7,150.15
0.00	0.00	925.35	3,658.96		289.57	0.00	3,948.53
0.00	0.00	353.06	1,600.56		112.02	0.00	1,712.58
0.00	0.00	23.48	1.42		1.40	1.42	1.40
0.00	0.00	1,853.37	112.09		109.37	112.09	109.37
0.00	0.00	1,074.18	70.39		63.19	70.39	63.19
0.00	0.00	20,315.93	0.00		1,201.57	1,201.57	0.00
0.00	0.00	573.19	34.27		33.80	34.27	33.80
0.00	0.00	501.17	29.96		29.57	29.96	29.57
0.00	0.00	1,105.20	961.74		118.51	0.00	1,080.25
0.00	0.00	345.81	(333.25)		.71	0.00	(332.54)

REPORT OF THE TRUST FUNDS OF THE TOWN OF LANCASTER ON DECEMBER 31, 1990

DATE OF CREATION	NAME OF TRUST FUND List first those trusts invested in a common trust fund	PURPOSE OF TRUST FUND	HOW INVESTED	Balance Beginning Year	New Funds Created
			Whether bank, deposits, Stocks, bonds, etc. If Common trust - So State		
1914	Lyman Blandin Fund	Benefit of Needy	Cert. of Deposit	15,000.00	0.00
1960	WMRS Capital Reserve - Bus	Purchase School Bus	CD #720221	3,722.44	0.00
1975	Town of Lancaster Capital Reserve - Fire	Purchase Fire Equipment	Savings #180012	0.00	10,000.00
1980	Town of Lancaster Capital Reserve - Water	Purchase Water Dept. Equipment	Savings #180008	88,871.48	22,000.00
1980	Town of Lancaster Capital Reserve - Sanitation	Purchase Sanita- tion Equipment	Savings #180009	67,000.00	12,500.00
1980	Town of Lancaster Capital Reserve - Highway	Purchase Highway Equipment	Savings #180147	172,666.67	51,000.00
1982	Town of Lancaster Capital Reserve - Ambulance	Purchase Ambulance	Savings #180013	17,715.00	4,000.00
1978	Capital Reserve - Lancaster Town Garage	Purchase Town Garage Equipment	Savings #180014	0.00	0.00
1982	Capital Reserve - WMRS School Septic System	Improve School Septic System	Savings #180010	0.00	0.00
1984	WMRS - Scholarship Fund	Scholarship Fund	Cert. of Deposit/ Savings	11,715.00	1,560.00
1985	WMRS - Capital Reserve	Purchase Copier	Savings #180206	0.00	0.00
1986	WMRS - Capital Reserve	Purchase Computer	Savings #180281	10,000.00	0.00
1987	Town of Lancaster Capital Reserve-Landfill Closeout	Landfill Closeout	Savings #180358	15,000.00	5,000.00
1987	Town of Lancaster Capital Reserve-Indust. Devel.	Industrial Devel.	Savings #180357	33,559.66	5,200.00
1987	WMRS - Capital Reserve Forestry	Forestry	Savings #180355	<u>37,233.04</u>	<u>0.00</u>
TOTALS				<u>991,421.26</u>	<u>112,510.00</u>

PRINCIPAL			INCOME			
Gains or (Losses) on Sale of Securities	Capital Gain Dividends	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year
0.00	0.00	15,000.00	2,656.98	1,546.49	0.00	4,203.47
0.00	0.00	3,722.44	4,482.72	565.88	0.00	5,048.60
0.00	0.00	10,000.00	9,001.50	1,448.47	0.00	10,449.97
0.00	0.00	110,871.48	83,387.02	11,309.42	0.00	94,696.44
0.00	0.00	79,500.00	16,698.70	5,447.98	0.00	22,146.68
0.00	0.00	223,666.67	56,325.24	15,022.05	0.00	71,347.29
0.00	0.00	21,715.00	7,814.10	1,665.91	0.00	9,480.01
0.00	0.00	0.00	43.17	2.36	0.00	45.53
0.00	0.00	0.00	205.15	11.21	0.00	216.36
0.00	0.00	13,275.00	19,912.38	3,211.07	1,980.00	21,143.45
0.00	0.00	0.00	31.03	1.69	0.00	32.72
0.00	0.00	10,000.00	2,708.07	837.00	0.00	3,545.07
0.00	0.00	20,000.00	1,233.95	1,043.31	0.00	2,277.26
0.00	0.00	38,759.66	4,252.77	2,456.80	0.00	6,709.57
<u>0.00</u>	<u>0.00</u>	<u>37,233.04</u>	<u>2,988.80</u>	<u>2,647.53</u>	<u>0.00</u>	<u>5,636.33</u>
<u>(95,960.05)</u>	<u>0.00</u>	<u>1,007,971.21</u>	<u>252,041.04</u>	<u>79,646.56</u>	<u>38,873.52</u>	<u>292,814.08</u>

REPORT OF THE TRUST FUNDS OF THE TOWN OF LANCASTER ON DECEMBER 31, 1990

DATE OF CREATION	NAME OF TRUST FUND List first those trusts invested in a common trust fund	PURPOSE OF TRUST FUND	HOW INVESTED	Balance Beginning Year	New Funds Created
			Whether bank, deposits, Stocks, bonds, etc. If Common trust - So State		
1984	Sally Falkenham	Scholarship	Savings/C of D	11,715.00	1,560.00
1983	William McGee	Scholarship	Savings	0.00	0.00
1983	Michael Hilliard	Scholarship	Savings	0.00	0.00
1983	Stephen Gage	Scholarship	Savings	0.00	0.00
1983	Richard Miller	Scholarship	Savings	0.00	0.00
1983	Joseph Joseph	Scholarship	Savings	0.00	0.00
1983	Ken Jordan	Scholarship	Savings	0.00	0.00
1983	Jorge deVillafane	Scholarship	Savings	0.00	0.00
1983	Gary Smith	Scholarship	Savings	0.00	0.00
1983	JoAnne Gleason	Scholarship	Savings	0.00	0.00
1983	Patrick McIntyre	Scholarship	Savings	0.00	0.00
1983	Arthur Paradice	Scholarship	Savings	0.00	0.00
1986	Clara Emery	Scholarship	Savings	0.00	0.00
1986	Owenn McGinley	Scholarship	Savings	0.00	0.00
1987	C. Robert Canton	Scholarship	Savings	0.00	0.00
		TOTAL SCHOLARSHIP FUNDS		<u>11,715.00</u>	<u>1,560.00</u>

NOTE - Interest has been allocated on average balance of funds.

PRINCIPAL		INCOME				
Gains or (Losses) on Sale of Securities	Capital Gain Dividends	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year
0.00	0.00	13,275.00	996.64	1,039.88	600.00	1,436.52
0.00	0.00	0.00	1,510.88	123.59	200.00	1,434.47
0.00	0.00	0.00	275.48	22.53	0.00	298.01
0.00	0.00	0.00	4,590.63	375.52	300.00	4,666.15
0.00	0.00	0.00	105.50	8.63	0.00	114.13
0.00	0.00	0.00	561.45	45.92	80.00	527.37
0.00	0.00	0.00	262.29	21.45	0.00	283.74
0.00	0.00	0.00	28.88	2.36	0.00	31.24
0.00	0.00	0.00	968.96	(A) 485.00 79.26	300.00	1,233.22
0.00	0.00	0.00	1,634.56	133.71	0.00	1,768.27
0.00	0.00	0.00	589.26	48.20	0.00	637.46
0.00	0.00	0.00	4,408.12	360.59	0.00	4,768.71
0.00	0.00	0.00	131.79	10.78	0.00	142.57
0.00	0.00	0.00	1,461.83	(A) 25.00 119.58 (A) 113.89	100.00	1,506.41
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,386.11</u>	<u>195.18</u>	<u>400.00</u>	<u>2,295.18</u>
<u>0.00</u>	<u>0.00</u>	<u>13,275.00</u>	<u>19,912.38</u>	<u>(A) 623.89</u> <u>2,587.18</u>	<u>1,980.00</u>	<u>21,143.45</u>

(A) - 1990 Additions.

REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF LANCASTER ON DECEMBER 31, 1990

HOW INVESTED

NO. OF SHARES OR OTHER UNITS	DESCRIPTION OF INVESTMENT (Names of Banks, Stocks, Bonds, etc.)	Balance Beginning Year	ADDITIONS	
			Purchases	Capital Gains
3,000 Shares	Certificate of Deposit - Lanc. Nat. Bank	3,000.00	0.00	0.00
300 Shares	Fleet Northstar Financial Group	9,061.84	0.00	0.00
300 Shares	American Express Corp.	11,265.28	0.00	0.00
500 Shares	Deluxe Check Printers	18,057.67	0.00	0.00
1,000 Shares	Tultex Corp.	15,188.67	0.00	0.00
450 Shares	Ames Department Stores	13,308.23	0.00	0.00
100 Shares	American Tel. & Tel.	16,428.43	0.00	0.00
99 Shares	Oppenheimer US Government Trust	1,030.75	0.00	0.00
2,450 Shares	Oppenheimer High Yield Fund	40,008.50	0.00	0.00
3,373 Shares	Colonial Government Securities	39,086.14	0.00	0.00
33,159.809 Shares	National Securities Bond Fund	111,576.39	0.00	0.00
	Lancaster National Bank - Checking	0.00	0.00	0.00
	Lancaster National Bank - Savings	5,524.96	0.00	0.00
300 Shares	Chemical N.Y. Corp.	13,886.62	0.00	0.00
250 Shares	Textron, Inc.	7,795.14	0.00	0.00
250 Shares	Pitney Bowes, Inc.	21,398.66	0.00	0.00
1,500 Shares	Amoskeag Bank Shares	15,363.12	0.00	0.00
784.28 Shares	American Cap High Yield Invts.	7,184.07	0.00	0.00
300 Shares	Coca-Cola Co.	13,278.75	0.00	0.00
1,060 Shares	Energy North.	14,750.00	0.00	0.00
200 Shares	Amoco Corp	16,286.46	0.00	0.00
300 Shares	Borden Inc.	17,567.19	0.00	0.00
150 Shares	General Electric Co.	13,774.21	0.00	0.00
100 Shares	Merck & Co. Inc.	13,061.46	0.00	0.00
50 Shares	Royal Dutch Petro	0.00	3,818.25	0.00
50 Shares	Proctor & Gamble	0.00	4,455.00	0.00
100 Shares	Anheuser Bush	0.00	4,431.00	0.00
50 Shares	Minnesota Mining	0.00	4,467.50	0.00
150 Shares	Arkla, Inc.	0.00	3,540.00	0.00
100 Shares	Allegheny Power	0.00	3,835.00	0.00
100 Shares	Wal-Mart	0.00	3,385.00	0.00
100 Shares	Waste Management	0.00	4,330.52	0.00
100 Shares	Bell Atlantic	0.00	4,597.50	0.00
100 Shares	Consolidated Nat'l Gas	0.00	4,260.00	0.00
100 Shares	Boeing Co.	0.00	4,508.20	0.00
150 Shares	McDonald's	0.00	3,923.38	0.00
200 Shares	Potomac Electric	0.00	4,039.23	0.00
50 Shares	Automatic Data Processing	0.00	2,580.57	0.00
150 Shares	Teco Energy	0.00	4,679.72	0.00
100 Shares	Phillip Morris	0.00	4,845.70	0.00
100 Shares	Melville Corp.	0.00	3,602.84	0.00
200 Shares	General Cinema Corp.	0.00	3,812.33	0.00

PRINCIPAL

INCOME

Proceeds From Sales	Gains or (Losses) From Sales	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year
0.00	0.00	3,000.00	0.00	242.41	242.41	0.00
0.00	0.00	9,061.84	0.00	420.00	420.00	0.00
(9,022.02)	(2,243.26)	0.00	0.00	138.00	138.00	0.00
(15,198.02)	(2,859.65)	0.00	0.00	405.00	405.00	0.00
(6,891.71)	(8,296.96)	0.00	0.00	360.00	360.00	0.00
0.00	0.00	13,308.23	0.00	22.50	22.50	0.00
(18,574.38)	4,884.02	2,738.07	0.00	609.00	609.00	0.00
(1.85)	(.24)	1,028.66	0.00	80.03	80.03	0.00
(29,988.00)	(10,020.50)	0.00	0.00	3,920.00	3,920.00	0.00
0.00	0.00	39,086.14	0.00	3,470.84	3,470.84	0.00
(47,086.93)	(64,489.46)	0.00	0.00	6,984.47	6,984.47	0.00
0.00	0.00	0.00	1,016.30	712.61	0.00	1,728.91
0.00	0.00	5,524.96	28,878.87	1,561.42	7,550.52	22,889.77
(7,544.75)	(6,341.87)	0.00	0.00	612.00	612.00	0.00
0.00	0.00	7,795.14	0.00	250.00	250.00	0.00
(18,074.39)	(3,324.27)	0.00	0.00	750.00	750.00	0.00
(3,750.00)	(11,613.12)	0.00	0.00	0.00	0.00	0.00
(3,984.14)	(3,199.93)	0.00	0.00	0.00	0.00	0.00
(15,753.37)	2,474.62	0.00	0.00	1,409.22	1,409.22	0.00
(15.54)	3.03	14,737.49	0.00	300.00	300.00	0.00
(10,125.66)	(6,160.80)	0.00	0.00	1,055.10	1,055.10	0.00
(8,552.16)	(9,015.03)	0.00	0.00	459.00	459.00	0.00
(10,653.40)	3,766.30	6,887.11	0.00	541.50	541.50	0.00
(7,641.54)	1,201.33	6,530.73	0.00	493.50	493.50	0.00
(3,863.51)	(45.26)	0.00	0.00	382.00	382.00	0.00
0.00	0.00	4,455.00	0.00	79.33	79.33	0.00
0.00	0.00	4,431.00	0.00	47.50	47.50	0.00
0.00	0.00	4,467.50	0.00	50.50	50.50	0.00
0.00	0.00	3,540.00	0.00	73.00	73.00	0.00
0.00	0.00	3,835.00	0.00	81.00	81.00	0.00
0.00	0.00	3,385.00	0.00	158.00	158.00	0.00
0.00	0.00	4,330.52	0.00	3.50	3.50	0.00
0.00	0.00	4,597.50	0.00	9.00	9.00	0.00
0.00	0.00	4,260.00	0.00	59.00	59.00	0.00
0.00	0.00	4,508.20	0.00	46.00	46.00	0.00
0.00	0.00	3,923.38	0.00	25.00	25.00	0.00
0.00	0.00	4,039.23	0.00	12.75	12.75	0.00
0.00	0.00	2,580.57	0.00	76.00	76.00	0.00
0.00	0.00	4,679.72	0.00	0.00	0.00	0.00
0.00	0.00	4,845.70	0.00	0.00	0.00	0.00
0.00	0.00	3,602.84	0.00	0.00	0.00	0.00
0.00	0.00	3,812.33	0.00	0.00	0.00	0.00

REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF LANCASTER

ON DECEMBER 31, 1990

NON INVESTED

NO. OF SHARES OR OTHER UNITS	DESCRIPTION OF INVESTMENT (Names of Banks, Stocks, Bonds, etc.)	Balance Beginning Year	ADDITIONS	
			Purchases	Capital Gains
25,000 Units	Federal Home Loan Banks	0.00	24,781.25	0.00
25,000 Units	Federal Home Loan Banks	0.00	25,328.12	0.00
25,000 Units	General Electric Credit Corp.	0.00	25,000.00	0.00
25,000 Units	US Treasury Note	0.00	24,906.50	0.00
100 Shares	American Home Products	0.00	5,231.51	0.00
100 Shares	Monsanto Co.	0.00	4,762.10	0.00
100 Shares	United Technologies Corp.	0.00	4,799.86	0.00
20,000 Units	US Treasury Note	0.00	20,047.60	0.00
300 Shares	Borden Inc. **	0.00	0.00	0.00
50 Shares	Amoco Corp. **	0.00	0.00	0.00
	First NH Investment Services - Principal Cash	0.00	5,006.80	0.00
	First NH Investment Services - Money Market	<u>0.00</u>	<u>10,916.82</u>	<u>0.00</u>
	TOTALS	<u>417,882.54</u>	<u>223,892.37</u>	<u>0.00</u>

** Increase Adjustment

PRINCIPAL			INCOME			
Proceeds From Sales	Gains or (Losses) From Sales	Balance End Year	Balance Beginning Year	Income During Year	Expanded During Year	Balance End Year
0.00	0.00	24,781.25	0.00	0.00	0.00	0.00
0.00	0.00	25,328.12	0.00	0.00	0.00	0.00
0.00	0.00	25,000.00	0.00	0.00	0.00	0.00
0.00	0.00	24,906.50	0.00	0.00	0.00	0.00
0.00	0.00	5,231.51	0.00	0.00	0.00	0.00
0.00	0.00	4,762.10	0.00	0.00	0.00	0.00
0.00	0.00	4,799.86	0.00	0.00	0.00	0.00
0.00	0.00	20,047.60	0.00	0.00	0.00	0.00
0.00	9,450.00	9,450.00	0.00	0.00	0.00	0.00
(7,171.00)	9,871.00	2,700.00	0.00	0.00	0.00	0.00
0.00	0.00	5,006.80	0.00	0.00	0.00	0.00
0.00	0.00	<u>10,916.89</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>(223,892.37)</u>	<u>(95,960.05)</u>	<u>341,922.49</u>	<u>29,895.17</u>	<u>25,899.18</u>	<u>31,175.67</u>	<u>24,618.68</u>

COL. F. L. TOWN TRUST
PRINCIPAL SCHEDULE
For the Year Ended 12/31/91

Name of Security	1991 Date of Purchase	Par or Shares	Inventory Dec. 31, '90	Inventory Dec. 31, '91	Market Value	1990 Income	Gains [Losses]
Alabama Power Company	7 3/4	2002	50,000.00	50,000.00	49,335.00	3,875.00	
Columbia Gas System	7 1/2	1997	50,000.00	50,000.00	41,000.00	1,875.00	
Consolidated Edison	9 3/8	2000	15,000.00	15,000.00	15,480.00	1,406.28	
Ohio Edison Company	9 1/4	2000	20,000.00	20,000.00	21,366.00	1,850.00	
U. S. Treasury Bonds	10 1/2	1995	49,000.00	49,000.00	57,281.25	5,250.00	
U. S. Treasury Bonds	8	2001	50,621.18	50,621.18	53,078.00	4,000.00	
U. S. Treasury Notes	14 1/2	1991	50,000.00	50,000.00	0.00	3,625.00	0.00
U. S. Treasury Notes	6 5/8	1992	50,600.38	50,600.38	50,125.00	3,312.50	
U. S. Treasury Notes	11 7/8	1993	49,984.38	49,984.38	55,609.00	5,937.50	
U. S. Treasury Notes	8	1994	49,227.17	49,227.17	53,484.00	4,000.00	
U. S. Treasury Notes	8 5/8	1997	50,482.91	50,482.91	55,578.00	4,312.50	
U. S. Treasury Notes	8	1999	0.00	50,927.40	54,156.25	2,000.00	
Aetna Life & Casualty	01/30/85	1,500	58,252.90	0.00	0.00	1,035.00	4,641.87
American Brands, Inc.	03/28/91	2,000	0.00	92,912.50	90,000.00	2,415.00	
American Stores Co.	12/28/90	1,800	97,675.00	0.00	0.00	0.00	7,596.46
American Tel & Tel	11/30/79	1,000	15,453.70	15,453.70	39,125.00	1,320.00	
Bellsouth Corporation	02/21/84	750	13,216.87	13,216.87	38,812.50	2,055.00	
Cincinnati Gas & Electric	01/25/82	1,075	25,511.68	25,511.68	43,134.38	2,666.00	
DQE, Inc.	03/10/61	600	17,776.88	17,776.88	18,375.00	864.00	
Dreyfus Corp.	05/28/86	400	59,693.56	0.00	0.00	286.00	(1,493.16)
Exxon Corporation	10/28/75	4,000	45,279.65	45,279.65	243,500.00	10,720.00	
FPL Group	12/21/70	800	14,382.28	14,382.28	29,600.00	1,912.00	
Freeport McMoran Oil & Gas	09/30/83	1,077	1.00	1.00	5,115.75	729.00	
General Electric	04/04/91	1,400	0.00	101,350.00	107,100.00	1,428.00	
General Motors Corporation	01/30/87	1,500	119,865.28	119,865.28	86,625.00	4,800.00	
International Business Mach Corp	08/09/84	800	72,808.73	95,758.73	71,200.00	4,600.00	
Iowa Resources, Inc.	07/23/69	2,000	27,357.50	27,357.50	49,400.00	3,630.00	
Ohio Edison Company	09/20/60	1,700	39,921.11	39,921.11	34,850.00	3,853.20	
Pacific Telesis Group	02/21/84	2,000	28,280.27	28,280.27	89,250.00	2,550.00	
Philadelphia Electric Company	12/21/70	600	13,010.28	13,010.28	15,525.00	4,220.00	
So. N. E. Telecommunications Group	07/08/65	1,748	23,533.34	23,533.34	55,280.50	735.00	
USF & G Corp			0.00	0.00	0.00	500.00	
Union Electric Company	09/20/61	2,500	47,152.37	47,152.37	96,562.50	3,076.48	
Waban Inc.	06/19/89	1,000	15,450.96	15,450.96	17,750.00	5,450.00	
Xerox Corporation	11/07/91	1,500	0.00	95,562.50	102,750.00	0.00	
Sinoganonck Guaranty Savings Bank - Interest							
Advest, Inc. - Options							
Advest, Inc. - Income							
Total			433,942.86	346,607.09	346,607.09	128,107.82	10,745.17

TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended December 31, 1991 - (June 30, 1992)

Town of : Lancaster

DR.

Levies of.....		
	1991	1990	Prior
Uncollected Taxes-Beginning of Fiscal Year: (1)			
Property Taxes:	\$651,870.15		116,287.77
Resident Taxes:	4,850.00		640.00
Yield Taxes:	518.51		1,126.61
Land Use Change Tax			2,880.00
Taxes Committed to Collector:			
Property Taxes:	\$3,271,278.52		
Resident Taxes:	21,650.00		
National Bank Stock:	2,071.95		
Land Use Change Tax:	3,123.00		
Yield Taxes:	8,500.40	2,963.84	
Jeopardy Assess.	60.39		
Added Taxes:			
Property Taxes	2,005.98	122.63	1,328.23
Resident Taxes	1,330.00	80.00	
Yield Taxes	1,379.34		
Land Use Change Tax	650.00		
Overpayments: (2)			
a/c Property Taxes	2,495.84		
a/c Resident Taxes	21.00		
Interest Collected on			
Delinquent Taxes	4,998.34	46,038.67	33,939.86
Yield Taxes		94.33	
Penalties Collected on			
Resident Taxes	63.00	283.00	14.00
Adjustments			
Total Debits	\$3,319,627.76	\$706,821.13	\$156,216.47

TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended December 31, 1991 - (June 30, 1992)

Town of: Lancaster

CR.

.....Levies of.....

1991

1990

Prior

Remitted to Treasurer During
of Fiscal Year:

Property Taxes	\$2,782,751.05	\$650,802.02	\$110,240.72
Resident Taxes	16,750.00	2,920.00	150.00
Land Use Change Tax	3,773.00		100.36
Yield Taxes	9,338.99	3,482.35	1,126.61
National Bank Stock	2,071.95		
Interest on Taxes	4,998.34	46,038.67	33,939.86
Penalties on Resident Tax	64.00	283.00	14.00
Yield Interest		94.33	

Abatements Allowed:

Property Taxes	3,174.99	424.38	5,011.33
Resident Taxes	1,370.00	1,430.00	410.00

Uncollected Taxes End of
Fiscal Year:

Property Taxes	489,896.70	766.38	2,363.95
Resident Taxes	4,880.00	580.00	80.00
Yield Taxes	540.75		
Land Use Change Tax			2,779.64

Adjustments

17.99

Total Credits	\$3,319,627.76	\$706,821.13	\$156,216.47
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TAX COLLECTOR'S REPORT
Summary of Water & Sewer Accounts
Fiscal Year Ended December 31, 1991 - (June 30, 1992)

Town of Lancaster:

DR.

	Water	Sewer
DEBITS BALANCE:	\$ 23,968.32	\$ 18,987.04
METERED:	9,719.70	6,697.49
Taxes Committed		
1st Half	71,599.50	51,701.00
2nd Half	71,616.99	51,613.50
1st Qtr.	5,629.77	3,907.71
2nd Qtr.	5,238.62	3,654.00
3rd Qtr.	6,599.67	4,562.70
4th Qtr.	5,877.68	4,041.54
Jobs	120.00	1,782.74
Added Names	2,176.80	1,753.51
Interest Collected	495.50	30.00
Overpayments	165.58	185.48
TOTAL DEBITS:	\$203,208.13	\$148,916.71

CR.

Remitted to Treasurer During
Fiscal Year:

Water/Sewer	\$164,216.73	\$119,383.08
Jobs	112.00	1,782.74
Interest Collected	495.50	30.00
Abatements Allowed	2,483.31	1,596.12
Uncollected	35,893.02	26,092.79
Adjustment	7.57	31.98
TOTAL CREDITS	\$203,208.13	\$148,916.71

TAX COLLECTOR'S REPORT
Summary of Tax Sales/Tax Lien Accounts
Fiscal Year Ended December 31, 1991 - (June 30, 1992)

Town of: Lancaster

DR.

...Tax Sale/Lien on Accounts of Levies of ...

	1990	1989	Prior
Balance of Unredeemed Taxes of Fiscal Year:		\$222,957.19	\$3,372.36
Taxes Sold/Executed To Town			
During Fiscal Year:	\$406,379.08		
1988	74,003.58		
1987	11,593.17		
Subsequent Taxes Paid:	78.56		
Interest Collected After Sale/Lien Execution:	<u>\$ 10,416.11</u>	<u>\$ 22,508.08</u>	<u>\$ 944.61</u>
 Total Debits:	 \$502,470.50	 \$245,465.27	 \$4,316.97

CR.

Remittance to Treasurer During Fiscal Year:	\$263,811.54	\$147,312.87	\$1,351.64
Interest and Cost after Sale:	\$ 10,416.11	\$ 22,508.08	\$ 944.61
Abatements During Year:	\$ 1,628.95	\$ 1,776.99	
Unredeemed Taxes End of Year	\$226,613.90	\$ 72,477.70	\$2,020.72
Adjustments:	<u> </u>	<u>\$ 1,389.63</u>	<u> </u>
Total Credits:	\$502,470.50	\$245,465.27	\$4,316.97



TOWN OF LANCASTER
P.O. Box 151
Lancaster, N.H. 03584

TELEPHONE 788-4830

Main Street near Old Cemetery
Corner Main and Railroad Streets

- 22
- 23
- 24
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- 7-7 6:45 AM

FROM:

TOWN OF LANCASTER
P.O. Box 151
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RETURN POSTAGE GUARANTEED

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Red Cross - CD Emergency First Aid
NATIONAL GUARD
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