



MARTIN MEADOW POND CEMETERY

PHOTO - TOM CORRIDAN PHOTOGRAPHY

ANNUAL REPORT
of the Town of
LANCASTER
NEW HAMPSHIRE



for the Year ended December 31, 1994

1995 DATES TO REMEMBER

JANUARY 1	Fiscal Year Begins
JANUARY 25	First day for Candidates to declare for Town Election
FEBRUARY 3	Last day for Candidates to declare for Town Election
MARCH 10	Annual School Meeting
MARCH 14	Annual Town Meeting
APRIL 1	All property both real and personal, assessed to owner this date
APRIL 15	Last day to file for Veteran's Exemption
APRIL 16	Last day to file Property Tax Inventories
MAY 1	Dog Owners should license their dogs by this date
MAY 31	After this date, a \$25 forfeiture charge may be imposed for any unlicensed dogs
JULY 1	First half of the semi-annual tax billing due - commences to draw interest at 12 percent after this date
DECEMBER 1	Second half of the property tax due - unpaid real estate and personal taxes commence to draw interest at 12 percent (abatements due 60 days from mailing of final tax bill)

ANNUAL REPORT - TOWN OF LANCASTER

for Year ending 12-31-94

TAX RATE: \$30.34

POPULATION: 3,454

This report was printed
by Smith & Town
Printers.

Please bring it with you
to Town Meeting.



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ELECTED OFFICIALS

SELECTMEN

Leon H. Rideout 1995
John P. Martin 1996
Michael W. Beattie 1997

COL. TOWN INVESTMENT COMMITTEE

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

MODERATOR

Paul D. Desjardins 1995

CEMETERY TRUSTEES

Joyce Currie White 1995
Sandra Doolan 1996
Deborah Arsenault 1997

TOWN CLERK

Jean E. Oleson 1996

EMMONS SMITH FUND COMMITTEE

TOWN TREASURER

Ann M. Huddleston 1996

John Brooks 1995
Irene Schmidt 1996
Jean Foss 1997

SUPERVISORS OF THE CHECKLIST

Clifford A. Rowe (Resigned)
James Seppala (Appointed)
Jane B. Gilman 1998
Constance Cardinal 2000

BUDGET COMMITTEE

Charlotte Quay 1995
Aurore Hood 1995
Dennis Merrow 1995
Lee Eastman 1996
Phillip Page 1996
Sandra Doolan 1996
Linda Hutchins 1997
Stan Knecht 1997
Daniel Mitchell (Resigned)

TRUSTEES OF TRUST FUNDS

Carol Stiles 1995
John Holmes 1996
James Whithed 1997

LIBRARY TRUSTEES

Michael Nadeau 1995
Roze Rich 1996
Steve Turaj 1997

REPRESENTATIVE OF BUDGET COMMITTEE

John P. Martin 1995

COL. TOWN SPENDING COMMITTEE

Norine Van Leuven 1995
Sandra Ghelli 1995
Earl Truland (Resigned)
Robert Snowman 1996
Joanne Emerson 1996

Jeffrey A. Gilman 1996
Rebecca Crawford 1997
Sarah W. Hill 1997
Marcella Nugent 1997

APPOINTED

Town Manager/Overseer of Public Welfare	Pamela L. Andrade
Tax Collector	Joyce A. McGee
Town Planner/Public Works Director	Peter Kulbacki
Town Accountant	Michael W. Nadeau
Deputy Town Clerk	Tanya J. Batchelder
Town Counsel	Donovan & Desjardins, Attorneys
Health Officer	Elwin R. Falkenham, M.D.
Public Health Nurse	Roxanna White, R.N.

ZONING BOARD OF ADJUSTMENT

Kevin Kopp	1995
Greg Westcott	1995
John MacKillop	1996
Alan Savage	1996
Stan Knecht	1997
Dennis Merrow	1997
Brian Fogg (Alternate)	
Carl Rod (Alternate)	
Jean Tenney (Alternate)	
Jean Oleson (Clerk)	

LIBRARIANS

Barbara Robarts
Holly Verrier Hyde (Juvenile)

CONSERVATION COMMISSION

Andrew Coppinger	1995
Lucy Wyman	1995
Janine Elliott	1996
Alan Lambert	1997
Peter Kulbacki (Advisor)	

HOUSING AUTHORITY

Dennis Merrow
Millard Martin, Jr.
Kevin Kopp
James Seppala

AMBULANCE CORPS. DIRECTOR

Ron Wert
David Stickney (Resigned)

WATER DEPARTMENT OPERATOR

Lawrence "Gomer" Powell

PLANNING BOARD

Aurore Hood	1995
Joanne Coppinger	1995
Patricia Steady	1995
Alexis Moser	1996
Gloria Brisson	1996
Stan Knecht	1996
David Hutchins	1997
John P. Martin (Selectman)	
William Remick (Alternate)	
Peter Kulbacki (Planner)	
Sally Pratt (Clerk)	

TOWN HISTORY COMMITTEE

Faith Kent
Edna E. Whyte
James Fitch
Cecile Costine

FIRE CHIEF

Samuel Evans

CHIEF OF POLICE

Edward Samson, Jr.

SUPERINTENDENT OF RECREATION

Andrea M. Leaver

HIGHWAY FOREMAN

James E. Savage

SEWER DEPARTMENT OPERATOR

Timmy Bilodeau

SELECTMEN' S REPORT

The year 1994 saw much effort and time going to the water filtration project. Much progress has been made and construction of the filtration plant and water mains will begin in the summer of 1995. Water meters will be installed early in 1995. In conjunction with this project, an EDA Grant has been applied for that would see an extension of water and sewer lines north to the town line of Northumberland. The town would purchase a parcel of land where a water storage tank will be constructed and an industrial park would be developed. The water mains on Main Street, North Main Street, Route 3 and Page Hill Road, coupled with the proposed water storage tank, will improve fire flaws, pressures and maintenance in the north end of town.

Other infrastructure improvements continued in 1994 with Garland Road getting another phase of reconstruction. The first phase was paved and the second phase will receive pavement in 1995. The town highway crew was able to do the majority of the reconstruction at a great savings to the Town. Using the same method, it is hoped to reconstruct part of Gore Road in 1995. Many of the streets in town received pavement in 1994. This will continue during 1995. Many repairs have been made to sidewalks with extensive plans made for repairs in the next few years.

A new pay system was used in 1994 for the first time. This system uses employee evaluations and bases pay raises on merit. This seems to have been a great success.

Much time and effort is given each year to the budget process. The Selectmen would like to thank each department head and the Town Manager for their efforts in this area. Continuing a three year trend, the Town budget has been level funded or decreased. Proposed 1995 expenditures will decrease 2.6%. This has been accomplished with no cuts in services offered to the citizens of Lancaster while providing a 2% pay raise for town employees.

The Selectmen would like to thank the many volunteers who make up the various boards, committees and departments that make Lancaster an example for other communities throughout the North Country and the State of New Hampshire.

Respectfully Submitted,

Leon H. Rideout, Chairman

TOWN MANAGER'S REPORT

In an effort not to be redundant I will not repeat the status of the many projects undertaken this year. All of them are addressed elsewhere in this report. I urge you to read it thoroughly, as they make up a large portion of your tax dollar.

Lancaster has reached a very important crossroad. The Town is posed well to begin to address, and deal with, the larger issues on the horizon. The Town is also positioned financially to take a proactive stance toward its future direction. However, you, the citizens of Lancaster, must decide what road is to be best traveled. A road of vision, action and positioning for the twenty-first century is one direction. A road of stagnation and back tracking is another direction. As you consider your vote on conveying the land for the construction of the new Superior Court House and the idea of developing a Business Development Park, please think about the direction you wish to see this community move. Your support and endorsement of the recommendation by the Board of Selectmen will be a strong voice of proactivity.

Many issues very important to the future of the community lie ahead. Fortunately, the Board of Selectmen has the fortitude to take these much bigger issues on one at a time. We will continue to be active in assuring the new Superior Court is constructed in Lancaster, attracting new business to town, and maintaining our quality of life.

The Department Heads and Town Office staff must be commended for their on-going efforts to continually improve their service to Lancaster. Each is, and continues to serve as, a true professional. It is because of their abilities to manage their departments and responsibilities on a day-to-day basis that I, as Town Manager, and the Board of Selectmen can focus our energies on the big picture and take a proactive position on State and National issues of importance.

The volunteers that make up the fabric of Lancaster must also be applauded for their continued efforts. They are an important thread of what Lancaster is about. The accomplishment of all of us would not be possible without the dedication and willingness of these individuals to serve.

On a lasting note, I thank the citizens of Lancaster for their continued willingness to accept a new and vital direction for Lancaster. We are at an exciting crossroad and I too, hope that you as citizens will realize specifically how crucial our direction and vision for Lancaster is. Your support for the efforts and abilities of the elected officials of Lancaster could not be more needed. They have and continue to serve this community with great pride, interest and concern.

As always, I enjoy hearing from the citizens of Lancaster. Please do not hesitate to stop in my office or call any time. Your input and direction are important to me.

REPORT OF THE WELFARE DEPARTMENT

During 1994, 52 families were directly helped by financial relief, counseling, or information and referral services. Hardship and problems this year have included family discord, illnesses, folks just moving through town, and a large number of unemployed families, many of whom have never before had to seek assistance.

Most of these clients have also received State-Federal Welfare Assistance in the form of checks, Medicaid, food stamps and social services. Federal Supplemental Security Income checks also help some persons with disabilities and others in low-income families. An excellent resource list of helping agencies is found on Pages 2 & 3 of our 1994 NYNEX telephone directory.

The Model Welfare Guideline, updated 1992 Edition, of the New Hampshire Municipal Association, is the example of our own Lancaster Welfare Guidelines earlier adopted by the Selectmen. These, used with understanding and discretion, best express our concern of "helping neighbors to help themselves." Through this approach, Welfare Expenditures fell this year from \$24,832.90 being spent last year to an expenditure of \$17,680.53 for 1994.

As Welfare Director, I shall continue my efforts to provide the utmost level of service both to the client and the taxpayer.

Cordially submitted,

Pamela Andrade

WELFARE ACCOUNTABILITY

<u>Month</u> <u>Misc.</u>	<u>Total</u>	<u>Food</u>	<u>Medical</u>	<u>Rent</u>	<u>Heat/Elec.</u>	
January	2,387.66	245.00	--	1,672.00	470.66	--
February	1,112.72	140.00	23.78	600.00	348.94	--
March	1,918.13	120.00	--	565.00	233.13	1000
April	1,314.79	235.00	--	1,000.00	79.79	--
May	508.00	170.00	--	238.00	100.00	--
June	1,188.93	245.00	206.18	540.00	197.75	--
July	2,647.98	180.00	--	2,010.00	457.98	--
August	1,157.00	70.00	--	875.00	212.00	--
Sept.	1,739.50	80.00	--	1,200.00	459.50	--
Oct.	480.00	30.00	--	450.00	--	--
Nov.	2,000.72	85.00	143.35	610.00	1,162.37	--
Dec.	1,225.10	160.00	--	603.00	462.10	--
TOTAL	17,680.53	1,760.00	373.31	10,363.00	4,184.22	1000



**REPORT TO DISTRICT ONE CITIZENS
BY RAYMOND S. BURTON, EXECUTIVE COUNCILOR
JANUARY 1, 1995**

As your Executive Councilor for this Town and area, it is a privilege to communicate with you in this District of 98 towns and 4 cities. The Executive Council is five in number and acts much like a Board of Directors at the very top of the executive branch of your state government. Our authority extends to the approval of contracts with out of state government organizations, municipalities, individuals, and businesses. The judges in the judicial branch of your government all receive their appointment by nomination by the Governor and confirmation by the Executive Council.

All Community Development Block Grants receive final approval by the Governor and Council. The Governor and Council also act as the final approval on all Business Finance Authority loans. Major docks and mooring fields in state waters also must receive Governor and Council approval. There are dozens of boards and commissions established by law that require Governor and Council approval. There are 266 Commissioners and Directors of the various departments that require nomination by the Governor and confirmation by the Council.

As we look forward toward 1995, citizens and local officials will be asked to bring forth recommendations for the 10-year highway plan for New Hampshire. Public hearings must be held in each of the five council districts. I plan to hold at least five in this large northern district and will be asking the regional planning commissions to assist in this process.

Other items to be on the lookout for would be getting applications for the some three million dollars worth of transportation enhancement projects. Much of this money is already obligated ahead. (Your local regional planning commission can be of help in this area.) We in this district should be most aggressive in applying for some of the eight million dollars of Community Development Block Grant money through the Office of State Planning (tel. 271-2155) and your local tourist promotion or chamber of commerce should be dreaming of ways to apply for the some \$600,000 in matching grant money for area promotion. (Tel. 271-2411 for more information.)

Citizens, local officials and local businesses should also be aware of the vast number of people in your state government who are available and willing to provide technical assistance and information for local and regional concerns simply by calling or writing my office.

New Hampshire State Government is small enough and efficient to provide friendly, courteous and timely service to those who seek information, assistance and relief if such is a part of New Hampshire State law and budget.

Should my office be of assistance within the Executive Branch of your State Government, please write or call. It would be an honor to be of service to you in a friendly, courteous and timely manner.

Raymond S. Burton
RFD #1
Woodsville, NH 03785
tel (603) 747-3662

Room 207
State House
Concord, NH 03301
tel (603) 271-3632

PUBLIC WORKS

HIGHWAY DEPARTMENT:

ROAD RE-CONSTRUCTION - The Garland Road reconstruction continued in the fall of 1994. The section completed in 1993 was paved and a section from the top of the hill above the Grange to the section completed in 1993 was graveled. The graveled section will be repaved this fall to allow it to settle for a winter to ensure that the culverts and rocks will not effect the new surface.

PAVING - The following streets received an asphalt overlay:

Wolcott Street

Railroad Street

Depot Street - from where we left off last year

Summer Street - the edges of the street and driveways

The following sidewalks were resurfaced:

The remainder of Summer Street, where we left off last fall.

The sidewalk at the intersection of Depot and Railroad Street in front of Northend Market was reconstructed. Two catch basins were added to the opposite side of the street where there was previously no drainage.

The State of New Hampshire will be constructing wheelchair ramps at all street and driveway entrances onto Main Street from Elm Street to the end of the sidewalk on North Main. In addition, the State will be reconstructing the sidewalk on upper Middle Street from Mechanic Street to the Hospital.

A section of sidewalk between Cottage and Elm Street on Main Street will be reconstructed in the spring. Work was begun in the fall and was forced to stop due to the State's restriction within the ROW that no work will be allowed after the asphalt plants close.

In the upcoming years more sidewalks, road resurfacing and reconstruction projects will be completed to keep our roads as safe and durable as possible.

Ditching and culvert replacing has been started throughout Town and will continue. There are two bridges which will have to be replaced in the next few years. We will attempt the same sort of solution as was used on Martin Meadow Pond Road. This year we will repave the gravel section of Garland Road and begin on one of the other roads in Town which need attention.

WATER DEPARTMENT

The winter of 1993-1994 was one of the coldest on record. We had a month plus of below zero temperatures, deep frost, more service line freeze-ups than in past years and numerous leaks. With the above problems, the reservoir began to drop. By January 15 we had only half of the reservoir left. If it had not been for the wisdom of the selectmen in the past increasing the reservoir capacity to 2,550,000 gallons, we would have been out of water at the end of January. With the installation of in-line water meters, there is now data which proves that the cause of the water shortage was more demand than supply. Simply put, we used more water than flowed into the system. As part of the water project, the supply problem will be remedied. Contrary to what many people thought, this is not a new problem. This problem first occurred in the 1950's. The Town had been very lucky, until last year. It was a long winter for people living on Blackberry Lane, Bunker Hill Street, upper Portland Street, Prospect Park and upper Prospect Street. It was very disappointing to see little change in demand when customers were asked to conserve. It was very difficult on the Town personnel who dealt with all of the complaints, irate customers and the cold weather. I personally do not want to relive a similar winter. So, until all of the improvements are complete, I urge all customers to conserve water. What you waste, someone else is doing without. Only the customers can prevent a similar shortage. I want to again thank the Fire Department for their efforts. Without them, the Town would have run out of water in February.

The transmission main and the Water Filtration Facility are slated to begin construction in the spring of 1995 and be completed by the spring of 1996. In addition to the transmission main improvements and Treatment Facility, there will be pressure improvements for Blackberry Lane, Bunker Hill Street, upper Portland Street, Prospect Park and upper Prospect Street.

The Town has also applied for an Economic Development Administration (EDA) Grant for \$1,500,000. With the grant the Town would replace the water main on Main and North Main Streets, Page Hill Road, connect the sewer at Routes 2 & 3 to Bridge Street, make improvements to the North Main Pump Station and would extend water and sewer on Route 3 North from Coos Junction to a parcel two miles to the north which the Town is proposing to purchase and develop into an industrial site. All of this work would be accomplished using the EDA Grant, a match from the water bond and monies from capital reserve without raising any additional monies.

On January 15th Town personnel and residents of the community appeared on CBS Sunday News where the impacts of the unfunded federal mandate requiring that all surface waters be filtered was discussed and the impacts upon the community. This shows that sending letters to your federal representatives can make a difference.

The water meters have begun to be installed. The majority will be installed by this spring, and we will finally be able to tell exactly where the water is being used. The meters will be read to show customers what their bill would be once we start billing with the meters. This will allow customers to make changes in their water use. It will likely be at least a year before we set a rate and start billing for the water that you use. Those who use less water will pay less and those who use more will pay more, this is much more fair than a flat rate system. In the first few years after the meters are installed, the rate will likely fluctuate until a rate can be established which will cover the bonds & operation & maintenance of the system.

The next few years will see many changes in the water system. We will try to make it as smooth as possible but, there may be difficult times now and then. I only ask that you please bear with us.

WASTEWATER DEPARTMENT

Major improvements have been completed at both the Lagoon and the Grange treatment systems.

LAGOON SYSTEM - Timmy Bilodeau has completed most of the improvements that were necessary to the Wastewater Lagoons and he can now turn his attentions to the pump stations. Most all of the cat tails have been removed from the lagoons, catfish were introduced into the lagoons, the chemical feed and storage system was revised and water quality improved dramatically.

GRANGE WASTEWATER SYSTEM - The Grange Wastewater System Improvements were completed. The project was funded through an Emergency Grant, for \$126,300, from the Office of State Planning and used no Town funds. With proper operation and maintenance, the system will operate with little or no capital improvements for a long time in the future.

COLLECTION SYSTEM - We now can turn our attentions to the collection system. Improvements are slated this winter to the Summer Street pump station, where both pumps and electrical controls will be replaced. A portion of the EDA project will remove the pump station at the intersection of Bridge, Main and

North Main Streets, allowing sewage to flow by gravity from that location. The Main Pump Station on Water Street requires a new bar rack/comminuter (grinder) to prevent damage to the pumps. An Energy Grant has been applied for to reduce the costs of heating and electrical uses in the Pump Stations, Chlorine Building and other Town Buildings.

Currently approximately 75% of the collection is combined sewage and street drainage. Every time it rains, we pump three to four times our normal sewage to the lagoons. On an average day our sewage quantity is approximately 500,000 gallons per day (GPD) and when it rains, it is not uncommon to pump 2,000,000 gpd. If it flowed by gravity it would be O.K. but, it takes a 200 Hp pump to make up the difference. What we spend in collection improvements will save us in pumping, replacement and maintenance costs. It will be many years and lots of money, before these two year systems can be corrected. A little will be completed each year and where possible Town personnel will be utilized. With a little luck we should be able to complete the improvements within the next ten years.

Respectfully Submitted,
Peter Kulbacki, P.E.
Public Works Coordinator/Town Planner



1994 LANCASTER TRANSFER STATION AND RECYCLING FACILITY

ANNUAL REPORT

1994 WAS A GREAT YEAR FOR RECYCLING MARKETS, EDUCATION AND PARTICIPATION.

Market prices for newspaper doubled and cardboard prices zoomed to over three times the usual price... one load of cardboard (21 TONS) sold for \$1,904.40.

One of our goals this year was to emphasize recycling education. We were able to participate in more public events, provide two second grade classes two educational sessions and a tour of the facility, and we increased recycling information such as the public information page in the Nynex Directory. I believe these efforts are part of the reason for the increase in participation and actual tonnage recycled.

Especially important to our progress is the type of equipment available . This year, thanks to many folks, Lancaster was able to purchase a new Bobcat 853 skidsteer loader. A five thousand dollar grant from New Hampshire the Beautiful and donations from our aluminum can game at the Lancaster Fair all helped to make this purchase possible. The bobcat will allow us to load tractor trailers much easier and will be used for many other chores.

The Lancaster Fair officially recycled for the first time in it's 124-year history. The fair collected thousands of aluminum cans in the midway area and we hope to add more collection each year.

Textile recycling got off to a good start this year with the generation of almost three tons of recyclable clothing. The proceeds were donated to the Lancaster Youth Hockey Association.

As the recycling program moves forward, the plans are to increase recycling with the addition of hdpe #2, pigmented (laundry detergent bottles) beginning January 1st 1995. Paperboard may also be added as soon as details such as storage and transportation are worked out.

Other goals for 1995 are: the completion of the loading dock, main building improvements, a new furniture drop off area and completed hydrogeologic investigation.

Special thanks this year go to Freeman Keith and Wayno's Disposal Service, winners of the Lancaster recycler of the year award.

Also, thanks to Pam Andrade and the Board of Selectmen for their help and encouragement. The Lancaster Recycling Committee was, as always, very helpful in providing many volunteer hours at the fair, meetings and in many other ways.

I am confident that with help from the entire community, Lancaster will be able to reach the goal of 40% waste reduction by the year 1996. Everyone who participates in recycling can make a huge difference over the course of one year.

Each year we review the benefits of recycling to Lancaster. In 1994 if Lancaster did not recycle, the cost to the town including trucking would have been \$198,244.80. This year's actual cost for waste disposal including 280 tons of tires was \$76,129.29, a difference of \$122,115.51, which represents the total cost avoided.

Respectfully submitted,

Frank Hoganson
Recycling Coordinator



TRANSFER STATION AND RECYCLING DATA

Total refuse (in tons) (December estimated)	1,777.71
Recyclables	564.87
Tires	280.00
Furniture, construction & demolition debris	325.78

Total tons	2,948.36
Average tons per week: 56.69	
Average pounds per person per day: 4.25 (includes all solid waste)	

Recyclable item	Quantity	Process	Market
Newspaper	60.5	bundled	Fund. Solutions
Glass	112.5	crushed	local
Cardboard	120 est.	baled	Fenwick/Ferco
Aluminum	5.17	boxed	Ferco
Steel Cans	61.03	baled	Jewell/Ferco
Plastics	32.	baled	NRRA
Scrap Metal	92.02	baled	Jewell
Compost	30 est.	loose	on site
Used Oil	2.75	barreled	Wht. Mtn. Mack
Magazines	14.9	boxed	Ferco
Valuable Metals	30	loose	W. Eastman
Textiles	4	bagged	Talbert
Total	564.87 tons		

PERSONNEL EMPLOYED AT THE TRANSFER STATION/RECYCLING FACILITY

Frank Hoganson	Recycling Coordinator
Alan Walker	Facility Attendant P.T.
Ralph Hussey	Facility Attendant P.T.
Joe Pychevicz	Facility Attendant P.T.

FACILITY HOURS

Mon., Thurs., Fri. & Sat. 8:00am - 4:30pm
 Tuesday 10:00am - 7:00pm
 Closed Sundays, Wednesdays & Holidays, and 12:00 noon - 12:30
 for lunch.

If you need any information concerning Lancaster's Recycling Program, please call 788-3200 and ask for Frank



LANCASTER POLICE DEPARTMENT

As in the past, the help and support offered by the citizens of Lancaster has enabled the police department to effectively accomplish it's mission, to serve and protect. It is important that you assist the department and we welcome your suggestions as to how we could better serve you.

Training continues to be our most effective crime fighting tool. It is necessary that a police officer stay abreast of the current laws and procedures. During the past year, members of the department received a total of 1400 hours in training. Though criminal activity continues to increase in the North Country, the officers are prepared to deal with it, as a result of training.

Members of the police department continue their involvement with the youths of the community. The officers continue to offer programs within the school, such as D.A.R.E., Eddie Eagle Gun Safety, and Bicycle Safety programs. The latest program that the police department has become involved with is the nighttime basketball program. This program is offered to boys ages 14 and older. It is offered at the Colonel Town Community House every Saturday night and is supervised by a member of the police department. This program has been well attended, to include those youths who complained they had nothing to do and were often found standing on the street corner.

The police department wishes to thank all of the people who make our job easier.

MEMBERS OF THE LANCASTER POLICE DEPARTMENT

CHIEF EDWARD SAMSON
SERGEANT ERIC LOUGEE
CORPORAL CHRISTOPHER ST.CYR
OFFICER PAUL HOOD
OFFICER MYRON CROSSLEY

SPECIAL POLICE OFFICERS

MARTIN DRISCOLL
GEORGE NUGENT

CHARLES HUNTINGTON
PATRICK CARR
MARCEL PLATT

DAVID STICKNEY
WENDY HOUGHTON

ACCIDENTS -161

Damage over \$1000.00	100	Involving Animals	10
Damage Under \$1000.00	61	Hit and Run	17
Accidents with Injury	7	Pedestrian	0
Accidents w/o Injury	154		

CRIMINAL OFFENSES - 1813

Animal	289
Attempted Suicide	07
Bad Check	48
Burglary	31
Criminal Trespass	20
Prowler	26
Harassment	25
Domestic Violence	127
Untimely Death	04
Theft	137
Drugs	42
Sexual Assault	21
Possession of Alcohol	13
Public Intoxication	47
Family Abuse/Neglect	44
Indecent Exposure	02
Warrants Served	111
Arson	02
Forgery/Fraud	13
Resisting Arrest	12
Reckless Conduct	11
Shoplifting	14
Possession Firearm	03
Criminal Mischief	65
Disorderly Conduct	37
Escape	01
Fugitive from Justice	01
Hindering Apprehension	04
Breach of Peace	439
Miscellaneous	145
Criminal Threatening	17
Stalking	06

MOTOR VEHICLE OFFENSES - 1508

Driving While Intoxicated	63
Speeding	521
Unregistered Vehicle	19
Non-Inspection	52
Stop Sign/Yield	23
Driving After Suspension	18
Habitual Offender	12
Following Too Close	07
Conduct After An Accident	03
Operating without License	21
Misuse of Plates	16
Improper Operation	100
Reckless Operation	25
Improper Passing on Right	03
Yellow Line	42
Disobeying Police Officer	03
Defective Equipment	356
Parking Violations	94
Child Restraint	09
Open Container	12
Littering	19
Disorderly Conduct M/V	10
loaded Firearm in M/V	03
Joyriding	02
Abandoned M/V	03
Failure to Display Reg.	03
Spillage on Highway	03
Failure to Dim Lights	04
Failure to Possess Reg.	03
Improper Turning	41
No Fuel Permit	13
Abandoned Vehicle	03
Operate W/O Headlights	03

OTHER ACTIVITIES

Motor Vehicle Warnings	721
Emergency Blood Runs	3
Assist Motorist	190
Alarms Answered	128
Doors/Windows Opened	75
Assist Other Police	414
Breath/Blood Tests	86
Relays	175
Fires	19
Assist Other Agencies	886
Missing Persons	15

LANCASTER AMBULANCE CORPS

The Lancaster Ambulance Corps continues to provide 24-hour coverage to the Town of Lancaster. Our service area includes Jefferson, Dalton, Gilman, Lunenburg, Granby, Guildhall and the Home Health Care patients of Randolph. We are grateful to both the Jefferson Fast Squad and Gilman Rescue for the assistance they provide us.

Due in part to the skills of the Town Manager and the excellent billing efforts of the Town Tax Collector, we are again able to present a budget which is paid fully with income generated by ambulance runs and transfers. There is no tax levy on Lancaster residents for ambulance service.

Those serving you in the past year included:

Ronald Wert - Director
Jennifer Frenette - Assistant Director
Neal Wells Jr. - Training Officer
David Flynn - Equipment Officer
John Brooks - Motor Officer
Joan Wells - Safety Officer
Regis Cronauer - Personnel Officer
Chris Aldrich - Finance Officer

Roger Aldrich	Alan Lambert
Charity Baker	Brenda Sewall
Tom Blanchette	Debbie Stake
Randy Blodgett	David Stickney Sr.
Larry Coulter	Brian Wells
Mike Currier	Neal Wells III
Steve Dubeau	Sandy Wheeler
Troy Germain	Gary Rexford - Driver
Kristin Hurley	Leon Rideout - Driver
Dave LaRocque	

I would like to thank the residents of Lancaster for their support. The Police and Fire Departments, Town employees and Officials also have my gratitude for their support, guidance and assistance.

Seeing many of you as we do in very unfortunate and difficult circumstances, I would like to thank you, for myself and the ambulance attendants, for your help and graciousness as we assist you. It is my hope that you have found us to be as considerate and helpful as you yourselves have been toward us.

Thank you,
Ronald E. Wert, Director

1994 AMBULANCE REPORT

Balance as of 12/31/93	\$142,481.21
Claims Processed	89,121.32
Small Claims	<u>1,042.04</u>
Total Debits	\$147,158.55
Remittance	\$ 93,763.18
Cancelled	6,578.86
Uncollected as of 12/31/94	<u>46,816.51</u>
Total Credits	\$147,158.55

1994 Calls totaled 430 which includes patient transfers charged to Lancaster only.

Lancaster & Others	328
Randolph	2
Jefferson	38
Lunenburg	50
Dalton	4
Guildhall	6
Granby	<u>2</u>
Total Calls	430



FIRE DEPARTMENT

The Fire Department is seeing the results of their Fire Prevention efforts from the results of the fires the Department responded to in 1994. Several of the 59 fire calls had the potential of causing severe structural damage. Due to alert residents, passersby, and smoke alarms, these calls were discovered early enough to cause only minor to moderate damage without personal injuries to residents.

The Fire Department also was able to dedicate and put into service the 100 ft. Thibault aerial ladder. The ladder truck was dedicated in honor of Deputy Chief Thomas Flynn, a 35-year member of the department.

Training is an important part of our activities during the year. Firefighters have regular training twice a month. Members are also encouraged to attend training offered by other Fire Departments throughout the region. Honing our skills on a regular basis allows us to react properly to the variety of situations we face.

Without the strong support we receive from the citizens and businesses of Lancaster, the Fire Department would not be able to do the fire prevention and training activities, and to acquire the equipment to perform our work to the best of our abilities. Our thanks also need to go to the Police Department and Ambulance Corps for the hard work they put into handling traffic, seeing to our medical needs, and watching over our safety. Their work makes our jobs as firefighters much easier.



FIRE CALLS - 1994

False Alarms	8
Chimney	3
Bomb Threat	1
Structure	3
Vehicle Fires	5
Fuel Spills	2
Grass, Brush	3
Appliance Fires	3
Misc. Fires	11
Mutual Aid to other Towns	<u>20</u>
Total	59

LANCASTER FIRE DEPARTMENT

Officers and Firemen

Chief Samuel F. Evans
Deputy Chief Thomas Flynn
Assistant Chief Michael Currier
 Captain Randy Flynn
 Captain Roger Emery Jr.
Lieutenant Donald LaPlante
Lieutenant Merlyn Baker
Clerk Michael W. Nadeau

Dennis Aldrich
Michael Beaton
David Bennett
Thomas Blanchette
Frank Brundle
Clarence Dingman
Thorsten Eggers
Mark Emerson
Dana Flynn

David Flynn
Dean Flynn
David Fuller
Daniel King
Thomas Mosher
Dennis Patnoe
Lawrence Powell
Michael Powell
Stanley Remick

Gary Rexford
Randall Rexford
Leon Rideout
Thomas Scullen
Ian Tenney (Cadet)
Harold White
Ronald White
Kevin Whiting



REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

In calendar year 1994, our three (3) leading causes of fires were No Permit, Children and Rekindles of fires where the fire was not properly extinguished.

Violations of RSA 224:27 II, the fire permit law, and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

To aid your Forest Fire Warden, Fire Department and State Forest Fire Officials, contact your local Warden or Fire Department to find out if a permit is required. This also helps to prevent unnecessary response to a controlled burn.

<u>Fire Statistics</u>	<u>1994</u>	<u>Average 1990-1993</u>
Number of Fires Reported to State for Cost Share Payment	283	443
Acres Burned	217	246
Suppression cost = \$90,000+		
<u>Fires Reported by Lookout Towers (1994)</u>		<u>Fires Reported by Detection Aircraft</u>
Fires Reported	588	89
Assists to Other Towers	363	
Visitors	21,309	

Local Communities and the State share the cost of suppression on a 50/50 basis. The State of New Hampshire operates 15 fire towers and 3 contract aircraft patrols. This early detection and reports from citizens aid the quick response from the local fire departments.

"REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!"

Richard C. Belmore,
Forest Ranger

Samuel Evans,
Forest Fire Warden

LANCASTER MUNICIPAL CEMETERIES REPORT

The Lancaster Municipal Cemeteries Committee is comprised of three people and they are held responsible for the budget and upkeep of six cemeteries in the Town of Lancaster. For newcomers to the community, the cemeteries are: Summer Street Cemetery (at the end of Col. Town field and Cemetery Street), the Wilder Cemetery (on Main Street on the hill between the Methodist and Christian Science Churches), #10 Cemetery (located down on Martin Meadow Pond Road), Marden Cemetery (located on the North Road beside the Edwin and Brenda Bray residence), a one-person lot located down on South Lancaster Road, and the Wentworth family plot on Pleasant Valley Road.

1994 started off much better than in years past. Our Supervisor Dana Nason and two young men (Michael Vashaw and Rick Berry) dug right in and in no time we were looking great. We would like to take a minute here and say "Thank You" to Dana and his crew. We had many people call or come to see us to say how helpful these men were when they were visiting the cemeteries. They were always courteous and more than willing to help. Thank you guys!! The men have also commented that there have been a lot more visitors in the cemetery this year.

The new chain link fence has been put up at the Summer Street Cemetery entrance, with the gate for the skiers and snowmobilers having been moved up towards the middle. This is much more convenient for all concerned coming in and out of the gate and the roadway.

The fencing around the #10 Cemetery has been repaired and painted. (You may have noticed that the cover of this Town Report is a picture of the #10 Cemetery, many thanks to Tom Corridan for taking the time to do this for us.) Also, in the Summer Street Cemetery the rest of the fencing has been repaired and painted.

We managed to save some big money this year - thanks to our Supervisor Dana. We needed to lime a great deal of the cemetery and an estimate cost was \$3,500.00. But Dana discovered that we could have "wood ash" from the Bethlehem Power Plant "FREE" and they were kind enough to deliver it right to us, and the ash will have the same effect as the lime.

We also want to thank all the people who have donated plants and bulbs for the various gardens throughout the cemeteries. Betty Riff and her 4th grade class from the Lancaster Elementary School came one day and did some planting and had a tour of the cemetery. Many questions were asked of Dana and the workers, and some of them found family plots. It turned out to be a very interesting and emotional experience for them.

Our vandalism was at an all time low - and the trash usually seen wasn't as prevalent this year.

It was suggested that we list the inventory in the Town Report. We didn't feel that this was necessary as there are copies of this at the Town Office, at the Cemetery Shed and the Trustees all have one. If anyone wants to read them, they are more than welcome to contact any of the above and they will be glad to go over it with them.

We managed to keep our budget at a 1% increase, and this was done only to give pay increases and the insurance cost.

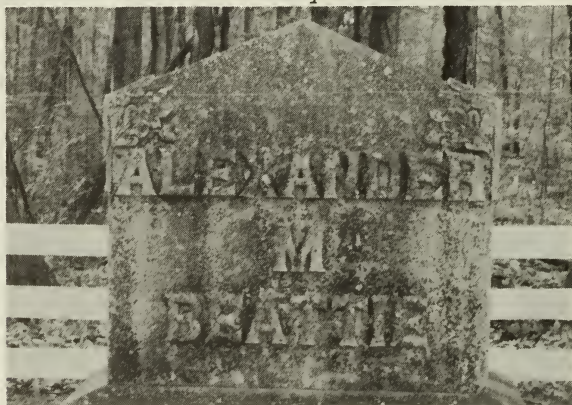
We would like to thank everyone who has helped us in any way this year with the cemetery and we just would like you to know that we really appreciate any comments, whether good or bad.

We had 17 regular burials and 10 cremation burials this year.

On another note: Our Supervisor Dana Nason received a telephone call from a man in Florida who is writing a book on the Civil War and he was looking for the grave of an Alexander Beattie. He is buried in the Summer Street Cemetery up on the hill towards the back side. He was a captain of Co. F 3rd Vermont Division and received the Medal of Honor in April of 1894. He was also a distant relative of our Selectman Mike Beattie who was kind enough to let us use this picture of Alexander. We are in the process of getting a military marker for his grave.

Respectfully submitted,

Sandra E. Doolan, Chairperson
Debbie Arsenault
Joyce White



WILLIAM D. WEEKS MEMORIAL LIBRARY

The Weeks Memorial Library has had an exciting year. Current memberships have almost reached 4000, and circulation increased by close to 5%. Books purchased decreased in number, but gifts of books and other materials increased.

The long-range Planning Committee, formed in 1993, presented its final document to the library's Board of Trustees in May. After careful review, the Trustees have formed three working committees to discuss expansion, technology, and outreach of the library.

One of the immediate results of the Planning Committee's report was the formation of a Friends of the Library Group. Anyone interested in joining or learning more about the Friends Group should watch the Democrat for meeting times. New members are always welcome!

Several gifts were received during 1994. A sixty-drawer card catalogue, discarded from a New York library, replaced our old thirty-drawer catalogue. Another thirty-drawer unit which matched the Children's Library catalogue is in place for expansion of that collection. A marvelous collection of children's videos and two new sets of shelves for storing the library's rapidly growing video collection were donated by the P. J. Noyes Company. The White Mountains Garden Club sent a donation for books or videos on gardening, and many individuals gave books, audiotapes, videos, and magazines. All of these are helpful to us as we try to keep our budget in hand.

The library continues a weekly preschool storyhour during the school year. In the summer an extensive reading program and Wednesday afternoon programs involve a large number of children. Early in the year a series of lectures, funded by the New Hampshire Humanities Council, were given by Dr. Lawrence Davies of Dartmouth on "Shakespeare - the Man and His Times". Spanish classes continued with Kathleen Calderon. More adult programs, lectures, and classes are part of our dream for 1995.

The Trustees and staff of the library welcome any suggestions for programs, book purchases, and other changes for the library, which continues to be one of the "best bargains in town".

WHITE MOUNTAIN MENTAL HEALTH & DEVELOPMENTAL SERVICES DIRECTOR'S REPORT

White Mountain Mental Health and Developmental Services offers a broad array of services to the residents of Lancaster. These services are offered both to individuals with developmental disabilities and to individuals and families with emotional problems or more serious mental illness.

In 1994, we are particularly proud of our adolescent program, ACUDO, which is offered in partnership with White Mountains Regional School District and the Division for Children, Youth and Families (DCYF). This program has successfully maintained students in our local community who would have otherwise been placed at a very costly residential treatment program.

In the area of Developmental Services, we are pleased to offer a newly expanded Early Intervention Program, which provides an array of services to families who have an infant or young child with a risk for delay, or a diagnosed developmental disability. These early services, provided in the home, often prevent very serious complications later in the child's life. Early Intervention Services can also be a "lifeline" for families, overwhelmed by the emotional and practical demands of an infant with a very serious disability.

Although it is impossible to "highlight" every program offered by our agency, we continue to provide all of our traditional programs, including psychotherapy and counseling, 24-hour emergency services, psychiatric evaluations, substance abuse counseling, and extensive services and supports to persons with a developmental disability.

During 1994, 125 Lancaster residents received mental health services from our agency, for a total of 1035 hours of service. We ask the residents of Lancaster to support our efforts to keep services available to those persons in your town who are uninsured and unable to pay for their own care. In an environment of decreasing State and Federal support, your support is badly needed. Thank you.

Respectfully submitted,

Jane C. MacKay, CCSW
Area Director

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 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 before each meeting.

The Board held hearings on the following:

- 1 - two lot subdivision -Boston & Main Railroad - lot on Depot Street
- 1 - three lot subdivision -Claire & Elwin Wright - lot on Prospect Road
- 6 - Site Plan Reviews (change in use = CIU)

Lewis S. Niles - CIU to a wood working shop on Depot Street

Dalton Mountain Motors - CIU from vacant lot to auto sales lot, Coos Junction

Barbara Mastriano & Sandra Hegyi - CIU from single family home to B & B and Antique Shop, 185 Main Street.

Kevin Kopp - North Country Ford Body Shop Addition, South Lancaster Road.

Dennis & Pamela Couture - proposed parking lot addition, 210 Main Street.

Karin & George Whittum - CIU building to boarding kennel, Martin Meadow Pond Road.

- 2 - Lot Line Adjustments

James & Bruce Ferguson and Robert Christie - Martin Meadow Pond Road.

Bradford Oil & Dean Walts - Intersection of Summer Street & Page Hill Road.

The Board suggested the following changes to the zoning ordinance; all were adopted:

1. Changes in the Building Code Ordinance adding the official map date;
2. Revised the Free Standing Sign Size from 12 square feet to 24 square feet. Creating setback requirements from public right-of-ways of 5 feet and 10 feet from the lot lines;
3. Changed the zoning along Bridge Street 200 feet on the North and 300 feet on the South from Agricultural to Commercial/ Industrial. Most of the properties in this area are currently commercial or industrial;
4. Created a new section on Manufactured Housing Subdivisions. The intent is to meet the State requirement to allow Manufactured Housing (mobile homes) in at least 51% of all areas. Without this the Town must allow Manufactured Houses in all areas that single family homes are allowed. The regulation allows for the creation of areas where Manufactured Houses can be located which minimize the effect on surrounding properties. The same density is required as it would be for single family houses. The Manufactured Housing Units can be clustered closer than what single family houses can be, but the same over all density will be required, and setbacks of 30 feet on the sides and rear and 35 feet on the front. There will be buffer strips around the subdivision.

Land owners planning to subdivide are reminded that approval of the subdivision is required before sale. Site plan review is also required for the construction, exterior alteration, relocation, expansion, occupancy, or change in use of any commercial building.

ZONING

The Building Inspector issued a total of 59 building permits for new buildings, additions, decks, and all other: 16 for new residential property, 19 for garages or outbuildings, 15 for additions and renovations, 2 for new commercial buildings, 3 for additions to commercial buildings, and 2 for commercial renovations. A summary of the permits issued and the estimated values are listed below:

<u>Permits Issued</u>	<u>Estimated Costs</u>
2 Commercial Building Construction	\$ 120,000
2 Commercial Renovation	\$ 37,000
3 Commercial other	\$ 42,500
16 Single Family Residential Living Units	\$ 631,630
15 Residential Additions and Alterations	\$ 207,283
19 Residential Garages and Outbuildings	\$ 69,610
4 Porches & Decks	\$ 17,700
 TOTAL VALUE	 \$ 1,125,723

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

NH Energy Permits are required before issuance of new residence building permits and application must be made to the Public Utility Commission. There is no fee charged for the Energy Permit. In addition, all new commercial buildings require an engineer or architect certified design and renovations with a value greater than 50% of the building value also require engineer or architect certified design.

The Zoning Board of Adjustment held only one hearing, which was for a variance. It was denied. In the past most of the hearings were related to signs. Since the sizes were changed, the applications have all been within the allowed limits or requests were changed to fall within the limits.

The Zoning Board of Adjustment meets on the last Wednesday of each month when required, 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.

Lancaster's full-time Planner/Public Works Coordinator/ Engineer, Peter Kulbacki, P.E. is available at the municipal office in the Town Hall to accept applications, review proposals, provide assistance with building permit applications, appeals to the ZBA, questions on the water and wastewater systems, roads and drainage. During the next two years most of his time will be spent on the water project, which will save the water users about \$300,000 in engineering costs. He attends regular meetings of the Planning Board, Conservation Commission and the Zoning Board of Adjustment.

Respectfully Submitted,
Peter Kulbacki, P.E.
Public Works Coordinator/Town Planner

NORTH COUNTRY COUNCIL

1994 REPORT

The year 1994 has been a record project year for the Council. In 1994, we received approval for \$3 million of EDA Title I construction assistance for member towns and submitted a proposal for another \$1.5 million for a project in 1995. The \$4.5 million resulting from these projects will go a very long way toward development of jobs in three of the region's growth centers. We are working diligently to see another \$5 million investment in three other growth centers and development target areas over the next three years from EDA.

The Council's Transportation Planning program continues to grow in stature and accomplishments. In addition to completing a regional bike-pedestrian plan this year, we coordinated a regional transportation enhancement program which resulted in \$2 million worth of innovative transportation projects being funded in the North Country. We also provided major road and bridge technical assistance to eight towns in cooperation with NH DOT. Two additional towns received help with Road Surface Management Systems, bringing the total number of towns in the region with NCC RSMS programs to ten. This coming year will be busier than last with the assembly of our Regional Transportation Improvement Plan, Scenic Byways Initiative, Route 16 Corridor Study, Statewide Transportation Modeling Study and numerous local road and bridge projects.

In 1994 the Council hosted the second Annual Ingenuity Fair at Bretton Woods. The Fair showcased the products of 100 North Country manufacturers and was attended by 10,000 people. Our third Annual Business Conditions Survey was mailed to 3,000 businesses across the region. The results of the survey provided valuable insight into workers comp, credit availability, and general business conditions in the North Country. The fourth survey is being compiled at the time of this report.

The Council has also been involved in the design and development of three recreation facilities across the region and has provided engineering assistance for landfill closures, environmental site assessments, large septic projects, road drainage and realignment projects and water system installations in 12 different towns.

With funding from the Environmental Protection Agency the Council was able to digitize hydric soils and high altitude satellite image maps of wetlands for all 51 towns in the region. The Council provided floodplain management, and flood insurance technical assistance to 7 towns this year and provided over 600 hours of local planning technical assistance. We continued to provide circuit riding planning assistance to two municipalities.

Two multi-community programs were started, one involving four communities, to begin a dialogue of use of the Moore Reservoir and the Connecticut River, and the other involving twelve towns to look at cooperative economic development in the central part of the region. Community Development Block Grants were written for five towns and all the grants were funded.

The Council has accomplished all these projects (and many more that cannot be listed here due to space limitations), with a very small staff. We are committed to staying as lean as possible. Staff people on board that are available for regional activities are: Preston Gilbert, Executive Director; Cathy Conway, Engineering Coordinator; Claire Douglass, Planning Coordinator; James Steele, GIS Coordinator; Sharon Penney, Transportation Planner; Liz Ward, Small Business Development Coordinator, Berta Clark, Secretary; and Marghie Seymour, Solid Waste Consultant.

The Council is your organization. We are membership based, and we exist to respond to the needs of the region. On behalf of the Board of Directors, I want to thank you for your involvement and support. We're here as you need us.

Sincerely,

Preston S. Gilbert
Executive Director



LANCASTER CHAMBER OF COMMERCE

1994
in Review



The Lancaster Chamber of Commerce has participated in a number of events this past year. Working in conjunction with the Town Promoter, Rebecca Wallace, the Lancaster Chamber of Commerce has succeeded in sponsoring many new events as well. Following is a list of the Town of Lancaster & Chamber's annual events:

- February - Winter Carnival
- March - St. Patrick's Day Celebration
- July - Fourth of July Parade & Events
- August - Lancaster Street Fair, Farmers Market
& 5K Road Race & Lancaster Fair
- September - Rotary Auction
- October - Ingenuity Fair
- December - Christmas Night Celebration

Other areas that the Lancaster Chamber of Commerce has played a major role in this past year include:

- Hosting the State of New Hampshire Rural Development Council
- Supporting information for the EDA water filtration program (\$3.M)
- Automated Teller Machine (ATM) 24 hour banking/National Rural Development Partnership
- NH COOKS Program
- Regional Economic Development Program
- Main Street Development Program
- Daniel Mowery & Dog Clinic at Colonel Town
- North Country Council Meetings
- Business & Professional Women Meetings
- Business Before Breakfast Programs
- College Night at WMRHS
- Whitefield Economic Development Committee Meetings
- Human Services Meetings with Tri-County Cap
- Window displays-Bretton Woods, Lancaster Chamber of Commerce
- Appreciation Dinner - Town of Lancaster
- Historical Society Meetings
- NH Association of Chamber of Commerce Executives Meetings

- NH Chamber Membership Association Meetings
- Future Business Leaders of America
- Main Street Group Meetings
- Keep the Court House Initiative
- Participation with Androscoggin Valley Heritage Development Program
- Rotary International weekly meetings
- North Country Resource Center Good Neighbor Program
- Weeks Memorial Library Outreach Committee
- Coos County Conservation District Committee

In addition to daily office duties there has been an increase in inquiries for relocation packages, information on food, lodging, area recreation, trail systems, bike paths, snowmobiling and the Lancaster Fair.

We host a Board of Directors meeting on the third Wednesday of every month and a regular membership meeting the last Wednesday of every month. Current and potential members are welcome to attend the regular monthly meeting entitled "Business Before Breakfast" and it usually is at 7:30 am. We move this meeting around to member's places of business to educate ourselves, see first hand how their business operates, see their facility and learn enough about that business to refer people to that service or business. Chamber members use chamber members first! Call the Chamber to inquire about meeting location at 788-3202.

The Lancaster Chamber of Commerce office is located in the Town Hall and is here to serve you and your needs. Please come in or call us at (603) 788-3202 with your comments, requests, or ideas.

We continue to have t-shirts and sweatshirts for sale at the Town Hall, do you have yours yet?



LANCASTER CONSERVATION COMMISSION

The Commission has many new faces due to members retiring, moving or losing interest. The latest projects include the purchase of trees to replace lost ones on Main Street, saving Elm Trees, growing Elm Trees, water quality and starting an adopt-a-road program. We are still looking for a person to chair the Conservation Commission.

The Conservation Commission voted to purchase trees to replace ones lost along Main Street and will decide the most appropriate locations, types and how to get them planted during this year. There are only a few of the old large Elm Trees left. The Commission has looked into attempting to save the remaining ones using an Elm Fungicide called Lignasan BLP, which has a 98% survival rate. It can be expensive and may not work in the long term if the trees are too infected. Having spoken with various experts suggested that the procedure used to save the Elms may end up killing them, if not applied properly. In the mean time the Conservation Commission is considering the purchase of "Liberty Elms," a Dutch Elm resistant Tree.

The Board voted to purchase a number of hardwood trees to plant along Main Street to keep the character of the Town. A variety of trees were chosen, to prevent the loss of all the trees by a tree specific disease like the Dutch Elm Disease did. The Commission will be developing the tree planting program in the coming months.

There have been many questions regarding an "Adopt-a-road" program for the Town of Lancaster. The State has a program that works as follows:

1. A group of citizens, a business, civic group or other committed group contacts the State regarding a peculiar stretch of State road.
2. The State will approve or not approve the group.
3. If approved, the State will erect a sign indicating the group that maintains the road side. The group will be responsible for trash pickup along the road. The guidelines are very strict as to the numbers of persons, legal requirements, ages of participants, etc.

The Commission felt that the legal requirements were too restrictive and would discourage persons from participating.

The Conservation Commission will attempt to develop an Adopt-a-Road program. The program will have less restrictions and will take cooperation between land owners, the Town and citizens. It is a good idea that will keep our roadsides clean and give people pride in their neighborhoods.

The commission strives to meet monthly, the first Wednesday of the month at the town offices. Meetings are open to the public.

If residents or businesses wish to make inquiries about conservation topics they can contact any Conservation Commission member or the town offices for a referral.

HERITAGE TRAIL COMMITTEE

The year 1994 saw the layout of the Heritage Trail through Lancaster essentially completed, with only one short segment in doubt and some trail marking remaining to be done. We received an inspection by the State Advisory Committee and their official approval of our route.

On October 1, following receipt of state approval, we participated in the statewide observance of "Hit the Trail!" day, with a brief ceremony near the covered bridge on Mechanic Street and with about thirty persons walking the trail from there south to the ski hut on the slope of Mt. Prospect. We were pleased to have as guests for that celebration Jay Craven of Bradford, Vermont; Ernest Hebert of Hanover; and Penny Pitou of Gilford. Kay Whitman gave good leadership in the planning for the day, and we had help from Public Service of New Hampshire in posting a banner on the covered bridge.

A footbridge across Indian Brook (near the beaver pond) was completed, with treated lumber donated by Kilkenny Building Center. Members of the committee and others in the community gave generously of time and equipment to help in building and marking sections of the trail. Peter Kulbacki and Pam Andrade in the town office were consistently helpful and supportive.

Work projected for 1995 includes the completion of marking and measuring, the posting of directional signs at several points of access (including Mt. Prospect ski area parking; Portland Street crossing; end of Bunker Hill Street; and Causeway Street).

Curtis Smith
Chairman

TOWN CLERK'S REPORT

Registration of Motor Vehicles

Motor Vehicle Permits issued in 1994 (4,017)	\$ 269,183.00
Municipal Agent Fees Collected	7,260.00
Motor Vehicle Waste Fees	<u>9,934.00</u>
Total Collected	\$ 286,377.00

Dog Licenses

\$ 3,329.00

Town Record Fees

Automobile Title Applications	1,662.00
Certified Copies of Vital Records	6,694.00
Filing, Terminating, & Searching UCC'S	3,405.00
Marriage Intentions	1,755.00
Recording Fees and Tax Liens	660.00
Licenses and Fees	<u>689.49</u>
Total Collected	\$ 14,865.49

Total Remitted to Treasurer

\$ 304,571.49
=====

The system of calculating motor vehicle registration fees by the year of manufacture will end beginning with the 1996 model year vehicles. Model year 1995 and earlier vehicles will remain on the year of manufacture schedule for permit fees. (RSA 261:153, I & IV - amended).

The Town Clerk's office has received, from the Bureau of Vital Records, 2 new computer systems and 2 laser printers. These systems replace the one system furnished by the Bureau in 1992. The systems were set up January 26th and are working well. The purpose of the equipment is to implement the ADC (automated death certificate), AMC (automated marriage certificate and AVRIS (automated vital records issuance system) programs supplied by the Bureau. The Bureau purchased these systems with revenue from the VRI (Vital Records Improvement) Fund.

As of January 1, 1995 there have been some changes in the dog registration process. Veterinarians are now required to forward a copy of the rabies vaccination certificate for dogs and cats to the town or city clerk for those dogs or cats whose owner resides in their community. In addition, the civil forfeiture fine has been increased to \$25.00. At present the Town of Lancaster does not license cats, only dogs.

Respectfully submitted,

Jean E. Oleson, Town Clerk

DEATHS REGISTERED IN LANCASTER FOR THE YEAR ENDING DEC. 31, 1994

Date of Death	Name of Deceased	Name of Father	Maiden Name of Mother
January			
5	Roma Boisselle	Napoleon Rouleau	Isabelle Currier
12	Mertin Wilson Fink	Wilson M. Fink	Mary A. Madison
13	Maurice J. St. Germain	Natolie St. Germain	Civiline Fortier
14	Lucille I. Wildermuth	Reinhold Rodmamsky	Helene Shearer
19	Clara Alberta Denton	Robert J. Marsh	Mildred G. Davis
20	Donald L. Miller	Frank H. Miller	Corra L. Bowker
27	Ellen Ann Kimball	Bernard McDonough	Agnes Donovan
27	Neil Martin Ferguson	Martin J. Ferguson	Dorothy E. Cobb
31	Beatrice T. Lavers	Edgar Scott Taylor	Alice Bishop
February			
1	Lucille Marion Samson	Joseph Clevette	Margaret Kenney
2	Patricia LaDue	William Tardie	Mildred Burdick
2	Mildred Webster	Charles O. Demerritt	Lucy Barker
15	Earl F. Stephenson	Joseph Stephenson	Alice Errington
19	Lydia Mary Blodgett	Unknown	Unknown
March			
7	Vera Isabella Cooke	Peter MacNaughton	Margaret MacKinnon
8	Leah M. Cole	Lewis E. Cole	Florence Trevena
21	Frances Emily Lynch	Norman Henry Cook	Ellen Marion Brackett
22	Christine Anne Scalese	George W. Brown	Janet Frank
23	Marguerite L. Vashaw	Louis Cusson	L'Esperance Ferland
24	James Wallace Main	Walter Main	Annie Birnie
29	Everett Owen Hawkins	Owen R. Hawkins	Lois Rudell
April			
1	Irene R. Clark	H. John Clark	Orissa Green
1	Elizabeth K. Miller	Unknown	Unknown
2	Myrtle V. Roberts	Christopher Johannesen	Rhiengold Oleson
4	Florence Read Thayer	Edward Read	Florence E. Fairchild
7	Flora Kind	David Shatney	Avis Terrill
22	Eva May Dunn	William P. Deering	Ann Eliza Towle
May			
10	David Frederick Poel, Sr.	Clarence Peel	Fern Slicer
13	Donald William Bernard	Unknown	Unknown
June			
1	Abner H. Howland	Herbert E. Howland	Dora P. Smith
1	Roscoe G. Stevens, Jr.	Roscoe G. Stevens, Sr.	Bessie Blakeslee
4	Theresa A. Hartlen	Henry Dubreuil	Alida Plante
19	Evelyn E. Small	Benjamin Dowse	Isabel Bunnell

Date of Death	Name of Deceased	Name of Father	Maiden Name of Mother
June			
21	Walter Brainard	Barzilla Brainard	Eva Masure
23	Arthur F. Stickney, Jr.	Arthur F. Stickney, Sr	Blanch Plaisted
27	Flora K. Mahurin	Philip G. S. Roy	Amelia Bedard
27	Cora Lyn Holmes	James Alden Holmes	Patricia R. Kenney
30	Marian S. Mixer	John S. Silver	Mary Kinner
July			
4	Izola Frances Irwin	Edward Lund	Gladys Robinson
9	Elinor Mary Manning	Felix Valliere	Odelie M. Aubin
21	Nelson Sidney	Milton Nelson	Vera Boyce
27	Frederick O'Rourke	John O'Rourke	Elizabeth Sweet
August			
4	Lillian Iver Sirois	John Livingston	Carrie Oldrich
14	William F. Thistle	Harold Thistle	Ruby Foster
17	Robert E. Barrett	Richard A. Barrett	Alice Hayden
17	Clayton H. Barnett	Harry Barnett	Gertrude Frye
30	Rita C. Robertson	Victor Cloutier	Adrienne Roy
September			
3	Gordon R. Whitehill	Roy Whitehill	Lura Lyons
4	Doris Holt	John M. Bailey	Mae Lee Coleman
6	Mildred I. Briggs	Frank Davis	Harriet Scovill
10	Gladys E. Harvey	John T. Connors	Florence Mitchell
12	Anna M. Longstaff	William Astle	Annie Hopkins
17	Kenneth H. Sheltry	William E. Sheltry	Jennie Moses
29	Charles Eben Dodge	Eben Gove Dodge	Sara R. Sweatt
October			
3	Carroll Dean Sanborn	Claude W. Sanborn	Kate A. Monson
7	Armistice E. Whittum	John Whittum	Elizabeth Waterhouse
17	Dorilla Doris Dugas	Deseree Jacques	Mathilda Boissonneault
17	Gladys Weekes Heaney	Chester L. Weekes	Jessie Pickett
17	Robert W. Weekes	Robert W. Weekes, Jr.	Anna Martin
26	Mildred Ada Mardin	George Warrell	Jennie Wright
November			
2	Gladys Vivian Signs	Arthur Rowley	Ada Mather
4	Beverly Ann Kenison	Ray Willey, Sr.	Iva Hood
7	Ruby M. Richmond	Leon O'Keefe	Annie Laingemaid
8	Edward A. Beloin	Freddy Beloin	Amelia Noel
9	Kathleen M. Cleary	Unknown	Anna Ferrin
20	Elizabeth F. Daley	Eugene S. Foster	Rosa Lamb

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Name of Father</u>	<u>Maiden Name of Mother</u>
December			
4	Diana F. Hicks	Eugene H. Foss, Sr.	Ruth Lee
4	Charles A. Coles	Charles A. Coles, Sr.	Hattie Hosmer
9	Mary L. Gleason	Willard Cummings	Mariette Banister
15	Helen Moore	Lee Grapes	Rose Gay
21	Edna May Monahan	Earl Rosebrook	Gladys Silver
28	Robert A. Niles	Clarence H. Niles	Constance Bronson
29	Otis John Hart	John Hart Sr.	Elsie Burgess

DEATHS OF LANCASTER RESIDENTS OUTSIDE LANCASTER

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Name of Father</u>	<u>Maiden Name of Mother</u>
February			
24	Caroline Bedinger-Bowen	Jalmar Jarvie	Sylvia Freeman
March			
5	George D. Sobliros	Demetrios G. Sobliros	Unknown
September			
3	Joanne Marie Gaulke	Joseph Cheplak	Mary Zielinski

MARRIAGES REGISTERED IN THE TOWN OF LANCASTER FOR THE YEAR ENDING DECEMBER 31, 1994

Date	Name of Groom	Residence of Groom	Surname of Bride	Residence of Bride
Feb.				
12	James Michael Samson, Sr	Lancaster, N.H.	Maureen Coughlin	Lancaster, N.H.
14	Byron Custive Wild, Jr.	Lancaster, N.H.	Simone Evelyn Rabidue	Lancaster, N.H.
April				
9	Wayne Ronald Frenette	Lancaster, N.H.	Tricia Marie Hall	Lancaster, N.H.
16	Willard Frederick Bean	Lancaster, N.H.	Alice Buck Ferguson	Jefferson, N.H.
May				
14	Theodore William Johnson	Lancaster, N.H.	Susan Lynn Dupont	Lancaster, N.H.
14	Jeremy Paul Kilby	Lancaster, N.H.	Tammy Marie Potter	Lancaster, N.H.
20	Christopher James Chase	Pittsбург, N.H.	Linda Susan Baird	Lancaster, N.H.
28	William Henry Potter, Jr.	Lancaster, N.H.	Lise Florence Gagne	Lancaster, N.H.
28	Raymond Edward Clement, Jr	Lancaster, N.H.	Rema Leigh Dion	Lancaster, N.H.
28	Steven Leo Arsenault	Lunenburg, VT	Kerri Lynn Colby	Lunenburg, VT
June				
4	David Lee Spreadbury, Jr.	Lancaster, N.H.	Lorie Ann Berry	Lancaster, N.H.
4	David Daniel Flynn	Lancaster, N.H.	Cynthia Ann Eager	Lancaster, N.H.
12	Jeremy Reno Cross	Lancaster, N.H.	Elisa Eleanor Bell	Lancaster, N.H.
18	Frederick Norman Fleury	Lancaster, N.H.	Bonnie Lynn Kay	Lancaster, N.H.
July				
1	Everett Wilbur Rexford	Lancaster, N.H.	Phyllis Ann Prenzi	Lancaster, N.H.
2	James William Bennett	Lancaster, N.H.	Angela Dawn Timson	Lancaster, N.H.
8	Jamie Dawson Kenison, Sr.	Lancaster, N.H.	Sarah Jane Ward	Lancaster, N.H.
9	Forrest Paul Hicks, II	Lancaster, N.H.	Tracy Lee Thurston	Lancaster, N.H.
9	William Paul Tobin	Lancaster, N.H.	Laura Jean Whittlesey	Newmarket, N.H.
9	Lloyd Irvin Bradford, Jr.	Lancaster, N.H.	Donna Elizabeth Cote	Stratford, N.H.
14	Kenneth Everett Fraser	Lancaster, N.H.	Rhonda Lee LaCasse	Lancaster, N.H.
16	Thomas Robin Becker	Lancaster, N.H.	Tammy Consuella Ball	Lancaster, N.H.
30	Raul Pablo Laborde	Worcester, MA	Barbara Jean Brondyke	Lancaster, N.H.

BIRTHS IN THE TOWN OF LANCASTER TO LANCASTER RESIDENTS

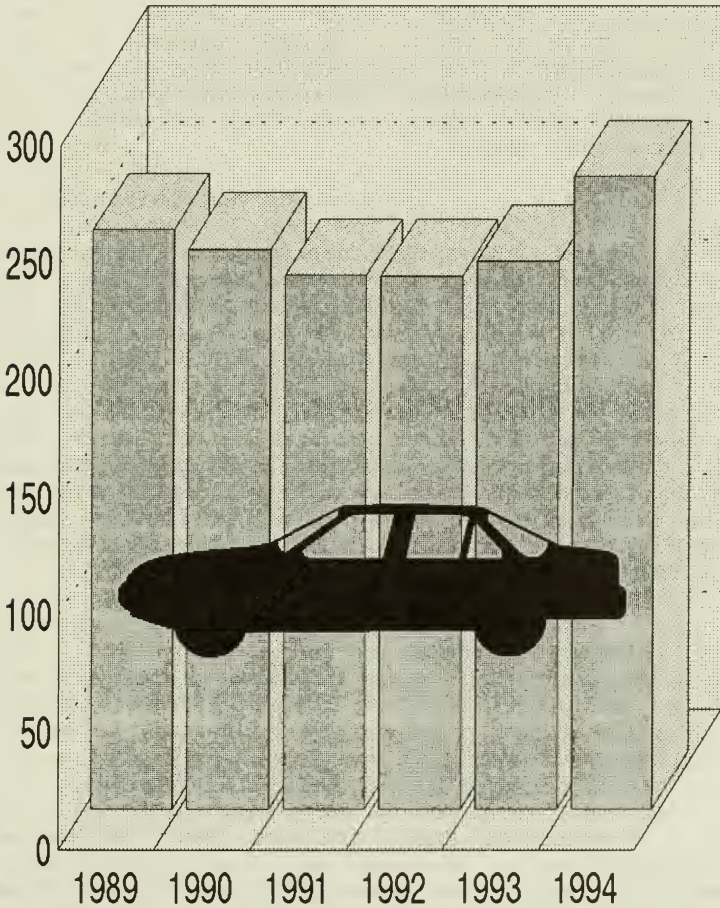
Date of Birth Name of Child	Name of Father	Name (Maiden) of Mother
January		
12 Mosheh	Christopher Charles Roller	Debra Marie Macko
24 Dimitrios Alexander	Kostantinos Kapoukranidis	Carol Sue Pierson
March		
4 Ann Catherine	Hal Bradley Goolman	Abby Joy Pollender
4 Kara Stewart	Hal Bradley Goolman	Abby Joy Pollender
10 Emily Aurore	Richard Joseph Brissson, Jr.	Denise Robertine Jutras
25 Mason Andrew	Andrew Michael Cliche	Margaret Lea Fitch
↳ May		
13 Spencer Michael	Jeffrey Alan Beaton	Bridget Emiline Mckenzie
21 Damien Robert	Richard Benjamin Gillespie	Michelle Joyce Willey
August		
25 Dakota Michael	Michael Paul Fennell	Jennifer Lynn Menzies
October		
9 Shane William	Jeffrey Harold Hickey	Lisa Ann LaFrance
10 Benjamin Robert	Robert Dale Gonyer	Cassandra Lynn Hill
29 Brian Joseph	Darren Joseph Williams	Diane Marie Deresendes
31 Cayden Robert	Jeremy Paul Kilby	Tammy Marie Potter
November		
7 Ethan Ronald	Mark Allen Ridley	Bethany Lynn Gainer
December		
1 Nora Schroeder	Peter Maynard Gair	Wendy Gair Muello

BIRTHS IN OTHER TOWNS TO LANCASTER RESIDENTS

Date of Birth Name of Child	Name of Father	Name (Maiden) Mother
January 12 Tyler Michael	Shane Michael Beattie	Trina Reeves Covell
March 15 Emily Katherine	Paul Timothy Mulcahey	Christine Marie Bouse
June 26 Eden Rain	Dave Leon Roy	Sandra Lea Brown
July 7 Jessica Haley	Jeffrey Charles Stanford	Tina Barbara Bournival
August 18 Zackery Alan	Christopher Robert Martin	Michelle Renae Streeter
September 27 Nicole Anne	Lawrence James Currier	Denise Marie McNeil
November 6 Katelyn Christina 14 Bruce Dana II	Allan Cole Ryder Bruce Dana Savage	Karen Joyce Stanhope Robin Lee Mudgett

MOTOR VEHICLE PERMIT FEES

Numbers in Thousands



COLONEL TOWN RECREATION DEPARTMENT

1994 Annual Report by Superintendent of Recreation

People tell me that they know my mood by reading what I write. My town report was due last week but I've been waiting for an absolutely wonderful day to occur so I could give an uplifting, positive report. Everything at Col. Town is feeling the effects of age, including me. I get one thing fixed and in good condition and another conks out on me, falls apart or turns into a pile of rust. I get myself in half decent condition then I gain ten pounds, get my hair cut too short, wear an old pair of sneakers too long and my hip conks out and so the struggle never ends. Col. Town is never going to be perfect and neither am I.

Still we must try to improve and maintain and not get too far behind or stuck in a rut too deep to ever get out. Early last year found the Community House furnace stubbornly refusing to provide any more heat without some repairs. We refurbished the body and did some major cleaning and repairing to the tune of \$1,000.00 and now she blows hot air into all the rooms once again and I'm grateful to her for continued service at such an old age.

We resurfaced all five tennis courts and the outdoor basketball court with money donated to the Lou Leaver Memorial Fund. This fund also purchased a hot water heater for the pool. The old one had rusted out at the bottom and could no longer hold water. The poor thing had to be hauled away and buried in the landfill.

Our pool pump was feeling very tired and old and was struggling to get us through another season. But, one Saturday morning we went over there to begin work and found complete silence. We did everything we could to revive her but to no avail. She demanded a major re-haul and we were singing another \$1,000.00 tune.

Our pool vac had given us many years of good service even though it was much too small for the job. It refused to do another lick of work. We retired it and replaced it with a brand new, big, shiny, red, powerful Aqua King who glides along and cleans the pool with much ease and agility. The tunes were getting costlier. This one cost \$4,500.00.

The Brieres moved into the cottage at the Community Camp and proceeded to get that area in shape. Grills No. 4 & 5 had been out of commission but Francis shaped them up and he, Lydia and their kids soon had the Community Camp looking like it belonged in the Swiss Alps.

The town had our underground storage tank tested along with their tanks which was an enormous help but I had to fill the tank which was an unexpected expense of almost \$4,000.00 to top our 10,000-gallon tank.

We painted the dugouts and snack bar. The CVSL came to me and said, "We want to grade the field for you." They paid for A and B fields. Col. Town paid for C field. Without the help of the softball league, I would never have considered doing this because of the cost.

We purchased a used computer. And, just before the year closed, we painted the gym and the balcony floors and put another coat of finish on the gym floor. This was another job that I would never have considered without the impetus of the Lancaster Rotary Club and the donation of the paint by Bob Snowman of the Spaulding Company.

I'm very proud of these projects and I feel like we've accomplished much more than I ever dreamed was possible. It's very humbling because all along the way there were people to help with advice, donations, and good will.

In the spring of 1995 I hope to resurface the pool with money from the Lou Leaver Memorial Fund. I'd like to buy a small loader so we can move dirt around easier and plowing at the rink would not be so difficult. I desperately want Col. Town to have it's own copy machine because it's so inconvenient having to use the town's and we do a tremendous amount of copying. There are small painting jobs that need to be done at the house. We need to purchase materials to rebuild #8 grill at the Community Camp and I'm looking for a new door for the caretaker's cottage.

Maintenance is the biggest job at Col. Town. Our programs are very successful and full of participants. We try to maintain a caring, home-like atmosphere. My governing board, the Col. Town Spending Committee, is very supportive of my efforts and I appreciate their gentle guiding and concern for my welfare.

So, even though age is creeping up on the Col. Town facilities and me, I hope we both show a certain character and wisdom that we didn't possess in our youth. I hope we both have a lot more to contribute towards making life in Lancaster more enjoyable and I hope we both have the vitality, enthusiasm and strength to do the job.

Andrea Leaver
Superintendent of Recreation

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070

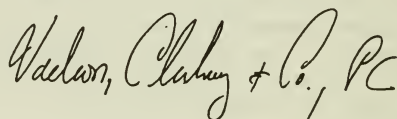
May 19, 1994

To the Board of Selectmen and Town Manager
Town of Lancaster, New Hampshire

In planning and performing our audit of the general purpose financial statements of the Town of Lancaster, New Hampshire for the year ended December 31, 1993, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously reported on the Town's internal control structure in our report dated May 19, 1994. This letter does not affect that report or our report on the general purpose financial statements dated May 19, 1994.

Sincerely,

A handwritten signature in cursive script that reads "Vachon, Clukay & Co., PC". The signature is written in dark ink and is positioned to the right of the word "Sincerely,".

THE STATE OF NEW HAMPSHIRE
TOWN OF LANCASTER
LANCASTER TOWN WARRANT
1995

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 14th 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 to act upon the following articles by written ballots (Articles 1,2,3,4,5,6 & 7). Polls will be open from 10:00 A.M. to 7:00 P.M. for balloting.

The business meeting will be held at 7:30 P.M. at the above mentioned Town Hall to act upon the remaining articles.

ARTICLE 1: To choose one (1) Selectman for three (3) years; One (1) Moderator for two (2) years; One (1) Supervisor of the Checklist for one (1) year; One (1) Trustee of the Trust Funds for three (3) years; One (1) member of the Colonel Town Investment Committee; One (1) Library Trustee for three (3) years; One (1) Cemetery Trustee for three (3) years; One (1) member of Emmons Smith Fund Committee for three (3) years; Three (3) Colonel Town Spending Committee members for three (3) years; and One (1) Budget Committee member for two (2) years; and Three (3) Budget Committee members for three (3) years.

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

Add the following sections:

All interior and exterior building improvements for building located in a flood hazard area or with a change in outside building dimensions or a new building erection, with a fair market value of \$1,000 or greater shall obtain a building Permit.

Buildings not located in a flood hazard area or with no change in exterior building dimensions shall obtain a building permit for all interior and exterior improvements, with a fair market value greater than \$2,500.

(With the recommendations of the Planning Board)

(Note: This will change the current situation where all changes greater than \$1,000 require a Building Permit, the \$1,000 amount is a FEMA requirement)

ARTICLE 3: To see what action the Town will take on the following amendment relative to the Lancaster Zoning Ordinance:

Amend the Zoning Map to include Tax Map R1, Lots 10-N and 5 entirely within the Commercial Industrial Zone.

(With the recommendations of the Planning Board)

(Note: These lots are currently zoned half Commercial/Industrial and half Agricultural, this will enable the Town to purchase a portion of one of the lots for the proposed EDA project)

ARTICLE 4: To see what action the Town will take on the following amendment relative to the Lancaster Zoning Ordinance:

Amend each Zoning District's, Permitted Use Section, to include the following item:

All Uses not listed under this section are not allowed.

Amend each Zoning District's, Non-Permitted Uses Section, by deleting the sections in their entirety.

(With the recommendations of the Planning Board)

(Note: The current regulations are unclear, none of the allowed uses change, these Amendments will only clarify the intent of the regulation)

ARTICLE 5: To see what action the Town will take on the following amendment relative to the Lancaster Site Plan Review Regulations:

Amend Article V as follows:

Deleting Section E. from an applicant shall obtain...

Deleting Section C. from site Plan Review shall not be required for.

Amend Article IX: Submission Requirements to say:

Application for Site Plan approval shall be accompanied by 3 paper copies of the proposed Site Plan, including the following applicable information, as determined by the Planning Board.

(With the recommendations of the Planning Board)

(Note: These changes clarify confusing portions of the regulations)

ARTICLE 6: Shall the Town adopt the provisions of RSA 72:28, V and VI for an optional veterans' tax credit and an expanded qualifying war service for veterans seeking the tax credit? The optional veterans' tax credit is \$100, rather than \$50. (Note: If approved this would double the Town's War Credits from \$13,850 to \$27,700 and would increase the Town's budget a total of 1.4%. This

computes to \$0.11 on the tax rate which would result in an increased tax burden of \$11.00 for a home that is assessed at \$100,000.)

ARTICLE 7: Shall the Town adopt the provisions of RSA 72:35, IV for an optional tax credit on the taxes due on residential property for a service-connected total disability? The optional disability tax credit is \$1,400 rather than \$700. (Note: If approved this would double the Town's Disabled Credits from \$1,832 to \$3,665 and would increase the Town's budget a total of 0.2%. This computes to 1 1/2 cents on the tax rate which would result in an increased tax burden of \$1.50 for a home that is assessed at \$100,000.)

ARTICLE 8: To authorize the Board of Selectmen to exercise an Option To Purchase relative to a portion of property located on Route 3 - North (Map R1, Lot 10N), consisting of 50 undeveloped acres, currently owned by Pinetree Power Development Corporation. The option price shall be the Fair Market Value, yet to be determined. Further, to make Water and Sewer Infrastructure Improvements, install a Water Storage Facility, Develop a Business Park and obtain interim financing. Said purchase and improvements are contingent upon and completely funded by receipt of a Federal EDA Grant, and will have no effect on the tax rate. (The Selectmen recommend this Warrant Article)

ARTICLE 9: To see if the Town will vote to accept the conveyance of Lancaster Elementary School (School Street site including Cantin site) and to authorize the Selectmen to reconvey property to be so acquired from the White Mountains Regional School District, together with all or a portion of the paved area in front of the existing Lancaster Elementary School, and all necessary easements, rights-of-way, and other appurtenant rights to the State of New Hampshire for the location of the new Coos County Justice Center. In addition, the foregoing conveyance may include all or a portion of School Street, as well as any relocation thereof, and shall be on such terms and conditions as the Board of Selectmen deem reasonable and prudent.

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of **ninety two thousand one hundred thirteen dollars (\$92,113)** to be added to the following Capital Reserve Fund Accounts previously established for the purposes and sums indicated:

Highway Dept. Heavy Equip. Fund	\$ 20,000
Fire Truck Fund	15,000
Ambulance Fund	30,000
Landfill Close-Out	5,000
Town Hall Improvements	5,000
Water Dept Infrastructure Fund	15,000
Mt. Carberry Escrow	<u>2,113</u>
Total	\$ 92,113

(The Selectmen and the Budget Committee recommend this appropriation)

ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of **Seven Thousand Five Hundred Dollars (\$7,500) for the position of Town Promoter.** (Note: The \$2,500 balance to fully fund the position will be paid by the Chamber of Commerce.) (The Selectmen and Budget Committee recommend this appropriation)

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of **two million one hundred forty three thousand eight hundred thirty five dollars (\$2,143,835.00)** which represents the operating budget. Said sum is exclusive of all special articles addressed. (The Selectmen and Budget Committee recommend this appropriation)

ARTICLE 13: To see if the Town will vote to rescind the authority granted the Board of Selectmen at the March 12, 1991 Annual Meeting which authorized long-term debt for the construction of the Martin Meadow Pond Bridge. (Recommended by the Town Auditors)

ARTICLE 14: To transact any other business that may legally come before this meeting.

Given under our hands and seal this 22nd day of February, in the year of our Lord, Nineteen hundred and ninety-five.

/s/
Leon H. Rideout

/s/
John P. Martin

/s/
Michael W. Beattie

Board of Selectmen
Town of Lancaster, N.H.

A TRUE COPY OF WARRANT ATTEST:

/s/
Leon H. Rideout

/s/
John P. Martin

/s/
Michael W. Beattie

ESTIMATED REVENUES

Observation

The Town's accounting system includes estimated revenue from various sources. However, these estimated revenues were not updated for revisions in estimates when the tax rate was set and for various adjustments made by the New Hampshire Department of Revenue.

Implication

Controls over budgetary accounts are weakened. The budget variances on the Town's accounting system were not accurate as the revised estimates from the MS-2 were not entered on the system.

Recommendation

The adopted budget used to set the tax rate should be reconciled to the Town's accounting system. This would include recording estimated revenues for property taxes as well as any other adjustments made by DRA. This will allow the Town to have better control over the budget and provide meaningful information to management.

BANK RECONCILIATIONS

Observation

We noted that the Town Accountant prepares the bank reconciliations as well as maintains the general ledger system. The bank reconciliations were not reviewed by the Treasurer or the Town Manager. We also noted that the bank reconciliations have not been prepared for the 1994 calendar year.

Implication

Controls over cash are weakened as there is a lack of segregation of duties. An error may occur and not be detected as the person responsible for the general ledger is also reconciling the cash accounts.

Recommendation

We are aware that the bank reconciliations have not been prepared for 1994 as this duty is now going to be the responsibility of the Treasurer. However, errors may not be detected in a timely manner if the bank reconciliations are not prepared soon after the bank statement is received. If the Town Accountant continues to prepare the bank reconciliations, the bank reconciliations should, at a minimum, be reviewed by the Town Manager or the Treasurer. The Town Manager or Treasurer should also open the bank statements to review them for any unusual or unidentified debit memos.

ABATEMENT FORMS

Observation

As part of our audit, we reviewed the abatements issued during the year. We were not provided with approved water and sewer abatements. We noted that some of the abatements for property taxes were not approved by the Board of Selectmen.

Implication

To ensure that all abatements are valid, the Board of Selectmen should approve each abatement. This will also provide a segregation of duties so that the abatements are approved by someone other than the Tax Collector. We were unable to determine if the water and sewer abatements were valid. There is increased risk that revenues will not be collected if invalid abatements are recorded in the property tax system.

Recommendation

We recommend that all abatements be approved by the Board of Selectmen. After they are approved, they should be maintained by the Tax Collector as supporting documentation. The water and sewer abatements should be formalized noting the customer, amount of abatement, cause of abatement and authorization for the abatement. This procedure will strengthen controls over the abatement issued and will ensure that only authorized abatements are recorded.

INTEREST INCOME ALLOCATIONS

Observation

The Town has one cash account for the general fund and the water and sewer special revenue funds. During our audit, we noted that the Town does not allocate interest on investments to the various funds which have pooled cash.

Implication

Interest is not being recognized in the funds which have pooled cash. Revenues are understated in the water and sewer funds and overstated in the general fund.

Recommendation

The Town may consider developing a method of allocating investment income to the other funds. The average monthly cash balance for a particular fund could be used as a percentage of the total cash balance. The percentage can then be applied to the interest earned for the month. This will allow interest to be allocated to the other funds.

MANUAL CHECKS

Observation

We noted that the Town prepares numerous manual checks. The Town had over 700 manual checks which were written for various purposes deemed to be emergencies. We also noted that the checks series for the manual checks is approximately the same series as the computerized checks.

Implication

This increases the work of the Town Accountant as each manual check also needs to be entered into the computer system to indicate the account distribution and to ensure that the computer data is complete. Each manual check also requires approval and the signature of the Treasurer. There is also additional chance for errors to be made.

Recommendation

The number of manual checks should be limited. All vendor payments should be processed through the computer system. This will reduce the work for the Town Accountant as well as strengthen controls over cash disbursements. We realize that an emergency may arise and a manual check may be necessary. However, these instances should be reduced to a minimum amount. The Town may also consider using separate check series which do not overlap. This will reduce any confusion relating to a particular check number.

COLLATERAL AGREEMENT

Observation

The Town entered into a collateral agreement with one of the financial institutions used by the Town. Deposits are now collateralized with securities of the United States Government or Agency to a maximum amount of \$1,000,000. These securities are held by a third party custodial safekeeping arrangement in the Town's name. We noted that the Town does not receive any monthly statements indicating the collateral held by the third party.

Implication

The Town is not able to monitor the financial institution's compliance with the collateral agreement. The bank may make an error without the Town's knowledge.

Recommendation

The Town should request monthly statements along with the monthly bank statement to monitor the collateral pledged with the third party. The statements would detail the amount of collateral pledged for the Town. This collateral should be in compliance with the banking agreement.

DEBT AUTHORIZED AND UNISSUED

Observation

At the March 12, 1991 Annual Meeting, debt was authorized for the Martin Meadow Bridge in the amount of \$86,000. We noted that the project has been completed and the debt will not be issued.

Implication

The Town may unnecessarily be maintaining records of the authorized and unissued debt.

Recommendation

We recommend that the Town rescind the debt at the next Town Meeting. This will remove the debt from the accounting records.

WITHHOLDING FORMS

Observation

As part of our audit, we reviewed the personnel files. We were unable to locate several Withholding Allowance Certificate Forms (W-4 Forms). These forms indicate the amount of federal income tax to be withheld from employees' pay checks.

Implication

These forms are required to be completed for each employee. The incorrect amount of federal income tax may be withheld from the employees' gross pay. This could result in an unanticipated tax liability for the employee.

Recommendation

We recommend that the Town develop a system to ensure that the necessary W-4 Forms are completed by each employee. The Town should review the personnel files to determine which W-4 Forms have not been completed and obtain them as soon as possible.

EMPLOYEE ELIGIBILITY VERIFICATION FORMS

Observation

We were unable to locate Employee Eligibility Forms (Form I-9) for Town employees hired during the year. Only some of the department heads obtained the I-9 Forms.

Implication

The Town may not be in compliance with federal regulations which require a completed I-9 Form for each employee hired after November 6, 1986. The Town may be subject to penalties for each I-9 Form which has not been completed.

Recommendation

The Town may consider developing a checklist to ensure that the required forms are completed as part of the hiring process. The checklist should be reviewed to determine the appropriate forms have been obtained. The I-9 Forms should then be retained in the personnel files.

TIME CARD APPROVAL

Observation

The Town's policy is to have the Town Manager approve all time cards prior to payment. We noted several instances in which time cards were not approved by the Town Manager.

Implication

To ensure that employees are only paid for the number of hours worked, the time cards should be approved. An employee may have been paid for hours which were incorrectly included on the time card.

Recommendation

We recommend that the Town Accountant review the employee time cards before they are entered into the payroll system. All time cards should have the approval of the Town Manager before being processed. If a time card has been overlooked, it should be brought to the attention of the Town Manager. This will ensure that the authorized number of hours are being paid.

DEDUCTION AUTHORIZATION

Observation

The Town offers various voluntary payroll deductions. We were not provided with employee authorization for some of the voluntary payroll deductions.

Implication

Any voluntary payroll deductions should be authorized by the employee to enhance controls over the payroll system. An invalid deduction or the incorrect amount could be withheld from an employees paycheck.

Recommendation

All voluntary payroll deductions should be approved by the employee. The Town may consider using deduction authorization forms which indicate the employee name, the deduction which is being withheld and the amount of the deduction. This will document the approval of the employee to have the amount withheld from gross pay. Any changes in the amounts of deductions should also be noted and approved by the employee. The voluntary deduction authorizations should be retained in the personnel file.

QUARTERLY PAYROLL REPORTS

Observation

During our audit, we noted that the employer's quarterly federal tax return (941 Forms) were not filed consistently throughout the year. We noted that three quarters reported wages subject to federal income tax on line two of the 941 Form and one quarter included gross wages on line two.

Implication

The Town is not following instructions of the 941 Form. The instructions indicate that gross wages should be reported on line two of the 941 Form, regardless of whether income tax, social security or Medicare is withheld.

Recommendation

We recommend that the Town review the instructions for completing these payroll forms. The instructions are routinely updated and may require a change in reporting format. The 941 Forms should be filed consistently throughout the year to ensure that all information can be reconciled to other payroll reports that are required, namely W-2 and W-3 forms.

PROPERTY TAX WARRANT

Observation

The property tax warrant that was committed to the Tax Collector was not reconciled to the blotter book. We noted that there was an immaterial variance between the first half and second half property tax billings. We also noted that abatements were issued twice in three instances.

Implication

The warrants should be reconciled to ensure that all property tax revenues are being collected. The reconciliation process will also help to detect any errors or omissions in the billings.

Recommendation

We recommend that the Tax Collector reconcile the warrants to the blotter book. Once the tax rate has been set and the valuation has been reported to DRA, no changes should be made to the computer system. Supplemental warrants can be issued for those properties that were omitted.

YIELD TAX WARRANTS

Observation

We noted that the Tax Collector does not have commitments for yield taxes. The Tax Collector assesses the yield taxes as well as collects the yield taxes. The Board of Selectmen approve the intent to cut but do not review the yield tax calculation.

Implication

To have proper segregation of duties, the Board of Selectmen should commit the yield taxes to the Tax Collector before she collects the yield taxes.

Recommendation

We recommend that the Board of Selectmen commit the yield tax warrants to the Tax Collector. This will ensure that the yield taxes have been reviewed and have been approved for collection.

FILING SYSTEM

Observation

The Town presently files all paid invoices by manifest. The invoices are attached to the approved manifest which includes both manual and computerized checks. The approved manifests are kept in chronological order.

Implication

It is very time consuming to find a particular vendor invoice without knowing the check number. It is also difficult to review all the invoices for a particular vendor as the paid invoices may be on various manifests.

Recommendation

We recommend that the Town consider an alternative method of filing paid invoices. The paid invoices could be filed in alphabetical order by vendor. This will allow Town personnel to locate an invoice in a relatively minimum amount of time. The paid invoices for a particular vendor will also be in a one file which will reduce the risk that an invoice will be paid twice.

PURCHASE ORDER POLICY

Observation

The Town has an informal purchase order policy which requires that a purchase order be issued for all purchases over \$100. We noted several instances in which there were no purchase orders available. The purchase orders are not filed along with the paid vendor invoice.

Implication

The purpose of the purchase order system is to provide control over purchases. The purchase order allows the Town personnel to determine if an appropriation exists.

Recommendation

We recommend that all department heads review the Town's purchasing policy and submit properly completed purchase orders in a timely manner. The Town may also consider increasing the minimum amount requiring an invoice. The current amount may be too restrictive for department heads. Another alternative would be to set various levels of authority for approval. A different level could be set for department head approval, Town Manager approval and the Board of Selectmen. This will provide for a more effective system to control the expenditure of Town funds. The approved purchase orders should then be matched with the vendor invoice prior to payment.

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070

To the Board of Selectmen and Town Manager
Town of Lancaster, New Hampshire

We have audited the general purpose financial statements of the Town of Lancaster, New Hampshire as of and for the year ended December 31, 1993, and have issued our report thereon dated May 19, 1994.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Town of Lancaster, New Hampshire for the year ended December 31, 1993, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Town of Lancaster, New Hampshire is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

ACCOUNTING APPLICATIONS

- Budget
- Cash and investments
- Revenue and receivables
- Expenditures for goods and services
and accounts payable
- Payroll and related liabilities
- Debt and debt service expenditures

For all of the internal control categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Town of Lancaster, New Hampshire in a separate letter dated May 19, 1994.

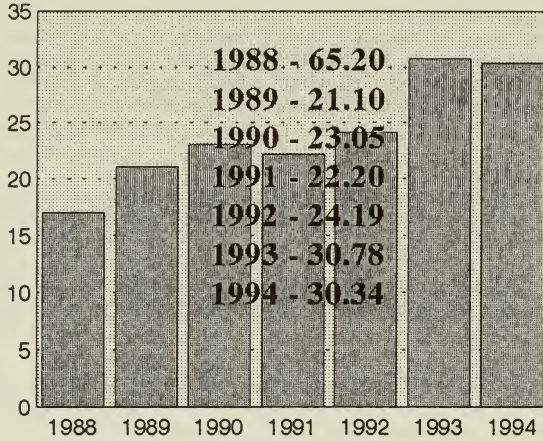
This report is intended for the information of management and the Board of Selectmen. However, this report is a matter of public record and its distribution is not limited.

Vachon, Olney & Co., PC

May 19, 1994

TAX RATE COMPARISON

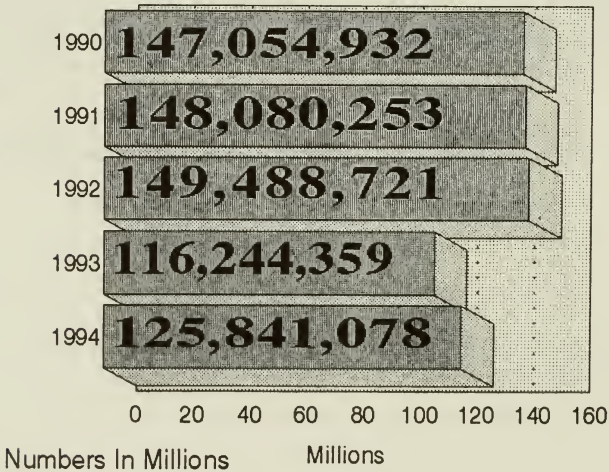
For Years 1988 - 1994



1988 -YEAR OF REAPPRAISAL

NET ASSESSED VALUATION

FOR YEARS 1990 - 1994



ANNUAL TOWN MEETING

March 8, 1994

The 1994 Town Meeting was opened at 10:00 AM by Moderator Paul D. Desjardins and a 20 article warrant was presented to act upon. Voting for municipal officers, four zoning amendments and a building code ordinance amendment began and continued until 7:00 P.M.

At 7:30 P.M. the Moderator opened the business session of the Meeting and acknowledged the dedication of the Annual Report to retired Police Chief Allvin "Whitey" Leonard.

Article 1: Election of municipal officers.

Selectman, Michael W. Beattie	3 year term
Sprv of the Cklst, Constance M. Cardinal	6 year term
Trustee of Trust Funds, James Fitch	3 year term
Cemetery Trustee, Deborah Arsenault	3 year term
Library Trustee, Steven J. Turaj	3 year term
Emmons Smith Fund, Jean C. Foss	3 year term
Col. Town Spending Committee (3)	
Rebecca Crawford	3 year term
Sarah W. Hill	3 year term
Marcella Nugent	3 year term
Budget Committee (3)	
Linda E. Hutchins	3 year term
Stan Knecht	3 year term
Dan Mitchell	3 year term

Article 2: Zoning amendment to amend the Sign Ordinance provisions for Commercial and Commercial/Industrial zones by changing the free standing sign square footage allowance from 12 to 24 square feet. Add the following to Temporary and Portable Signs: portable signs advertising sale or lease of property may be permitted provided that the sign does not exceed the dimensions permitted in the district in which they are to be displayed and political signs shall be permitted in accordance with State Legislation. Add the following new section regarding sign setbacks: all free standing signs shall be setback at least 5 feet from any public right-of-way and at least 10 feet from any lot line. The article passed - 340 yes, 143 no.

Article 3: Zoning amendment to repeal the Town of Lancaster's Sign Ordinance, Article 6 Regulation of Signs, in it's entirety. The article failed - 105 yes, 371 no.

- Article 4: Zoning amendment to rezone Bridge Street from Agricultural to Commercial/Industrial from the end of the existing Commercial/Industrial zone to the Vermont border. The article passed - 343 yes, 148 no.
- Article 5: Zoning amendment to allow manufactured housing subdivisions. The article passed - 340 yes, 143 no.
- Article 6: Amend the Building Code Ordinance by updating the Flood Insurance Rate Map to include the date of the official map of April 1, 1982. The article passed - 433 yes, 55 no.
- Article 7: To raise and appropriate the sum of \$3,018,600 for the purpose of upgrading the Municipal water system. The project includes the construction of a Slow Sand Water Treatment Facility, transmission main replacement, distribution main replacement, service line reconnection, telemetry, meters and back flow preventers, engineering, administration, legal and other related costs for facilities, land acquisition, easements and rights-of-way. Results of balloting - 134 yes, 24 no.
- Article 8: To raise and appropriate the sum of \$25,000 for the revaluation of all public utility property. The article passed.
- Article 9: To raise and appropriate the sum of \$60,000 to purchase a Highway Dump Truck and authorize the withdrawal of that amount from the Capital Reserve Fund created for that purpose. The article passed.
- Article 10: To raise and appropriate the sum of \$82,113 to add to the following Capital Reserve Funds:
- | | |
|------------------------|--------------|
| Highway Dept. | \$30,000 |
| Fire Truck Fund | 15,000 |
| Ambulance Fund | 20,000 |
| Landfill Close-Out | 5,000 |
| Town Hall Improvements | 5,000 |
| Oil Tank Removal | 5,000 |
| Mt. Carberry Escrow | <u>2,113</u> |
| Total | \$82,113 |

The article passed.

Article 11: To raise and appropriate the sum of \$10,000 to hire a Town Promoter.

Article 11 was amended by adding the following language: this position will be held solely by a Lancaster resident or group of Lancaster residents.

The amendment and the article as amended passed.

Article 12: To raise and appropriate the sum of \$15,000 for the purchase of an Extricator ("Jaws of Life"). The article failed.

Article 13: To raise and appropriate the sum of \$200 for the support of Big Brothers/Big Sisters of Northern New Hampshire. The article passed.

Article 14: To raise and appropriate the sum of \$2,106,827 which represents the operating budget. Said sum is exclusive of all special articles addressed. The article passed.

Article 15: To accept the provisions of RSA 31:95-b which provides for town authorization to the Board of Selectmen to apply for, accept and expend unanticipated money from state, federal or another governmental unit or a private source. The article passed.

Article 16: 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. The article passed.

Article 17: To accept the provisions of RSA 33:7 allowing the Board of Selectmen to issue tax anticipation notes. The article passed.

Article 18: To authorize the Board of Selectmen to accept on behalf of the town, gifts, legacies and devises as permitted by RSA 31:19. The article passed.

Article 19: To accept the provisions of RSA 202-A:4-c. The article passed.

Article 20: Other discussion.

Moderator Desjardins declared the business meeting concluded at 9:55 P.M.

TAX YEAR 1994 SUMMARY INVENTORY OF VALUATION

VALUE OF LAND ONLY

Current Use.....	\$	2,420,578.00
Residential.....	\$	26,512,564.00
Commercial/Industrial....	\$	9,308,050.00
TOTAL OF TAXABLE LAND		\$ 38,241,192.00
Tax Exempt & Non-Taxable		\$ 4,634,600.00

VALUE OF BUILDINGS ONLY

Residential.....	\$	55,073,327.00
Manufactured Housing.....	\$	1,541,250.00
Commercial/Industrial....	\$	22,071,102.00
TOTAL OF TAXABLE BUILDINGS		\$ 78,685,679.00
Tax Exempt & Non-Taxable		\$14,136,050.00

PUBLIC UTILITIES		9,668,457.00
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VALUATION BEFORE EXEMPTIONS		\$126,595,328.00
Blind Exemption (3).....	\$	45,000.00
Elderly Exemption (53)...	\$	686,900.00
Solar/Windpower (4).....	\$	22,350.00

TOTAL DOLLAR AMOUNT OF EXEMPTIONS ALLOWED	\$	754,250.00
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NET VALUATION ON WHICH THE TAX RATE IS COMPUTED		\$125,841,078.00
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UTILITY SUMMARY

Public Service of N.H.	\$	5,848,439.00
Portland Pipeline Corp.	<u>\$</u>	<u>3,820,018.00</u>
		\$9,668,457.00

Number of Individuals Granted an Elderly Exemption 1994 (53)
27 at \$10,000.00

CURRENT USE REPORT

	No. of Acres
Farm Land	4,300.51
Forest Land	17,932.70
Unproductive Land	851.42
Wet Land	614.87
Total Number of acres	
Exempted Under Current Use	23,699.50

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

MICHAEL W. BEATTIE
LEON H. RIDEOUT
JOHN P. MARTIN



STATEMENT OF APPROPRIATIONS TAXES ASSESSED AND TAX RATE

For the year 1994

GENERAL GOVERNMENT:

Executive.....	\$40,278
Elections & Registrations.....	23,373
Financial Admin.....	102,317
Legal Expenses.....	10,000
Personnel Admin.....	110,996
Planning & Zoning.....	14,585
Government Bldg.....	34,600
Cemeteries.....	28,750
Insurance.....	93,300
Advertising.....	20,375

PUBLIC SAFETY:

Police.....	243,571
Ambulance.....	73,432
Fire.....	54,932

HIGHWAYS, STREETS, BRIDGES:

Highways & Streets.....	349,969
Street Lighting.....	30,000
Parking Meters.....	3,000

SANITATION:

Sewage Collection & Disposal.....	190,323
Solid Waste Collection.....	26,000
Solid Waste Disposal/Transfers.....	119,090
Water Services.....	153,372

HEALTH:

Animal Control.....	950
Health Officer/Agencies.....	15,800

WELFARE:

Welfare.....	25,000
Welfare Agencies.....	4,825

CULTURE AND RECREATION:

Parks & Recreation.....	162,928
Library.....	64,173
Patriotic Purposes.....	1,500

ECONOMIC DEVELOPMENT:

Economic Development.....	-0-
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DEBT SERVICE:

Debt Service.....	84,588
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CAPITAL OUTLAY:	
Capital Outlay.....	140,000
Capital Reserve Payments.....	62,113
TOTAL APPROPRIATIONS.....	2,284,140

REVENUES

Taxes.....	154,500
Town Clerk's Fees.....	272,000
Inter. Government.....	128,289
Town Office.....	15,000
Planning & Zoning.....	1,000
Police.....	18,500
Ambulance.....	90,000
Fire.....	1,000
Highway.....	5,000
Solid Waste.....	22,000
Building Permits.....	750
Insurance.....	30,000
Sale of Town Property.....	14,191
Interest.....	6,318
Capital Reserve Fund.....	60,000
Economic Development.....	-0-
Col Town Spending Committee.....	158,928
Fund Balance.....	140,000
Water.....	153,372
Sanitation.....	190,323
Cemeteries.....	24,750
Library.....	2,600
Total Revenues.....	1,488,971

TAX-RATE COMPUTATION

Total Town Appropriations.....	\$2,284,140
Total Revenues & Credits.....	<u>-1,488,521</u>
NET TOWN APPROPRIATIONS.....	795,619
Net School Tax Assessment(s).....	+2,489,027
County Tax Assessment.....	<u>+ 369,122</u>
TOTAL OF TOWN, SCHOOL & COUNTY.....	\$3,653,768
DEDUCT Total Business Profits Tax Reimbursement -	31,667
ADD War Service Credits.....	+ 15,682
ADD Overlay.....	<u>+ 180,235</u>
PROPERTY TAX TO BE RAISED.....	\$3,818,018

STATEMENT OF BOND DEBT

GARLAND ROAD BRIDGE NOTE 6.75 percent
 Amount of Original Note \$153,400.00
 Payable to: Connecticut National Bank

<u>Maturities</u>	<u>Principal</u>	<u>Interest</u>
July 1995	25,000.00	1,687.50
	\$ 25,000.00	\$ 1,687.50

WATER STORAGE RESERVOIR NOTE 5.4 to 7.25 percent
 Amount of Original Note \$250,000.00
 Payable to: Municipal Bond Bank

<u>Maturities</u>	<u>Principal</u>	<u>Interest</u>
July 1995	25,000.00	5,312.50
July 1996	25,000.00	3,575.00
July 1997	25,000.00	1,812.50
	\$ 75,000.00	\$ 10,700.00

SLUDGE REMOVAL 6.5 percent
 Amount of Original Note \$60,000.00
 Payable to: Siwooganock Guaranty Savings Bank

<u>Maturities</u>	<u>Principal</u>	<u>Interest</u>
February 1995	12,000.00	1,950.00
February 1996	12,000.00	1,170.00
February 1997	12,000.00	390.00
	\$ 36,000.00	\$ 3,510.00

TRANSFER STATION 5.0 percent
 Amount of Original Note \$71,700.00
 Payable to: Municipal Bond Bank

<u>Maturities</u>	<u>Principal</u>	<u>Interest</u>
January 1995	25,000.00	1,625.00
January 1996	20,000.00	500.00
	\$ 45,000.00	\$ 2,125.50

COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES
FISCAL YEAR ENDING DECEMBER 31, 1994

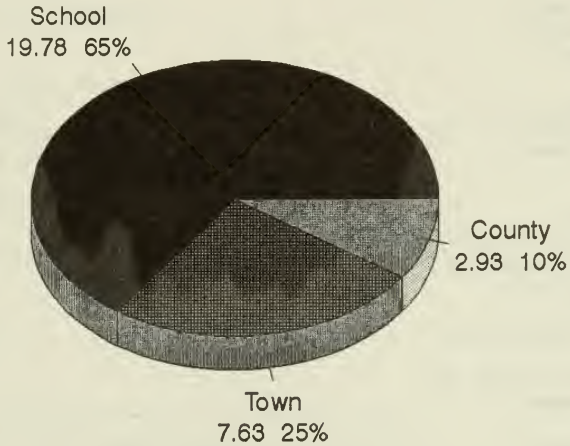
Title of Appropriation	Amount Appropriated	Encumbered From 1993	Amount Available
Executive	\$40,278.00	\$ -	\$40,278.00
Election, Registration & Vital	23,373.00	-	23,373.00
Financial Administration	102,317.00	\$895.00	103,212.00
Legal Expenses	10,000.00	-	10,000.00
Personnel Administration	110,996.00	-	110,996.00
Planning & Zoning	14,585.00	\$2,312.00	16,897.00
General Government Buildings	34,600.00	-	34,600.00
Cemeteries	28,750.00	-	28,750.00
Insurance & Bonds	93,300.00	-	93,300.00
Advertising & Regional Assoc.	20,375.00	-	20,375.00
Police Department	243,571.00	760.00	244,331.00
Ambulance	73,432.00	\$1,000.00	74,432.00
Fire Department	54,932.00	\$6,427.58	61,359.58
Highways & Streets	349,969.00	\$26,396.00	376,365.00
Street Lighting	30,000.00	-	30,000.00
Parking Meters	3,000.00	-	3,000.00
Solid Waste Collection	26,000.00	-	26,000.00
Solid Waste Disposal/Transfers	119,090.00	\$2,474.00	121,564.00
Sanitation Department	190,323.00	\$2,000.00	192,323.00
Water Department	153,372.00	\$5,852.00	159,224.00
Health Administration	600.00	-	600.00
Animal Control	950.00	-	950.00
Health Agencies	15,200.00	-	15,200.00
Town Welfare	25,000.00	-	25,000.00
Other Welfare Assistance	4,825.00	-	4,825.00
Parks & Recreation	162,928.00	-	162,928.00
Patriotic Purposes	1,500.00	-	1,500.00
Economic Development	-	-	-
Wm D. Weeks Memorial Library	64,173.00	-	64,173.00
Principal--Long Term Bonds & Notes	68,200.00	-	68,200.00
Interest--Long Term Bonds & Notes	8,888.00	-	8,888.00
Interest--Tax Anticipation Note	7,500.00	-	7,500.00
Capital Outlay	140,000.00	-	140,000.00
Transfers--Capital Reserve Funds	62,113.00	-	62,113.00
	<u>\$2,284,140.00</u>	<u>\$48,116.58</u>	<u>\$2,332,256.58</u> (2,191,180.07)
			<u>\$141,076.51</u> (48,116.58)
			<u>\$92,959.93</u>

Expenditures	Overdrafts	Unexpended Balances	Encumbrances Forwarded to 1995
\$40,278.00	\$ -	-	\$ -
23,452.79	79.79	-	-
101,464.82	-	1,747.18	\$669.28
11,880.81	1,880.81	-	\$3,000.00
111,548.12	552.12	-	-
16,740.56	-	156.44	-
29,294.78	-	5,305.22	-
28,677.20	-	72.80	-
79,519.75	-	13,780.25	-
18,458.19	-	1,916.81	\$1,000.00
264,321.16	19,990.16	-	-
67,220.94	-	7,211.06	\$5,176.00
57,318.75	-	4,040.83	2,890.00
354,959.02	-	21,405.98	\$1,963.75
26,552.01	-	3,447.99	-
3,000.00	-	-	-
25,255.80	-	744.20	-
121,044.54	-	519.46	-
181,263.06	-	11,059.94	\$9,821.00
164,847.35	5,623.35	-	-
600.00	-	-	-
1,093.20	143.20	-	-
15,200.00	-	-	-
17,834.21	-	7,165.79	-
4,625.00	-	200.00	-
163,370.11	442.11	-	-
1,650.39	150.39	-	-
-	-	-	-
64,015.87	-	157.13	-
68,700.00	500.00	-	-
5,080.29	-	3,807.71	-
0.00	-	7,500.00	-
59,800.35	-	80,199.65	\$88,000.00
62,113.00	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>
\$2,191,180.07	\$29,361.93	\$170,438.44	\$112,520.03
		(29,361.93)	
		<hr/>	
		\$141,076.51	

MUNICIPAL TAX RATE BREAKDOWN

<u>TAX RATES</u>	<u>1993</u>	<u>1994</u>
Town	7.66	7.63
School District	19.64	19.78
County	<u>3.48</u>	<u>2.93</u>
Municipal Tax Rate	30.78	30.34

Your 1994 Tax Dollar



Total Tax Rate \$30.34 Per \$1000

TAX COLLECTOR'S REPORT

Summary of Tax Accounts Fiscal Year Ended December 31, 1994

Town of : Lancaster

DR.

.....Levies of.....
1994 1993 Prior

Uncollected Taxes-Beginning
of Fiscal Year: (1)

Property Taxes:	\$492,156.85	1,293.15
Resident Taxes:		3,360.00
Yield Taxes:	1,006.26	
Land Use Change Tax	1,200.00	2,779.64

Taxes Committed to Collector:

Property Taxes:	\$3,804,585.83	
Land Use Change Tax:	4,080.00	
Yield Taxes:	28,403.06	

Added Taxes:

Property Taxes	3,631.48	
Resident Taxes		10.00
Yield Taxes		

Overpayments:

Property Taxes	230.33	52.87
Resident Taxes		
Interest		

Prepaid Taxes

232.48

Interest Collected on

Delinquent Taxes	6,419.02	34,120.24
Yield Taxes	8.00	88.17
Land Use Change Tax	25.00	2,264.18

Penalties Collected on

Resident Taxes		56.00
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Total Debits	\$3,843,751.24	\$532,488.35	\$ 9,762.97
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TAX COLLECTOR'S REPORT

Summary of Tax Accounts Fiscal Year Ended December 31, 1994

Town of: Lancaster

CR.

..... Levies of.....
1994 1993 Prior

Remitted to Treasurer During
of Fiscal Year:

Property Taxes	\$3,227,771.69	\$493,097.68	\$
Resident Taxes			570.00
Land Use Change Tax	3,160.00	1,200.00	2,779.64
Yield Taxes	27,361.53	1,006.26	
Interest on Taxes	6,419.02	34,120.24	
Penalties on Resident Tax			56.00
Yield Interest	8.00		
Land Use Change Tax Int.	25.00	88.17	2,264.18

Abatements Allowed:

Property Taxes	4,006.47	2,217.27	382.63
Resident Taxes			2,030.00
Yield Tax			
Interest			

Prepaid Property Taxes
in 93' for 94'

229.97

Uncollected Taxes End of
Fiscal Year:

Property Taxes	572,808.03	758.73	910.52
Resident Taxes			770.00
Yield Taxes	1,041.53		
Land Use Change Tax	920.00		

Total Credits	\$3,843,751.24	\$532,488.35	\$ 9,762.97
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TAX COLLECTOR'S REPORT
Summary of Water & Sewer Accounts
Fiscal Year Ended December 31, 1994

Town of Lancaster:

DR.

	Water	Sewer
DEBITS BALANCE:	\$ 24,283.55	\$ 19,015.50
METERED:	5,171.00	3,431.97
JOBS:	16.00	100.00
Taxes Committed		
1st Half	70,999.50	63,703.75
2nd Half	70,902.00	63,648.75
1st Qtr.	8,264.16	7,080.03
2nd Qtr.	0.00	0.00
3rd Qtr.	8,561.40	8,611.35
Jobs	392.00	6,908.17
Added Names:		
Rents	60.00	55.00
Metered		
Interest Collected:		
Rents	1,097.33	822.31
Metered	400.04	264.89
Overpayments		
TOTAL DEBITS:	<u>\$190,146.98</u>	<u>\$173,641.72</u>

CR.

Remitted to Treasurer During
Fiscal Year: December 31, 1994

Water/Sewer	\$161,766.46	\$143,487.23
Jobs	384.00	6,868.17
Interest Collected:		
Rents	1,097.33	822.31
Metered	400.04	264.89
Abatements Allowed	3,943.28	3,264.27
Ajustments		140.00
Uncollected	22,531.87	18,794.85
Jobs	24.00	
Prepaid		
TOTAL CREDITS	<u>\$190,146.98</u>	<u>\$173,641.72</u>

TAX COLLECTOR'S REPORT

Summary of Tax Sales/Tax Lien Accounts Fiscal Year Ended December 31, 1994

Town of: Lancaster

DR.

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

	1993	1992	Prior
Balance of Unredeemed Taxes of Fiscal Year:		\$246,549.86	\$107,871.31
Taxes Sold/Executed To Town During Fiscal Year:	\$315,461.78		
Subsequent Taxes Paid:			
Interest Collected After Sale/Lien Execution:	<u>\$ 7,109.06</u>	<u>\$ 28,144.23</u>	<u>\$ 28,590.15</u>
Total Debits:	\$322,570.84	\$274,694.09	\$136,461.46

CR.

Remittance to Treasurer During Fiscal Year:	\$121,312.72	\$141,300.99	\$ 97,084.55
Interest and Cost after Sale:	\$ 7,109.06	\$ 28,144.23	\$ 28,590.15
Abatements During Year:	\$ 9,337.90	\$ 6,734.43	\$ 4,008.32
Adjustments	\$	\$	\$ (91.57)
Liens <u>Deeded</u> To Municipalities	\$ 532.43	\$ 544.40	\$ 381.54
Unredeemed Taxes End of Year	<u>\$184,278.73</u>	<u>\$ 97,970.04</u>	<u>\$ 6,488.47</u>
Total Credits:	\$322,570.84	\$274,694.09	\$136,461.46

FINANCIAL REPORT
FOR THE YEAR ENDING DECEMBER 31, 1994

SUMMARY OF RECEIPTS

TAXES.....	\$4,232,958.00
INTERGOVERNMENTAL REVENUES.....	231,295.00
INCOME FROM DEPARTMENTS.....	1,001,643.00
MISCELLANEOUS REVENUES.....	48,563.00
INTERFUND OPERATING TRANSFERS IN.....	<u>60,000.00</u>
 TOTAL FROM ALL SOURCES:	 \$5,574,460.00

FINANCIAL REPORT
FOR THE YEAR ENDING DECEMBER 31, 1994

SUMMARY OF PAYMENTS

GENERAL GOVERNMENT.....	462,777.00
PUBLIC SAFETY.....	390,064.00
HIGHWAYS & STREETS.....	360,079.00
SANITATION.....	332,910.00
WATER.....	159,131.00
HEALTH.....	16,893.00
WELFARE.....	22,459.00
CULTURE & RECREATION.....	229,036.00
DEBT SERVICE.....	73,780.00
CAPITAL OUTLAY & RESERVE PAYMENTS.....	187,413.00
INTERFUND OPERATING TRANSFERS OUT.....	316,254.00
PAYMENTS TO OTHER GOVERNMENTS.....	<u>2,515,209.00</u>
 TOTAL EXPENDITURES	 \$4,649,507.00

DETAILED STATEMENT OF RECEIPTS

FROM LOCAL TAXES:	
Property 1994.....	\$ 3,227,772.00
Property Previous Years.....	852,790.00
Payment in lieu of Taxes.....	5,459.00
Misc. Taxes.....	40,114.00
Interest & Penalties On Taxes.....	<u>106,824.00</u>
 TAXES COLLECTED AND REMITTED	 \$ 4,232,958.00

INTERGOVERNMENTAL REVENUE:		
EPA - Grant.....	\$	-0-
Shared Revenue Block Grant.....		160,670.00
Highway Block Grant.....		66,584.00
N.H. Water Supply & Pollution.....		-0-
State & Federal Forest.....		2,460.00
Railroad Tax.....		<u>1,581.00</u>
TOTAL INTERGOVERNMENTAL REVENUE	\$	231,295.00

INCOME FROM DEPARTMENTS:		
Motor Vehicle Permit Fees.....		269,183.00
Town Clerk Fees.....		20,215.00
Town Office Revenues.....		17,375.00
Planning & Zoning.....		1,115.00
Police Department.....		30,441.00
Ambulance.....		98,004.00
Fire Department.....		2,268.00
Highway Department.....		2,828.00
Solid Waste Disposal.....		37,096.00
Building Inspection.....		665.00
Water Department.....		164,686.00
Sanitation Department.....		173,197.00
Cemeteries.....		22,060.00
Library.....		3,581.00
Col. Town Spending Committee.....		<u>158,928.00</u>
TOTAL INCOME FROM DEPARTMENTS	\$	1,001,643.00

MISCELLANEOUS REVENUES		
Insurance Revenues.....	\$	26,351.00
Interest.....		7,812.00
Notes & Bonds.....		-0-
Sale of Town Property.....		<u>14,401.00</u>
TOTAL MISCELLANEOUS REVENUE	\$	48,563.00

INTERFUND OPERATING TRANSFERS IN		
Trustees of Trust Fund-Highway & Street New Truck.....		60,000.00

OTHER FINANCIAL SOURCES		
Temporary Loans.....		-0-
TOTAL RECEIPTS FROM ALL SOURCES.....	\$	5,574,460.00

DETAILED STATEMENT OF PAYMENTS

GENERAL GOVERNMENT:

Executive.....	\$ 40,278.00
Elections.....	23,453.00
Financial Administration.....	101,239.00
Legal Expenses.....	14,881.00
Personnel Administration.....	111,548.00
Planning & Zoning.....	14,429.00
Government Buildings.....	29,295.00
Cemeteries.....	28,677.00
Insurance.....	79,520.00
Advertising.....	<u>19,458.00</u>

TOTAL GENERAL GOVERNMENT \$ 462,777.00

PUBLIC SAFETY:

Police Department.....	\$ 263,561.00
Ambulance.....	71,397.00
Fire Department.....	<u>55,106.00</u>

TOTAL PUBLIC SAFETY \$ 390,064.00

HIGHWAYS AND STREETS:

Highways Department.....	\$ 330,527.00
Street Lighting.....	26,552.00
Parking Meters.....	<u>3,000.00</u>

TOTAL HIGHWAY AND STREETS \$360,079.00

SANITATION:

Sanitation Department.....	\$ 189,084.00
Solid Waste Collection.....	25,256.00
Solid Waste Disposal/Transfers.....	118,571.00
Water Department.....	<u>159,131.00</u>

TOTAL SANITATION \$ 492,041.00

HEALTH ADMINISTRATION:

Health Officer.....	\$ 600.00
Animal Control.....	1,093.00
Health Agencies.....	<u>15,200.00</u>

TOTAL HEALTH \$ 16,893.00

WELFARE:	
Town Welfare.....	17,834.00
Community Action Program.....	2,625.00
North Country Elderly Program.....	2,000.00
Big Brothers/Big Sisters.....	<u>-0-</u>
TOTAL WELFARE	\$ 22,459.00
CULTURE AND RECREATION:	
Col. Town Spending Committee.....	\$158,928.00
Mt. Prospect Ski Club.....	1,500.00
Park Maintenance.....	2,942.00
Library.....	64,016.00
Patriotic Purposes.....	500.00
Fourth of July Parade.....	<u>1,150.00</u>
TOTAL CULTURE AND RECREATION	\$229,036.00
DEBT SERVICE:	
Principal--Long Term Bonds & Note.....	\$ 68,700.00
Interest--Long Term Bonds & Note.....	<u>5,080.00</u>
TOTAL DEBT SERVICE	\$ 73,780.00
CAPITAL OUTLAY AND RESERVE PAYMENTS:	
Assessing.....	\$ 25,000.00
Highway Truck.....	60,000.00
Sidewalk Construction.....	5,038.00
Road Construction.....	49,762.00
Bobcat.....	8,001.00
Capital Reserve Payments.....	<u>62,113.00</u>
TOTAL CAPITAL OUTLAY AND RESERVE PAYMENTS	\$187,413.00
INTERFUND TRANSFERS OUT:	
Tax Lien Accounts.....	\$316,254.00
Tax Anticipation Note.....	<u>-0-</u>
TOTAL INTERFUND TRANSFERS OUT	\$316,254.00
PAYMENTS TO OTHER GOVERNMENTS:	
Coos County.....	375,090.00
School District.....	2,134,095.00
State of New Hampshire.....	<u>6,024.00</u>
TOTAL PAYMENTS TO OTHER GOVERNMENTS	\$2,515,209.00
TOTAL EXPENDITURES	\$4,649,507.00

TOWN ACCOUNTANT'S REPORT

Town of Lancaster--General Fund

Balance--January 1, 1994	\$ (38,738.12)
Receipts--1994	<u>5,442,866.22</u>
	\$5,404,128.10
Expenditures--1994	<u>5,289,026.06</u>
Balance--December 31, 1994	\$ 115,102.04

Town of Lancaster--General Fund (HI-FI Account)

Balance--January 1, 1994	\$131,014.10
Receipts--1994	<u>+ 77,893.99</u>
	\$208,908.09
Expenditures--1994	<u>-103,375.00</u>
Balance--December 31, 1994	\$105,533.09

Town of Lancaster--Water Department (HI-FI Account)

Balance--January 1, 1994	\$115,084.07
Receipts--1994	<u>+ 3,491.54</u>
	\$118,575.61
Expenditures--1994	<u>- -0-</u>
Balance--December 31, 1994	\$118,575.61

Town of Lancaster--Sanitation Department (HI-FI Account)

Balance--January 1, 1994	\$11,417.43
Receipts--1994	<u>+ 346.37</u>
	\$11,763.80
Expenditures--1994	<u>- -0-</u>
Balance--December 31, 1994	\$11,763.80

Town of Lancaster--Grange Wastewater System

Balance--January 1, 1994	\$ 1,541.57
Receipts--1994	<u>+122,221.20</u>
	\$123,762.77
Expenditures--1994	<u>-123,602.04</u>
Balance--December 31, 1994	\$ 160.73

Town of Lancaster--Sweeper Fund

Balance--January 1, 1994	\$3,106.27
Receipts--1994	<u>+ 102.64</u>
	\$3,208.91
Expenditures--1994	<u>- -0-</u>
Balance--December 31, 1994	\$3,208.91

Town of Lancaster--Motor Vehicle Waste Fee

Balance--January 1, 1994	\$11,140.50
Receipts--1994	<u>+ 8,507.87</u>
	\$19,648.37
Expenditures--1994	<u>- 3,205.00</u>
Balance--December 31, 1994	\$16,443.37

Town of Lancaster--Elm Street (Sewer Project)

Balance--January 1, 1994	\$8,365.53
Receipts--1994	<u>+ 134.27</u>
	\$8,499.80
Expenditures--1994	<u>-4,059.09</u>
Balance--December 31, 1994	\$4,440.71

Town of Lancaster--Self Insurance

Balance--January 1, 1994	\$5,323.13
Receipts--1994	<u>+ 153.25</u>
	\$5,476.38
Expenditures--1994	<u>- -0-</u>
Balance--December 31, 1994	\$5,476.38

Lancaster Municipal Cemeteries

Balance--January 1, 1994	\$ 2,936.32
Receipts--1994	<u>+22,059.88</u>
	\$24,996.20
Expenditures--1994	<u>-24,677.20</u>
Balance--December 31, 1994	\$ 319.00

Town of Lancaster--Reservoir Bond

Balance--January 1, 1994	\$35,935.04
Receipts--1994	<u>+ 1,056.10</u>
	\$36,991.14
Expenditures--1994	<u>- -0-</u>
Balance--December 31, 1994	\$36,991.14

Town of Lancaster--Pollution Abatement Project

Balance--January 1, 1994	\$150,382.30
Receipts--1994	<u>+ 1,824.57</u>
	\$152,206.87
Expenditures--1994	<u>- 20,000.00</u>
Balance--December 31, 1994	\$132,206.87

Town of Lancaster--Water Study Feasibility

Balance--January 1, 1994	\$3,928.38
Receipts--1994	<u>+5,508.82</u>
	\$9,437.20
Expenditures--1994	<u>-1,165.13</u>
Balance--December 31, 1994	\$8,272.07

Town of Lancaster--Sand Filtration Pilot Study

Balance--January 1, 1994	\$3,000.00
Receipts--1994	<u>+ 715.38</u>
	\$3,715.38
Expenditures--1994	<u>- -0-</u>
Balance--December 31, 1994	\$3,715.38

Town of Lancaster--4th of July Parade Fund

Balance--January 1, 1994	\$ 349.54
Receipts--1994	<u>+ 9.48</u>
	\$ 359.02
Expenditures--1994	<u>- 335.00</u>
Balance--December 31, 1994	\$ 24.02

Town of Lancaster--Payroll

Balance--January 1, 1994	\$ 1,537.61
Receipts--1994	<u>+1,251,290.31</u>
	\$1,252,827.92
Expenditures--1994	<u>-1,250,014.14</u>
Balance--December 31, 1994	\$ 2,813.78

William D. Weeks Memorial Library

Balance--January 1, 1994	\$ 389.81
Receipts--1994	<u>\$3,581.40</u>
	\$3,971.21
Expenditures--1994	<u>3,050.00</u>
Balance--December 31, 1994	\$ 921.21

Town of Lancaster--Slow Sand Filtration Improvement/
Water Meter Project

Balance--January 1, 1994	\$ -0-
Receipts--1994	<u>+55,566.12</u>
	\$55,566.12
Expenditures--1994	<u>-19,957.65</u>
Balance--December 31, 1994	\$35,608.47



INVENTORY OF MUNICIPAL EQUIPMENT

HIGHWAY

1964	Culvert Thawing Machine
1965	Joy Compressor
1966	General Utility Trailer
1969	John Deere Loader 544
1978	Steam Thawing Unit - Lookout Boiler
1978	Sicard Model 2100 Snowblower
1982	John Deere Motor Grader 670A
1983	Gilson Mower
1985	John Deere Loader 544C
1985	Eager Beaver Roller SRH300
1985	Swenson Materials Body Spreader
1985	Chevrolet 1-ton Dump truck w/Plow & Sander
1987	GMC Dump Truck w/Plow
1989	Mobil Street Sweeper
1989	Swenson Materials Body Spreader
1990	Bolens Mower
1990	Ford L8000 Dump Truck w/Plow
1990	International Dump Truck w/Plow
1992	John Deere Loader/Backhoe 310
1992	Bombardier Sidewalk Plow/Sander
1992	All Season Utility Trailer
1992	Compactor
1993	Swenson Materials Body Spreader
1993	Homemade Utility Trailer

FIRE DEPARTMENT

1930	Hose Cart
1934	Maxim Pumper
1968	Thibault 100' Aerial Ladder Truck
1974	Ford Walk-In Van
1976	Chevrolet - Tanker (Water)
1978	Mack-Boyer Pumper (Universal)
1989	Spartan E-One Pumper

POLICE DEPARTMENT

1993	Ford Crown Victoria - Cruiser
1994	Ford Crown Victoria - Cruiser

AMBULANCE CORPS.

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

WATER & SEWER

1985	Chevrolet 1-ton Flatbed Truck
1992	Ford F250 Pickup
1994	Power Jet Sewer Machine

SCHEDULE OF TOWN PROPERTY

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

Description

Town Hall, Lands & Buildings	\$630,000.00
Police Station	92,350.00
Weeks Memorial Library	269,200.00
Fire Station	193,000.00
Highway Dept., Garage	158,900.00
Prospect Street, Land & Building	29,500.00
Parks, Commons & Playgrounds	123,000.00
Water Supply Facilities	1,538,500.00
Sewer Plant Facilities	3,076,900.00
Waste Water Treatment Facilities - Grange	307,700.00
Parking Lots	89,230.00
Town Forest	92,250.00
Community Camp	83,750.00
Recreation Lands & Buildings - Col. Town	307,700.00
Land-Island Israel River	3,650.00
Land-Ice Retention Structure	3,600.00
Martin Meadow Pond - Public Access	19,000.00

Land acquired through Tax Collector's Deeds:

Riverside Drive Lot	14,615.00
Causeway Street (3 Lots)	1,050.00
Page Hill Lot	20,400.00
Middle Street Lot	15,300.00
Wood Lot - Page Hill Road	1,769.00
Land - Grange Road	12,900.00
Land - Grange Road	6,600.00
Land - Grange Road	2,615.00
Land - Rte 3 North	8,250.00
Land & Building - Garland Road	24,650.00
Land - North Road	30,250.00
Land & Building - Garland Road	32,308.00
Land & Building - 23 Mechanic Street	12,350.00

COLONEL TOWN SPENDING COMMITTEE

Treasurer's Report - Dated December 31, 1994

	<u>To Date</u>	<u>Budget</u>
Checkbook Balance 1/1/94	\$ 102.93	\$ 102.93
Savings Acct Balance 1/1/94	7,955.14	7,955.14
Supt's Acct Balance 1/1/94	383.86	383.86
Capital Reserve - Veh. 1/1/94	<u>3,348.79</u>	<u>3,348.79</u>
Balance Fwd/ Year Start	\$11,790.72	\$11,790.72
Trust Fund Income - 4th Qtr 1993	\$24,928.15	\$24,928.15
Qtr 1994	75,000.00	75,000.00
Interest Income: Checkbook	75.50	100.00
Savings Acct	647.22	700.00
Supt's Acct	8.76	-0-
Capital Reserve	108.98	-0-
House Fees	12,641.34	15,000.00
Field Fees	1,060.00	2,500.00
Camp Fees	1,473.00	1,200.00
Pool Season Passes/Daily Fees	15,523.85	12,000.00

Special Activities- In/Out Items

Class Fees	13,610.89	
Coca-Cola/Candy/Snackbar	3,633.43	
Reimbursements	2,518.94	
Lou Leaver Fund	7,542.08	
Donations	3,915.04	
Fund Raising	2,542.95	
Workman's Comp. Refund	897.25	
TOTAL SPECIAL ACTIVITIES	<u>34,660.58</u>	<u>18,000.00</u>
TOTAL INCOME - 1994	\$166,127.38	\$149,428.15
TOTAL BALANCE FWD PLUS INCOME	<u>177,918.10</u>	\$161,218.87
LESS TOTAL EXPENDED	<u>\$171,784.10</u>	
BALANCE AS OF ABOVE DATE	\$ 6,134.00	
	=====	

Checkbook Bal	\$	45.81
Svgs Acct Bal		2,248.26
Supt Acct Bal		382.16
Cap. Reserve		<u>3,457.77</u>
TOTAL FUNDS AVAIL.:	\$	6,134.00

TREASURER'S REPORT - EXPENDITURES

	<u>TO DATE</u>	<u>BUDGET</u>
<u>FIXED CHARGES/WAGES:</u>		
Wages & Salaries - gross	\$76,026.79	\$80,803.00
Insurances - Workers Comp.	1,251.51	2,435.00
Unemployment	1,630.70	1,600.00
Employee Life	315.00	250.00
Treasurer's bond	100.00	100.00
Multi-Peril/vehicle	2,963.00	3,500.00
Accrued IRA Withheld	-0-	-0-
Social Security & Medicare	5,796.73	6,183.00
Blue Cross/Blue Shield	8,900.60	8,367.00
Retirement - NH State Program	1,555.42	1,705.00
Fuel Oil - House	3,787.32	4,500.00
Electric - House	4,308.61	4,000.00
Telephone - House & Pool	948.98	950.00
	<hr/>	<hr/>
TOTAL WAGES/FIXED CHARGES	\$107,584.66	\$114,393.00

HOUSE OPERATIONAL COSTS:

Office Supplies	782.40	800.00
Repairs & Maintenance	5,145.26	4,000.00
Recreation Supplies/Expenses	1,354.19	1,500.00
Recreation Conferences/Meetings/Dues	451.97	300.00
Miscellaneous - Treasurer's pay	400.00	400.00
Water & Sewer	230.00	210.00
Col. Town Lot	133.00	150.00
Numerous items	25.00	100.00
Audit Fee	500.00	300.00
Contract Labor	11,370.00	
Appropriations - Juvenile Library	100.00	100.00
Girl Scouts	100.00	100.00
School Awards	200.00	200.00
	<hr/>	<hr/>
TOTAL HOUSE OPERATIONAL	\$ 20,791.82	\$ 8,160.00

TREASURER'S REPORT -

<u>FIELD/VEHICLES/POOL/RINK/CAMP:</u>	<u>TO DATE</u>	<u>BUDGET</u>
Col. Town Community Field	\$ 1,568.49	\$ 2,000.00
Vehicles - Repairs/Service	165.46	300.00
Gasoline	114.66	250.00
Col. Town Skating Rink		
Supplies	130.96	400.00
Fuel	201.97	500.00
Electric	421.91	500.00
Col. Town Pool		
Supplies/Chemicals	4,009.85	4,000.00
Repairs & Maintenance	2,370.67	1,750.00
Electricity	2,560.46	2,500.00
Telephone (included in house phone)	-0-	-0-
Fuel Oil	1,478.65	1,500.00
Col. Town Camp		
Repairs/Supplies	702.49	750.00
Electric	411.53	375.00
Telephone	-0-	175.00
TOTAL FIELD/VEH/POOL/RINK/CAMP	\$ 14,137.10	\$15,000.00
SPECIAL ACTIVITIES - Misc.		
Instructor fees	\$ 3,317.00	
Coca Cola/Candy/Snackbar	2,215.06	
Bambino Snackbar	776.00	
Class supplies/Refs	5,138.79	
Supt. Acct.	-0-	
Misc. (mats--donation)	3,628.12	
TOTAL SPECIAL ACTIVITIES	\$ 15,074.97	
CAPITAL EXPENDITURES	=====	
	\$ 14,195.55	
	=====	
TOTAL EXPENDITURES	\$171,784.10	

Signed: JoAnne Emerson
Treasurer

COL F. L. TOWN TRUST FUND

YEAR ENDED DECEMBER 31, 1994

Investments, December 31, 1993	\$ 1,754,426.02
Income from Investments – 1994	133,776.06
Income on Hand – 1/1/94	11,024.07
Gain on Sale of Securities	78,951.23
	<u>\$ 1,978,177.38</u>
Payments to F. L. Town Spending Committee	\$ 115,922.45
Expenses of Administration*	25,405.66
Income on Hand – 1/31/94	34.64
Income in Suspense	3,437.38
Investments, December 31, 1994	1,833,377.25
	<u>\$ 1,978,177.38</u>
* Expenses of Administration:	
Fiduciary Bond	150.00
Safe Deposit Box	55.00
Accounting Fee	750.00
Probate Court Fees	80.00
State of New Hampshire – Annual Registration fee	50.00
Investment Management Fees	<u>24,320.66</u>
	<u>25,405.66</u>
Original Trust	335,022.50
Profits	1,792,739.52
Losses	(294,384.77)
	<u>1,833,377.25</u>
Trust Balance – December 31, 1994	

COL F. L. TOWN TRUST FUND
INCOME SCHEDULE
FOR THE YEAR ENDED 12/31/94

Name of Security	Date of Purchase	Par or Shares	Inventory		Market Value	1994 Income	Gains (Losses)
			Dec. 31, '93	Dec. 31, '94			
J. S. Treasury Bonds 10.50% 02/15/1995	05/13/85	50,000	49,000.00	49,000.00	50,282.00	5,250.00	0.00
J. S. Treasury Bonds 8.00% 08/15/2001	05/15/86	50,000	50,621.18	50,621.18	50,110.00	4,000.00	0.00
J. S. Treasury Bonds 7.625% 02/15/2007	03/06/92	50,000	50,000.00	50,000.00	48,672.00	3,812.50	0.00
U. S. Treasury Notes 8.00% 07/15/1994	08/13/87	50,000	49,227.17	0.00	0.00	4,000.00	772.83
U. S. Treasury Notes 8.625% 08/15/1997	05/19/89	50,000	50,482.91	50,482.91	50,953.00	4,312.50	0.00
U. S. Treasury Notes 8.00% 08/15/1999	05/17/91	50,000	50,927.40	50,927.40	50,297.00	4,000.00	0.00
U. S. Treasury Notes 7.25% 05/15/2004	07/21/94	50,000	0.00	50,000.00	48,000.00	1,142.66	0.00
Arm Financial Group Inc. 9.50% Cum Pfd	03/15/93	2,000	0.00	50,000.00	43,000.00	5,013.90	0.00
Bank of Boston Corp Pfd. 8.5%	06/15/94	3,000	0.00	52,737.50	47,000.00	4,300.00	0.00
PLC Capital LLC 9% Cum Pfd	06/07/94	3,000	0.00	75,750.00	74,625.00	3,768.75	0.00
Provident LLC 8.875% Pfd.	03/17/94	3,000	0.00	77,250.00	74,250.00	3,882.69	0.00
USX Capital LLC 8.75% Cum Pfd	04/06/94	2,000	0.00	0.00	66,375.00	5,431.83	0.00
Airouch Communications (Spinoff Pacific Tel.) AT & T Corp	11/30/79	1,000	15,453.70	15,453.70	50,250.00	1,320.00	42,984.18
Bellsouth Corporation	02/21/84	750	13,216.87	13,216.87	40,594.00	2,070.00	0.00
Energy Corp (Formerly Cincinnati Gas & Elect)	01/25/62	1,075	25,511.68	25,511.68	37,681.00	2,772.64	0.00
DQE, Inc.	03/10/61	600	17,776.88	17,776.88	17,775.00	1,008.00	0.00
Exxon Corporation	10/28/75	4,000	45,279.65	45,279.65	243,000.00	11,640.00	0.00
FPL Group	12/21/70	800	14,382.28	14,382.28	28,100.00	1,504.00	0.00
Freeport McMoran Oil & Gas	09/30/83	1,077	1.00	1.00	0.00	0.00	3,095.27
General Motors	01/03/84	2,500	104,250.00	0.00	105,625.00	2,000.00	0.00
Georgia Pacific Corp	12/29/93	1,500	95,758.73	95,758.73	58,800.00	1,800.00	5,433.84
International Business Mach Corp	08/09/84	800	87,637.50	87,637.50	52,000.00	3,840.00	0.00
K Mart Corp	05/19/93	4,000	27,357.50	27,357.50	34,271.00	2,865.20	0.00
Midwest Resources, Inc.	07/23/69	2,000	39,921.11	39,921.11	31,450.00	2,550.00	0.00
Ohio Edison Company	09/20/60	1,700	28,280.27	17,016.27	57,000.00	4,360.00	0.00
Pacific Telesis Group	02/21/84	2,000	13,010.28	13,010.28	14,700.00	927.00	0.00
PECO Energy Co. (Firmly Philadelphia Electric)	12/21/70	600	23,533.34	23,533.34	56,155.00	3,705.76	0.00
So. N. E. Telecommunications Group	07/08/65	1,748	101,250.00	0.00	0.00	840.00	9,746.30
State Street Boston Corp	08/24/93	3,000	47,152.37	47,152.37	86,438.00	5,987.50	0.00
Union Electric Company	09/20/61	2,500	15,450.96	0.00	0.00	2,250.00	0.00
Waban Inc.	06/19/89	1,000	124,500.00	0.00	0.00	547.80	0.00
Xerox Corp	03/25/93	1,500	561,705.74	581,475.10	581,475.10	11,480.31	0.00
Siwooganock Guaranty Savings Bank-Int.						20,593.02	0.00
Advest, Inc. - Options						16,495.30	0.00
Advest, Inc. - Interest						547.80	0.00
Total			1,754,426.02	1,893,377.25	2,100,878.10	193,776.06	78,951.23

SUMMARY REPORT
TRUSTEE OF TRUST FUNDS
TOWN OF LANCASTER
DECEMBER 31, 1994

	<u>PRINC. BEG.</u> <u>BALANCE</u>	<u>PRINC. END</u> <u>BALANCE</u>	<u>INTEREST</u> <u>BEG. BAL.</u>	<u>INTEREST</u> <u>END BAL.</u>
LYMAN BLANDIN FUND	43201.94	43783.92	2336.19	2263.69
CEMETERY TRUST	128104.34	129830.35	6928.51	6713.48
H.W. CROSS DENNISON	4740.12	4803.86	994.52	1242.46
JAS L. DOW FUND	4412.24	4471.60	2896.82	3127.73
HISTORICAL TRUST	763.11	773.41	41.03	80.82
CHAPIN C. BROOKS TRUST	4165.13	4221.08	224.64	217.66
EMMONS SMITH FUND	38729.50	39251.14	2093.98	2028.99
G.M. STEVENS TRUST	123440.15	125103.39	6676.53	6469.32
LIBRARY TRUST	13483.40	13669.33	738.36	715.44
TOTAL COMMON TRUST	<u>361039.93</u>	<u>365906.08</u>	<u>22930.58</u>	<u>22859.59</u>
BLANDIN FUND	15345.81	15345.81	677.31	572.32
MONAHAN TRUST	1105.20	1105.20	1374.73	1444.32
SMITH TRUST	1074.18	1074.18	38.04	30.61
SCHOOL TRUST	573.19	573.19	20.28	16.34
LIBRARY TRUST	1853.37	2107.04	65.68	57.22
HISTORICAL TRUST	23.48	23.48	0.69	1.41
DENNISON TRUST	925.35	925.35	2749.60	2855.40
JAS. L. DOW TRUST	353.06	353.06	379.50	400.04
SMITH TRUST	501.17	501.17	17.73	14.27
CEMETERY TRUST	59634.69	49484.69	1988.26	1819.28
SUB-TOTAL	<u>81389.50</u>	<u>71493.17</u>	<u>7311.82</u>	<u>7211.21</u>
C/R - FIRE	35631.28	50631.28	0	1165.85
C/R - WATER	156371.48	171371.48	124785.43	135956.00
C/R - SANITATION	112000.00	122000.00	37312.70	43412.73
C/R - HIGHWAY	300472.48	270472.48	8968.36	19958.98
C/R - AMBULANCE	20000.00	40000.00	432.63	1133.81
C/R - LANDFILL CLOSEOUT	35000.00	40000.00	5839.34	7511.06
C/R - BUS. & INDUSTRIAL	55309.66	15192.98	13181.43	137.30
C/R - TOWM HALL IMPROV.	4000.00	9000.00	50.49	193.93
C/R - OIL TANK REMOVAL	4000.00	9000.00	0	167.74
C/R - MT. CARBERRY ESCROW	1008.00	3121.00	0	46.38
SUB-TOTAL TOWN C/R'S	<u>723792.90</u>	<u>730789.22</u>	<u>190570.38</u>	<u>209683.78</u>
WMRHS - SCHOLARSHIPS	16227.68	17807.68	43983.32	57030.33
SAU 36 - C/R COMPUTER	0	0	608.99	626.17
WMRHS - FORESTRY FUND	37233.04	37233.04	11279.16	12704.90
SAU 36 -C/R BLDG REPRS. & MAINT.	0	50000.00	0	706.94
SUB-TOTAL SAU FUNDS	<u>53460.72</u>	<u>105040.72</u>	<u>55871.47</u>	<u>71068.34</u>
 TOTAL FOR ALL FUNDS	 1219683.05	 1273229.19	 276684.25	 310822.92

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

FIRE TELEPHONE

788-4830

12 Main Street near Old Cemetery
13 Corner Main and Railroad Streets
14 Corner Main and North Main Streets
15 Corner North Main and Kilkenny Streets
16 Corner Causeway and Summer Streets
17 Coos Junction
21 Corner Main & Mechanic Sts. & All Rural Areas
22 Corner Pleasant and Portland Streets
23 Corner Williams and Prospect Streets
24 Prospect St. near Mary Elizabeth Inn
25 Corner Elm, Burnside and Winter Streets
26 Corner Elm and Water Streets
27 Prospect Park
28 Portland Street near #73
29 Water and Winter Streets
31 Corner Summer and Wolcott Streets
32 Corner Railroad and Depot Sts., B&M Crossing
33 Corner High and Summer Streets
34 Corner Summer and Middle Streets
35 Corner Middle and Wesson Streets
36 Corner Middle, Hill and Mechanic Streets
37 North Road (Beyond Hospital)
41 Thompson Mills
42 Corner Main & Middle Sts.
43 Corner Main and Park Streets
44 WEEKS MEMORIAL HOSPITAL
45 ELEMENTARY SCHOOL BUILDING
46 Country Village Health Care Center
51 Bunker Hill Street by M.C.R.R. Crossing
52 Top of Bunker Hill Street
142 McKerley Sheltered Home
55 Red Cross - CD Emergency First Aid
333 NATIONAL GUARD
7-7 6:45 AM 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



ALEXANDER M. BEATTIE

Co. F 3rd Vermont

2nd LT. Co. I June 1861
1st LT. Co. I Nov. 1861
Capt. Co. F Oct. 1862

Awarded MEDAL OF HONOR -April 1894 COLD HARBOR -June 1, 1864

Citation -- Removed, under a hot fire, a wounded member of his command to a place of safety.

WELDEN RAILROAD June 23, 1864

Captain Beattie led a picked unit of 90 sharpshooters, that advanced to the Weldon Railroad, cut the telegraph line, even bringing back a piece to prove of the cutting. This allowed L.A. Grant to send out 200 pioneers to tear up the railroad.

WASHINGTON - FORT STEVENS July 12, 1864

Captain Beattie, with 80 picked marksmen, sent out to drive away enemy sharpshooters, and rendered excellent service. Later in the day this unit took part in the attack on the rebel lines.

Discharged - July 21, 1864 Three years of Valiant Service

On the muster rolls of the 3rd Vermont, Beattie is not listed as being wounded or sick, therefore; he took part in, or was at, twenty-one (21) or more battles and engagements that the 3rd Vermont took part in.