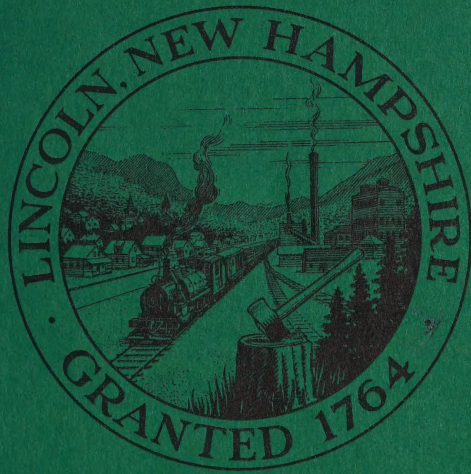


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Town of

Lincoln

New Hampshire



For The Fiscal Year Ending
December 31, 1982

University of New Hampshire Library

1982-1983 ANNUAL REPORT

ANNUAL REPORT

OF THE

OFFICERS

FOR THE

Town of Lincoln, N. H.



YEAR ENDING

December 31, 1982

GLEN PRESS

Lincoln, N.H.
1983

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MINUTES OF TOWN MEETING
Lincoln, New Hampshire
March 9, 1982

The meeting was called to order by Moderator Frederick Branscombe promptly at 9:00 am. Kalene Roberts moved that the meeting be recessed to take up balloting until 6:00 pm with the business part of the meeting to begin at 7:30 pm. Seconded by Jeffrey Mayhew. Vote unanimous in the affirmative.

ARTICLE #1: Results of votes for officers as follows:

Selectman: James I.S. Bujeaud—206, George McGee, Sr.—101

Town Clerk: Kalene H. Roberts—284

Tax Collector: Kalene H. Roberts—284

Treasurer: Earl Rannacher—286

Budget Committee: Richard Baker—248, Arthur Duguay—244,
Earl Rannacher—267, Leslie B. Sargent—263

Trustee of Trust Funds: David L. Mayhew—272

Trustee of Trust Funds (Two Years): Moderator declared that a Majority vote was not cast for any write-in candidate

Trustee of Trust Funds (One Year): Moderator declared that a Majority vote was not cast for any write-in candidate

Supervisor of Checklist (Six Years): Jeffrey A. Mayhew—247

Supervisor of Checklist (Four Years): Jane Duguay—28

Supervisor of Checklist (Two Years): Moderator declared that a Majority vote was not cast for any write-in candidate

Moderator: Frederick Branscombe—58

Library Trustee (Three Years): Moderator declared that a Majority vote was not cast for any write-in candidate

Shall the provisions of Chapter 287 of the Revised Laws relative to playing games of beano be adopted in this city or town: Yes—174,
No—48

ARTICLE #2: Leslie Sargent moved that the reading of the warrant be passed over and each sum be taken up as it appeared in the budget. Seconded by David Thompson. Vote unanimous in the affirmative.

ARTICLE #3: The Budget Committee Chairman voiced support of the project on behalf of the Budget Committee. James Bujead, Selectman, gave a presentation on the history of the water study and the reasons for the requested sum. The Moderator called for any questions. There were none. The Moderator declared the polls open for balloting on this Article at 8:10 pm.

The Moderator declared the polls be closed for balloting on this Article at 10:41 pm.

The Moderator announced the results of the ballots cast on this Article as follows:

Yes—68, No—8

ARTICLE #4: Roger Stewart moved the Article. Seconded by Richard Baker. Vote unanimous in the affirmative.

ARTICLE #5: Roland Bourassa moved that the Selectmen be so authorized. Seconded by Daniel Bourassa. Vote unanimous in the affirmative.

ARTICLE #6: David Thompson moved that the Selectmen be so authorized. Seconded by Dennis Rosolen. Vote unanimous in the affirmative.

ARTICLE #7: Earl Rannacher moved that \$7,550 be raised and appropriated for Town Officer's Salaries. Seconded by Roger Landry. Vote unanimous in the affirmative.

ARTICLE #8: David Thompson moved that \$23,464 be raised and appropriated for Town Officer's Expenses. Seconded by Richard Baker. Vote unanimous in the affirmative.

ARTICLE #9: Clifton Dauphine moved that \$915 be raised and appropriated for Election & Registration Expenses. Seconded by Roger Landry. Vote unanimous in the affirmative.

ARTICLE #10: Roland Bourassa moved that \$6,830 be raised and appropriated for the Cemetery. Seconded by Earl Rannacher. Vote unanimous in the affirmative.

ARTICLE #11: Clifton Dauphine moved that \$19,250 be raised and appropriated for the Town Hall and Town Buildings. Seconded by David Thompson. Vote unanimous in the affirmative.

ARTICLE #12: Earl Rannacher moved that \$1,379 be raised and appropriated for Planning and Zoning. Seconded by Daryl Lavigne. Vote unanimous in the affirmative.

ARTICLE #13: Roger Landry moved that \$1,000 be raised and appropriated for Legal Expenses. Seconded by David Thompson. Vote unanimous in the affirmative.

ARTICLE #14: David Thompson moved that \$1,330 be raised and appropriated for Advertising and Regional Associations. Seconded by Jeanie McLaughlin. Vote unanimous in the affirmative.

ARTICLE #15: Murray Clark moved that \$2,500 be raised and appropriated for the Contingency Fund. Seconded by Roger Thompson. Vote unanimous in the affirmative.

ARTICLE #16: Earl Rannacher moved that \$91,188.59 be raised and appropriated for the Police Department. Seconded by Roger Landry. Vote unanimous in the affirmative.

ARTICLE #17: Clifton Dauphine moved that \$7,087 be raised and appropriated for the Fire Department. Seconded by Daryl Lavigne. Vote unanimous in the affirmative.

ARTICLE #18: David Thompson moved that \$300 be raised and appropriated for Civil Defense. Seconded by Clifton Dauphine. Vote unanimous in the affirmative.

ARTICLE #19: Roger Thompson moved that \$40,121.55 be raised and appropriated for the Communications Center. Seconded by Roland Bourassa. Vote unanimous in the affirmative.

ARTICLE #20: Roger Stewart moved that \$59,808.90 be raised and appropriated for Town Maintenance. Seconded by David Thompson. Vote unanimous in the affirmative.

ARTICLE #21: Roland Bourassa moved that the sum of \$177.01 be raised and appropriated for Town Road Aid. Seconded by Philip Gravink. Vote unanimous in the affirmative.

ARTICLE #22: Earl Rannacher moved that \$7,140 be raised and appropriated for Highway Subsidy. Seconded by Daniel Bourassa. Vote unanimous in the affirmative.

ARTICLE #23: David Thompson moved that \$26,000 be

raised and appropriated for Street Lighting. Seconded by Daryl Lavigne. Vote unanimously in the affirmative.

ARTICLE #24: Daryl Lavigne moved that \$44,432 be raised and appropriated for Solid Waste Disposal. Seconded by David Mayhew. Vote unanimous in the affirmative.

ARTICLE #25: David Thompson moved that \$13,724.50 be raised and appropriated for the Health Department. Seconded by Roland Bourassa. Vote unanimous in the affirmative.

ARTICLE #26: Roger Landry moved that \$1,100 be raised and appropriated for Animal Control. Seconded by Daryl Lavigne. Vote unanimous in the affirmative.

ARTICLE #27: Earl Rannacher moved that \$10,000 be raised and appropriated for General Assistance. Seconded by David Thompson. Vote unanimous in the affirmative.

ARTICLE #28: David Thompson moved that \$5,000 be raised and appropriated for Old Age Assistance. Seconded by Clifton Dauphine. Vote unanimous in the affirmative.

ARTICLE #29: Louise Johnson moved that \$9,322.80 be raised and appropriated for the Library. Seconded by Carmine Giangreco. Vote unanimous in the affirmative.

ARTICLE #30: David Thompson moved that the sum of \$7,987 be raised and appropriated for Recreation. Seconded by David Mayhew.

Herman Schlaefter moved that the motion be amended to add the sum of \$1,350 to the proposed amount for the summer operation of the Mustard Seed Center. Seconded by David Mayhew. Vote in the affirmative.

Vote on the Article as amended in the affirmative.

ARTICLE #31: Earl Rannacher moved that \$100 be raised and appropriated for Patriotic Purposes. Seconded by Daryl Lavigne.

David Mayhew moved that the amount be amended to add \$750 for fireworks. Seconded by Roland Bourassa. Vote in the affirmative.

Vote on the Article as amended in the affirmative.

ARTICLE #32: Richard Baker moved that \$72,060 be raised and appropriated for Debt Retirement. Seconded by Earl Rannacher. Vote unanimous in the affirmative.

ARTICLE #33: David Thompson moved that \$15,000 be raised and appropriated for Interest Expense. Seconded by Roger Landry. Vote unanimous in the affirmative.

ARTICLE #34: Roger Landry moved that \$9,000 be raised and appropriated for the purchase of a Police Department Cruiser. Seconded by Richard Baker. Vote unanimous in the affirmative.

ARTICLE #35: Richard Baker moved that \$9,000 be raised and appropriated for the purchase of a $\frac{3}{4}$ ton pick-up. Seconded by G. Michael Weaver. Vote unanimous in the affirmative.

ARTICLE #36: Dennis Rosolen moved that \$4,300 be raised and appropriated for the purchase of the Highway Garage, so-called. Seconded by Richard Baker. Vote unanimous in the affirmative.

ARTICLE #37: Roger Thompson moved that the Town raise and appropriate \$15,000 to be placed in a capital reserve fund for the revaluation of the Town by the Appraisal Division of the Department of Revenue Administration. Seconded by Earl Rannacher. Vote unanimous in the affirmative.

ARTICLE #38: David Thompson moved that \$3,200 be raised and appropriated for Updating the Tax Maps. Seconded by Roger Stewart. Vote unanimous in the affirmative.

ARTICLE #39: David Thompson moved that \$4,500 be raised and appropriated for the Recreation Area Road. Seconded by Daryl Lavigne. Vote unanimous in the affirmative.

ARTICLE #40: Roger Landry moved that \$12,232 be raised and appropriated for District Court Expenses. Seconded by Daryl Lavigne. Vote unanimous in the affirmative.

ARTICLE #41: Earl Rannacher moved that \$22,429.60 be raised and appropriated for the Water System. Seconded by Roger Thompson. Vote unanimous in the affirmative.

ARTICLE #42: David Thompson moved that \$36,819.60 be raised and appropriated for the Sewer Department. Seconded by Daryl Lavigne. Vote unanimous in the affirmative.

ARTICLE #43: David Thompson moved that \$19,213.58 be raised and appropriated for Employees' Retirement and Social Security. Seconded by G. Michael Weaver. Vote unanimous in the affirmative.

ARTICLE #44: Roland Bourassa moved that \$38,185 be raised and appropriated for all forms of Insurance. Seconded by Richard Baker. Vote unanimous in the affirmative.

ARTICLE #45: David Thompson moved that \$1,625 be raised and appropriated for Unemployment Compensation. Seconded by Daryl Lavigne. Vote unanimous in the affirmative.

ARTICLE #46: G. Michael Weaver moved that the Town appropriate from the Revenue Sharing Fund and transfer to the general administration account \$14,000 to be applied to the maintenance and administration of the Police Department. Seconded by Richard Baker. Vote unanimous in affirmative.

ARTICLE #47: Roger Thompson moved that the Town authorize the Selectmen to transfer tax liens and convey property acquired by the Town by Tax Collector's Deed by public auction or advertised sealed bid or in such other manner as determined by the Selectmen as justice may require. Seconded by Daniel Bourassa. Vote unanimous in the affirmative.

ARTICLE #48: David Thompson moved that the Town authorize the Selectmen to apply for, and expend Federal or State grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money; provided: (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to the limitation and expenditure of Town monies, all as provided by RSA 31:95-b. Seconded by David Mayhew. Vote unanimous in the affirmative.

ARTICLE #49: David Mayhew moved that the Selectmen be authorized to hire money in anticipation of taxes. Seconded by Earl Rannacher. Vote unanimous in the affirmative.

ARTICLE #50: Murray Clark moved that the Town appropriate and authorize the Selectmen to expend on the projects, and/or Debt Retirement Schedules voted in this Warrant that may develop from monies paid in the Town by the State or Federal Government. Seconded by Roger Landry. Vote unanimous in the affirmative.

ARTICLE #51: David Mayhew moved that the Town authorize the Selectmen to select either the New Hampshire Department of Revenue Administration, Division of Municipal Services or a private accredited or professionally capable auditing firm to audit the Town of Lincoln's books. Seconded by Murray Clark. Vote unanimous in the affirmative.

ARTICLE #52: Roger Thompson moved that the Town appropriate and authorize the Selectmen to apply to budget items the interest received on taxes and deposits. Seconded by David Thompson. Vote unanimous in the affirmative.

ARTICLE #53: Richard Baker moved that the Town authorize the Selectmen to apply for and expend any monies that may be forthcoming for the Federal Emergency Manpower or CETA programs. Seconded by G. Michael Weaver. Vote unanimous in the affirmative.

ARTICLE #54: Louis Corbeil moved that the Town authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto. Seconded by Richard Baker. Vote unanimous in the affirmative.

ARTICLE #55: Lois Robinson moved that the citizens of Lincoln ask members of the New Hampshire Congressional delegation to support or co-sponsor a resolution in the United States Congress to: Request the President of the United States to propose to the Soviet Union that the United States and the Soviet Union adopt a mutual freeze on the testing, production, and deployment of nuclear weapons and of missiles and new aircraft designed primarily to deliver nuclear weapons, with verification safeguards satisfactory to both countries. Seconded by Carmine Giangreco. Majority vote in the negative carried.

ARTICLE #56: Roger Landry moved that the Town adopt a Public Drinking Ordinance. Seconded by Roger Thompson. Vote in

the affirmative.

ARTICLE #57: Philip Gravink moved that the Town adopt a Public Loitering Ordinance. Seconded by Daryl Lavigne. Vote in the affirmative.

ARTICLE #58: Roger Stewart moved that the Town authorize the Selectmen to negotiate for and enter into an Intergovernmental Agreement with the Town of Woodstock pursuant to the authority granted under RSA 53-A:3 XII; the purpose of this agreement is to establish a separate entity that would have its own checking and savings accounts, records keeping systems, and insurance coverage. Seconded by G. Michael Weaver. Louis Corbeil moved that the article be amended to read that this authority would apply only to the Solid Waste Facility. Seconded by David Mayhew. David Mayhew moved the question. Seconded by Roger Stewart. Vote in the affirmative. Vote on the amendment in the affirmative. Vote on article as amended in the affirmative.

ARTICLE #59: David Mayhew moved that the Town authorize the Selectmen to change polling hours from 9:00 a.m. through 6:00 p.m. to 10:00 a.m. through 6:00 p.m. Seconded by Roger Landry. Vote unanimous in the affirmative.

ARTICLE #60: Roger Stewart moved that this article be passed over. Seconded by David Thompson. Vote unanimous in the affirmative.

ARTICLE #61: David Mayhew moved that the Town authorize the Selectmen to delete the printing of the Inventory of Assessed Property list from the Annual Report. Seconded by Roger Landry. Philip Gravink moved that the article be amended so that the Selectmen print the Inventory of Assessed Property list once every five years. Seconded by Jimmie McLaughlin. Vote on the amendment in the affirmative. Vote on the article as amended in the affirmative.

ARTICLE #62: David Mayhew asked the Moderator to be recognized to offer a resolution. The Moderator recognized Mr. Mayhew who asked that it be resolved that:

WHEREAS, George M. McGee, Sr. has recently completed twenty-four years as Selectman for the Town of Lincoln, and WHEREAS, during this span of service he has

Supported and encouraged officials and workers alike in carrying out projects of benefit to this community

Cooperated in promoting plans which he believed to be in the best interests of the Town, particularly in creating job opportunities for the people of Lincoln

Initiated and put forth great effort in the development and improvement of Municipal Facilities and Services for the betterment of the residents of the Town of Lincoln

NOW, THEREFORE BE IT RESOLVED THAT WE, the voters of Lincoln in Town Meeting assembled this ninth day of March 1982 hereby

1. Take note of the service of Selectman George M. McGee, Sr. to the Town of Lincoln over these twenty-four years.

2. Voice our appreciation for his efforts in behalf of this community and

BE IT FURTHER RESOLVED that this resolution be entered upon the permanent records and appropriately displayed in a place of honor within the offices of the Town of Lincoln with

A copy of these presents be presented to George M. McGee, Sr. as a witness to this resolution.

The Moderator announced that the resolution was accepted by acclamation.

The meeting was adjourned at 10:55 p.m.

Respectfully submitted,
KALENE H. ROBERTS
Town Clerk

A true copy, Attest:

KALENE H. ROBERTS
Town Clerk

**STATE OF NEW HAMPSHIRE
WARRANT FOR SPECIAL TOWN MEETING OF
THE TOWN OF LINCOLN**

To the inhabitants of the Town of Lincoln in the County of Grafton and State of New Hampshire qualified to vote in town affairs:

You are hereby notified to meet at the Lin-Wood High School in said Lincoln on Tuesday, the 20th day of April, next at 7:30 in the evening, to consider and vote upon the following articles in this warrant.

ARTICLE #1: Are you in favor of adopting and ratifying the bylaws relative to water tap fees promulgated by the Selectmen pursuant to Article 4 of the Annual Town Meeting, as follows:

I. PURPOSE

In light of the moratorium on construction of developments drawing on the existing Town water system ordered by the Water Supply and Pollution Control Commission of the State of New Hampshire, the purpose of the tap fees required herein, or as same may be amended or modified by the Selectmen and/or the voters of the Town of Lincoln, is to defray the cost of additions and improvements to the Town's water system, including but not necessarily limited to new construction, principal and interest payments on debt incurred, consulting fees, and improvements and/or repairs to the existing water system necessitated by said Water Supply and Pollution Control Commission.

To the above stated end, any owner, lessee, or developer engaging in new construction requiring the use of water from the Town's water system shall be required to pay pursuant hereto an initial one time tap fee, which shall thereafter entitle the user to draw water from the water system pursuant to the specific fee paid and the use requested. Any change of water use by the owners or occupants of an existing structure which increases the number of appliances or devices using water (on a permanent basis) shall be considered new construction requiring the application to the Town pursuant to the water tax assessment form attached hereto, and the payment of the fee provided herein.

II. POINT SYSTEM

A point system will be used to try to make the tap fee proportional to the anticipated consumption of water. The dollar charge per point shall be set forth in Exhibit A, attached hereto and made a part hereof. The Selectmen shall assess points in accordance with the anticipated consumption of each user. A minimum number of 6 points shall be assessed in each case where water has not been provided by the Town heretofore.

Except in unusual circumstances the following guidelines shall be used in assessing points:

1. For Restaurants, the total seating capacity shall be multiplied by .5, and for Bars, the total seating capacity shall be multiplied by .25 to determine the points to be assessed. Provided, however, in the event the Restaurant or Bar utilizes disposable paper products rather than washable dishware, glassware, the number of assessed points shall be reduced by three-fifths.
2. .75 points for each room and each bath of a Motel, Inn, Lodge, or Ski Lodge, Ski Club.
3. At campsites providing hook-up for recreational vehicles and/or travel trailers, each such hook-up shall be multiplied by .5 to determine the points to be assessed.
4. Additional sinks not included in baths or kitchens, .25 points each.
5. Commercial ice makers, 1 point each.
6. Water fountains, water coolers, or water bubblers, .25 points each.
7. A half-bath consisting of one wash basin, and one toilet, 1.5 points each.
8. Each extra toilet or urinal in a half-bath area, an additional .75 points.

9. A single shower or a single tub, 1.5 points.
10. Full baths, which include a shower or tub, a wash basin, and a toilet, 3 points.
11. If a wash basin is located in a room directly adjacent to a shower, a tub, or a toilet, they shall be considered a full bath and shall be assessed three points.
12. Kitchens, 2.5 points.
13. Commercial laundries, 4 points per washer.
14. Residential laundry rough-ins, .5 points each.
15. Outside water taps, or spigots, 1 point each. All residences or commercial establishments shall be assessed for at least one outside water tap or spigot, even though there may in fact, be none present on the outside of the building.
16. Swimming pools, 10 points each.
17. Commercial car washing facilities, 20 points.
18. Fire extinguishing systems, such as wet stand pipes, dry stand pipes, and sprinklers shall not be assessed at all, whether located in residential or commercial establishments.
19. Take-out type restaurants, 12 points.
20. Jacuzzis and hot tubs in a commercial establishment will each be assessed 6 points. Jacuzzis and hot tubs in a residential establishment shall be assessed 2 points each.
21. The Selectmen are hereby empowered to determine in their sole discretion the points applicable for any use not expressly provided for herein, and may abate or adjust points, as justice may require in the event of any change or modification of use not expressly provided for herein.

III. PROCEDURE, INSPECTION AND ADJUSTMENT

Each owner must apply for and make advance payment of the water tap fee to the Selectmen before the Town will permit the owner to tap

onto the Town Water System.

Once the owner has completed construction, or conversion resulting in a change of use the Town shall cause a physical inspection of the premises to be performed to determine the number of points to be assessed according to the provision of Article II above. Adjustments in the prepaid water tap fee shall be made at the time and in the event the points assessed result in a fee greater than the sum paid in advance, the property owner shall be responsible for paying such additional tap fee resulting from the Town's inspection of his property.

Once the adjustments have been made to the original tap fee, even if the owner subsequently alters his property thereby theoretically reducing the number of points assessed at the time of the original hook-up, the Town shall not be responsible for any refund for the original tap fee paid by the owner or by his predecessor in title.

IV. PENALTIES AND REMEDIES FOR NON-PAYMENT OF FEES

In the event an owner fails or refuses to pay the water tap fee, such unpaid charges shall result in a lien on the subject property in accordance with State Law. Interest at the rate of 1½% per month computed monthly (18% per annum), from and after the date fees are assessed by the Town, shall be charged on all fees which remain unpaid 30 days after notification by the Town. The owner or developer against whom fees are assessed shall be responsible for all costs of collection, including reasonable attorney's fees.

V. CAPITAL IMPROVEMENT FUND

Tap fees collected pursuant hereto shall, until expenditure thereof is necessitated by construction and related costs, be maintained in such capital improvement fund as the Selectmen in their discretion may choose to use. The Selectmen are empowered hereby to negotiate payment terms with large developers in the event there are unusual circumstances equitably warranting modification of the provisions of these By-Laws.

VI. SEPARABILITY

If any clause, phrase or provision of these By-Laws is declared invalid by any court or other competent authority, such holding will not effect the validity of any other clause, phrase or provision, nor effect the validity of any other tap fees assessed or paid pursuant hereto.

EXHIBIT A RATE SCHEDULE

This tap fee will apply to all physical hook-ups, presold or not, in the Town of Lincoln, New Hampshire, after April 1, 1982 at a rate of \$50.00 per point.

ARTICLE #2: To transact any other business that may legally come before said meeting.

Given under our hand this 5th day of April, 1982.

ROGER STEWART
JAMES I.S. BUJEAUD
Selectmen of Lincoln

A true copy, ATTEST:

ROGER STEWART
JAMES I.S. BUJEAUD
Selectmen of Lincoln

**MINUTES OF SPECIAL TOWN MEETING
Lincoln, New Hampshire
April 20, 1982**

Moderator Frederick Branscombe called the meeting to order at 7:30 p.m. A reading of the warrant followed.

ARTICLE #1: Leslie Sargent moved that Article 1 be adopted as read. Seconded by Earl Rannacher.

Roger Stewart moved that Exhibit A be amended to April 21, 1982 and that the ordinance become effective at midnight April 20, 1982. Seconded by James Bujeaud. Vote in the affirmative.

Vote on the article as amended in the affirmative.

There being no other business, the Moderator adjourned the meeting at 7:45 p.m.

Respectfully submitted,
KALENE H. ROBERTS
Town Clerk

A true copy, Attest:

KALENE H. ROBERTS
Town Clerk

THE STATE OF NEW HAMPSHIRE
SUPERIOR COURT

Grafton, ss.

September Term, 1982

In re: Petition of the Selectmen of the Town of Lincoln for permission to hold a special Town Meeting of said Town pursuant to the provisions of RSA 31:5 and RSA 33:8

DECREE

The above entitled petition came before the Court for hearing on this date, and the Court, having considered said petition and the evidence, finds that an emergency has arisen in the Town of Lincoln which may require the immediate expenditure of money.

It is hereby ordered, adjudged and decreed that the Selectmen of the Town of Lincoln are hereby authorized to hold a Special Town Meeting of said Town at the Town Office Building commencing at 7:30 o'clock in the evening on December 30th, 1982 to act upon the article set forth in the accompanying Petition, which Meeting shall have the same authority as that of an annual Town Meeting.

The above approval is conditioned upon compliance with all statutory requirements relating to posting and notice which control such a Meeting.

This decree is made solely for the purpose of permitting said Special Town Meeting to be held, and is not to be construed nor interpreted in any other manner nor for any other purpose whatsoever.

November 24, 1982

WILLIAM R. JOHNSON
Presiding Justice

**WARRANT FOR SPECIAL EMERGENCY MEETING
Of The Town Of Lincoln**

To the inhabitants of the Town of Lincoln in the County of Grafton and State of New Hampshire, qualified to vote in town affairs:

Pursuant to permission contained in the decree of the Honorable William R. Johnson, Presiding Justice of the Grafton County Superior Court, dated November 24, 1982, you are hereby notified to meet at the Town Office Building in said Lincoln commencing at 7:30 o'clock in the evening on December 30, 1982, to act upon the following articles:

ARTICLE 1: To see if the Town will vote to ratify and confirm the adoption of Article 3 duly adopted at the 1982 town meeting held on March 9, 1982, and pursuant to said article vote to raise and appropriate the sum of \$200,000 for the purpose of improving and enlarging the municipal water system, including all related facilities, and including acquisition by negotiated purchase or by eminent domain, of such lands, easements, and rights of way as may be required to implement said purpose, and further to authorize the appropriation of said sum by the issuance of serial bonds or notes, under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33, and as amended), and to further authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such action as may be necessary to effectuate the issuance, negotiation, sale, and delivery of such bonds, as shall be in the best interest of the Town, and to take such other and further action as may be necessary to implement said vote.

ARTICLE 2: To transact any other business that may legally come before said meeting.

Given under our hands this 14th day of December, 1982.

ROGER STEWART
EDMOND GIONET
JAMES I.S. BUJEAUD
Selectmen of Lincoln

A true copy, Attest:

ROGER STEWART
EDMOND GIONET
JAMES I.S. BUJEAUD
Selectmen of Lincoln

MINUTES OF SPECIAL EMERGENCY MEETING
Lincoln, New Hampshire
December 30, 1982

The Special Meeting of the Town of Lincoln was called to order by Moderator, Fred Branscombe, at 7:30 pm. Several Town Officials and members of the public attended.

The Moderator read Article #1 in the Special Emergency Meeting Warrant.

Selectman Roger Stewart gave a brief history of the water situation.

The Moderator called for any questions. There were none.

The Moderator declared the polls open at 7:36 p.m. Balloting was taken up with Supervisors of the Checklist, Jane Duguay and Wallace Rennie distributing ballots and verifying voter registration.

Article #2 was taken up after all present had cast their ballot. There was no action taken on this Article.

The Moderator declared the polls closed at 8:40 p.m.

The number of ballots cast was tabulated and verified with the checklist.

The Moderator declared the results of balloting as follows: Yes—17; No—1

James Bujeaud moved that the Special Meeting be adjourned. Seconded by David Thompson. Vote in the affirmative.

Respectfully submitted,
KALENE H. ROBERTS
Town Clerk

TOWN OFFICERS

District Court Justice

GEORGE H. PARKER

(1960 thru February 3, 1982)

ROBERT E. BOWKER

(February 1982 thru January 1983)

Moderator

FREDERICK BRANSCOMBE

Selectmen

ROGER STEWART EDMOND GIONET

JAMES I. S. BUJEAUD

Treasurer

EARL RANNACHER

Town Clerk

KALENE H. ROBERTS

Tax Collector

KALENE H. ROBERTS

Police Chief

WALLACE J. PELTIER

Fire Chief

JOSEPH McINNIS

Librarian

THELMA BRANSCOMBE

Supervisors of Checklist

JANE DUGUAY

JEFFREY MAYHEW WALLACE M. RENNIE

Cemetery Sexton

JOSEPH ASSELIN

Budget Committee

Term Expires 1983

- MARTHA PATTERSON
- FRED BRANSCOMBE
- PATRICK REARDON
- YVON CLOUTIER, JR.

Term Expires 1984

- CLIFTON DAUPHINE
- DANIEL BOURASSA
- EDWARD A. CLARK
- DAVID THOMPSON

Term Expires 1985

- RICHARD BAKER
- ARTHUR DUGUAY
- EARL RANNACHER
- LESLIE B. SARGENT

Library Trustees

- | | |
|----------------|-------------------|
| BRENDA CLARK | Term Expires 1983 |
| JOYCE WELDON | Term Expires 1984 |
| MADLINE MILLER | Term Expires 1982 |

Trustees of Trust Funds

- | | |
|-----------------|-------------------|
| DAVID L. MAYHEW | Term Expires 1985 |
| JOYCE C. WELDON | Term Expires 1983 |
| BARBARA RENNIE | Term Expires 1983 |

SUMMARY OF INVENTORY

Land:		
Town Area	\$ 5,904,543	
Loon Mountain	1,220,900	
Village of Loon	3,480,300	
Total Land		\$10,605,743
Buildings:		
Town Area	12,067,850	
Loon Mountain	4,401,400	
Village of Loon	8,453,600	
Total Buildings		\$24,922,850
Mobile Homes		322,350
Factory Buildings		883,750
Public Utilities		271,300
Total Taxable Property		\$37,005,993
Less Elderly Exemptions		393,350
Net Taxable Property		\$36,612,643

**1982 VETERANS' AND
VETERANS' WIDOWS EXEMPTIONS**

Aldridge, Victor	50.00
Alexander, Bruce	50.00
Avery, Sherwood B.	50.00
Beaudin, Paul J.	50.00
Beckwith, Jennie C.	50.00
Biederman, Richard J.	50.00
Bossie, Gilman	50.00
Bourassa, Roland	50.00
Boyle, J. Randolph	50.00
Branscombe, Fred	50.00
Burak, Fred T.	50.00
Burbank, Charles	50.00
Burrows, Ronald	50.00
Burt, Earl	50.00
Carey, Charles	50.00
Carr, Norman	50.00
Carter, Roy	50.00
Ciarleglio, Donald	50.00
Cloutier, Joseph	50.00
Conn, Ralph	50.00
Conn, William	50.00
Conway, John	50.00
Cook, Robert I.	50.00
Corbeil, Louis	50.00
Corum, Robert	50.00
Dovholuk, Balch	50.00
Dovholuk, Thomas	50.00
Driscoll, Ina	700.00
Durrell, Clayton	50.00
Edson, Raymond	50.00
Emerson, Thomas	50.00
Evans, William H.	50.00
Ferguson, Ethel	50.00
Fowler, Daniel	50.00
Fox, Henry	50.00
Gagne, Robert	50.00

Gionet, Edmond	50.00
Goodbout, Lottie	50.00
Goodin, Lionel	50.00
Gould, Robert F.	50.00
Greco, Joseph	50.00
Greenwood, William	50.00
Gulley, Lester	50.00
Harrington, Arthur	50.00
Harrington, Roger	50.00
Haynes, Nathan	50.00
Henderson, Robert	50.00
Hogan, William	50.00
Holmes, Herman	50.00
Houde, Normand	50.00
Hughes, Robert	50.00
Jeffries, William	50.00
Jewell, William	50.00
Johnson, Grace	50.00
Judd, Harold	50.00
Kendall, Gordon	50.00
Landry, Laurent	50.00
Landry, Raymond R.	50.00
LaPointe, Charles	50.00
LaRue, Mary	50.00
Ledger, Wilfred	50.00
Ledger, Wilfred II	50.00
Lehouillier, Daniel	50.00
Leonard, John	50.00
Libby, Roger	50.00
MacDougall, Kenneth	190.72
Maguire, Alice	50.00
Marlatt, Ray	50.00
Martell, Edwin	50.00
Martell, Stanley	50.00
Mayhew, David L.	50.00
Mayhew, Miriam	50.00
Miller, Peter S.	50.00
Mitten, Esther	50.00
Mortimer, William	50.00
Mortz, Bernard	50.00

Mulleavey, Joseph	50.00
McBey, Robert	50.00
McInnis, Joseph	50.00
McLaren, Norma	50.00
McLaughlin, Jimmie D.	50.00
McLean, William	50.00
Noseworthy, Robert	50.00
O'Brien, Donald	50.00
O'Brien, Elizabeth	700.00
O'Brien, Walter	50.00
O'Rourke, Daniel, Jr.	50.00
O'Rourke, Raymond	50.00
Patterson, John	50.00
Peltier, Michael D.	50.00
Peltier, Wallace J.	50.00
Perreault, Josephat	50.00
Perry, Robert	50.00
Plummer, David	50.00
Polcari, Alfred	50.00
Rannacher, Earl	50.00
Rannacher, Harold	50.00
Reardon, Patrick	50.00
Rennie, Wallace	50.00
Robie, Charles	50.00
Robinson, Lois	50.00
Rogers, Bernard	50.00
Rompney, Ronald P.	50.00
Russell, Loretta	50.00
Sargent, Leslie	50.00
Savoy, Francis	50.00
Schlaefler, Herman	50.00
Smith, John	50.00
Steadman, William	50.00
Stewart, Roger	50.00
Strickland, George	50.00
Strickland, Henry	50.00
Tardif, Roland	50.00
Tetley, Paul	50.00
Therault, Amedee	50.00
Therault, Robert	50.00

Thibeault, Desire	50.00
Thompson, Roger	50.00
Thompson, David	50.00
Torrey, Alden B.	50.00
Towers, Allan	50.00
Traub, Richard	50.00
Vaughn, E. John	50.00
Vezina, Roland	50.00
Walsh, James	50.00
Watson, Louise	50.00
Weldon, Joyce	50.00
Whitman, Dale	50.00
Wiggett, Edward	50.00
Willey, William	50.00
Woods, Walter	50.00
Woodward, Laurence	50.00

1982 ACTUAL EXPENDITURES

Town Officer's Salaries

Roberts, Kalene H., Tax Collector	\$ 1,000.00
Roberts, Kalene H., Town Clark	600.00
Stewart, Roger, Selectman	900.00
Gionet, Edmond, Selectman	900.00
Bujeaud, James I.S., Selectman	900.00
Gionet, Edmond, Health Officer	100.00
Gionet, Edmond, Welfare Officer	300.00
Rannacher, Earl, Treasurer	700.00
Branscombe, Fred, Moderator	175.00
Mayhew, Jeffrey, Supervisor	175.00
Rennie, Wallace, Supervisor	175.00
Duguay, Jane, Supervisor	175.00
Roberts, Kalene H., Fees	1,750.00
	\$ 7,850.00
TOTAL	

Town Officer's Expenses

Roberts, Kalene, H., Admin. Asst.	\$ 11,544.00
Sir Speedy, Printing	121.95
Simplex, Time Cards	41.13
Strickland Thomas, Mileage	94.09
New England Telephone, Service	881.71
IGA, Supplies	138.70
Petty Cash, Supplies	212.16
Postmaster, Postage	730.55
St. Paul Stamp Works, Dog Tags	43.60
NHMA, Dues & Supplies	520.08
Roberts, Kalene H., Reimb. & Mileage	96.80
Homestead Printing, Printing	93.27
Tax Collector's Association, Dues	15.00
N.H. Assoc. of Assessing Officials, Dues	20.00
Town Clerk's Assoc., Dues	12.00
Charles A. Wood, Register, Fees	104.18
Central Supplies, Typing Supplies	125.96
NHSPCA, Laws	5.00

O'Rourke, Helena, Wages	51.75
Dinn Brothers, Plaque	32.20
Mountain Media, Ads	137.30
Lyndonville Office Equipment, Supplies	629.33
Union Leader, Subscription	65.00
Tower Publishing, NH Register	15.00
Glen Press, Town Reports	2,308.00
Grace Savage, Town Clerk, Meeting Fee	7.50
Equity Publishing, NH RSAs	116.75
Estey, Robert, Assessments	2,665.00
Lincoln Mart, Supplies	16.40
Ainsworth Associates, Copy	4.00
Brown & Saltmarsh, Supplies	227.62
Treasurer, State of NH, DRA Course	105.00
Carey, Vachon & Clukay, Audits	4,100.00
Edmond Gionet, Mileage	29.97
Floradale, Too, Flowers	20.00
Roger Stewart, Mileage	31.05
Branham Publishing, Auto Reference Books	22.95
Post 83, Contribution	50.00
IBM Corp., Service Contract	109.00

TOTAL \$ 25,616.00

Election & Registration Expenses

Donahue, Mary, Ballot Clerk	\$ 60.00
Bossie, Celia, Ballot Clerk	40.00
Dauphine, Elizabeth, Ballot Clerk	60.00
Goodbout, Brenda, Ballot Clerk	20.00
Rennie, Barbara, Ballot Clerk	20.00
Lehouillier, Theresa, Ballot Clerk	20.00
Leclerc, Shirley, Ballot Clerk	20.00
Country Mile, Meal	120.00
Mountain Media, Ads	23.80
Littleton Courier, Ads	35.42
Homestead Press, Registration Cards	41.85
Indian Head Resort, Meal	148.52
Dad's Restaurant, Meal	148.89

TOTAL \$ 758.48

Cemetery

Gilman Outdoor Equipment, Repairs	509.14
Arnold's Exxon, Gas	84.05
Etienne Poirier, Masonry	1,000.00
Gerrity Lumber, Lumber	384.45
Marcellin Laliberte, Supplies	48.61
Asselin, Joseph, Wages	2,481.75
Laliberte, Marcellin, Wages	279.00
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TOTAL	\$ 4,787.00

Town Hall

Carrco, Fuel	\$ 10,599.99
NH Electric Cooperative, Electricity	1,848.46
William Magee, Contract Labor	2,100.00
Gerrity Building, Storm Door	63.00
Lincoln Lock Service, Service	10.00
Mellett Plumbing, Service	10.00
IGA, Supplies	29.77
Zenith Sales & Service, Service	10.00
Lincoln Mart, Supplies	3.95
Hudson, Oran, Wages	354.60
Petty Cash, Supplies	19.70
Lyndonville Office Equip., Paper Supplies	294.10
Adirondack Direct, Storage Cabinets	701.75
Lord's of Littleton, Drapes	699.00
Koffler Sales, Floor Mats	129.68
House of Carpet, Carpeting-PD	352.00
Smith, Eileen, Seasonal Cleaning	204.00
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TOTAL	\$ 17,430.10

Planning & Zoning

North Country Council	\$ 1,379.00
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Legal Expenses

Moulton, Smith, Samaha & Vaughan, Legal Services	\$ 1,257.50
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Ray & Hopkins, Legal Services	1,000.00
Upton, Sanders & Smith, Legal Services	254.94
TOTAL	\$ 2,512.44

Advertising & Regional Associations

Chamber of Commerce, Dues	\$ 1,000.00
Upper Valley Senior Citizens, Contribution	330.00
TOTAL	\$ 1,330.00

Police Department

Gulf Oil, Gas, etc.	\$ 241.95
Exxon Co. USA, Gas, etc.	4,358.84
Mobil Oil Co., Gas, etc.	5,907.64
Shell Oil Co., Gas, etc.	134.21
Lynn Peavey Co., Supplies	114.28
W.S. Darley, Supplies	100.71
Ben's Uniforms, Uniforms & Supplies	918.93
Goodyear, Tires	151.24
New England Telephone, Service	1,375.02
Petty Cash, Supplies & Postage	124.86
Sonny's Auto, Supplies	64.19
Glen Press, Printing	69.00
Lincoln Mart, Supplies	342.63
Caledonia Record, Ad	23.13
Lincoln Sign Co., Sign & Decals	373.00
Union Leader, Ad	39.84
Lightning Powder Co., Supplies	21.95
Fadden's, Supplies	5.52
O.D. Silkscreen, Hats & Shirts	120.00
Lincoln Lock Service, Service	8.00
Fingerprint Labs, Supplies	124.80
Wilson Tire, Tires	499.20
Plymouth Auto Supply, Supplies	121.46
Idea Consultants, Supplies	69.71
Grafton Motor Sales, Repairs	567.48
D. Bishop, MD, Physical	40.00
Fishermann's Comm. Service, Repairs	77.11
Uniforms Sales & Service, Supplies	53.34

Clark Boardman, Supplies	160.68
Homestead Press, Printing	194.55
Drew, Lawrence, Mileage	53.34
Bob Bourque Motors, Repairs	168.95
Moser, David, Mileage	179.17
Dauphine, Clifton, Mileage	4.14
2 Way Comm. Service, Repairs	188.28
Arnold's Exxon, Repairs	877.28
Lyndonville Off. Equip., Supplies & Repairs	185.23
Civic Supply Co., Supplies	33.12
Daniel Barry, Supplies	73.80
Evans Printing, Parking Tickets	266.43
Village Press, Printing	77.13
State of NH, Radar Repair	127.09
National Directory, Directory	45.90
Richard Sherburne, Inc., Supplies	421.55
Woodward's Motor Sales, Repairs	120.00
J.G. Blais, Supplies	371.33
Warren, Gorham & Lamont, Books	82.05
Dick's Mobil, Repairs	120.00
Bangor Daily News, Ad	221.76
Portsmouth Herald, Ad	33.21
Strickland, Thomas, Mileage	20.01
Equity Publishing, NHRsAs	263.00
Linwood Medical Center, Physical	70.00
Home Safety Equipment, Supplies	50.50
Drivers License Guide, Guide	29.80
Merrill's General Store, Supplies	45.05
Smith-Kline Laboratory, Lab Test	10.00
Meredith Motors, Repairs	1,714.28
Mountain Graphics, Forms	113.00
Ted's Gulf, Gas	20.00
Doveas, John, Uniform Allowance	45.00
Peltier, Wallace, Uniform Allowance	165.00
Peltier, Michael, Uniform Allowance	165.00
Drew, Lawrence, Uniform Allowance	165.00
Moser, David, Uniform Allowance	165.00
Haase, Robert, Uniform Allowance	75.00
Peltier, Wallace, Wages	19,522.28

THE STATE OF NEW HAMPSHIRE
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THE POLLS WILL BE OPEN FROM 10:00 A.M. to 6:00 P.M.

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Lin-Wood High School in said Lincoln on Tuesday, the eighth day of March, next at 10:00 of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
3. To see how much money the Town will vote to raise and appropriate for Town Officer's Salaries.
4. To see if the Town will vote to authorize the Selectmen to contract with a Data Processing Company for maintenance of its fiscal and other records.
5. To see how much money the Town will vote to raise and appropriate for Town Officer's Expenses.
6. To see if the Town will vote to authorize the Selectmen to adopt the provisions of RSA 76:15-a relative to the Semi-Annual Collection of taxes to be effective June 1, 1984.
7. To see how much money the Town will vote to raise and appropriate for Election and Registration Expenses.
8. To see how much money the Town will vote to raise and appropriate for Cemeteries.
9. To see how much money the Town will vote to raise and appropriate for the operation and maintenance of the Town Building.
10. To see how much money the Town will vote to raise and appropriate for Planning and Zoning.
11. To see how much money the Town will vote to raise and appropriate for Legal Expenses.

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12. To see how much money the Town will vote to raise and appropriate for Advertising and Regional Associations.
13. To see how much money the Town will vote to raise and appropriate for Contingency Fund.
14. To see how much money the Town will vote to raise and appropriate for the Police Department.
15. To see how much money the Town will vote to raise and appropriate for National Forest Patrol.
16. To see how much money the Town will vote to raise and appropriate for the Fire Department.
17. To see how much money the Town will vote to raise and appropriate for Civil Defense.
18. To see how much money the Town will vote to raise and appropriate for Communications Center.
19. To see how much money the Town will vote to raise and appropriate for Town Maintenance.
20. To see if the Town will vote to raise and appropriate the sum of \$178.06, the State to contribute \$1,187.08, for Town Road Aid.
21. To see how much money the Town will vote to raise and appropriate for Highway Subsidy.
22. To see how much money the Town will vote to raise and appropriate for Street Lighting.
23. To see how much money the Town will vote to raise and appropriate for Solid Waste Disposal.
24. To see how much money the Town will vote to raise and appropriate for the Health Department.
25. To see how much money the Town will vote to raise and appropriate for Animal Control.
26. To see how much money the Town will vote to raise and appropriate for General Assistance.
27. To see how much money the Town will vote to raise and appropriate for Old Age Assistance.

28. To see how much money the Town will vote to raise and appropriate for the Public Library.
29. To see how much money the Town will vote to raise and appropriate for Parks and Recreation.
30. To see how much money the Town will vote to raise and appropriate for Patriotic Purposes.
31. To see how much the Town will vote to raise and appropriate for the payment of all Debt Retirement Schedules due during the ensuing year.
32. To see how much money the Town will vote to raise and appropriate for Interest Expense for short and long term notes.
33. To see how much money the Town will vote to raise and appropriate for the purchase of a tow rope for the Recreation Area.
34. To see if the Town will vote to raise and appropriate \$15,000 to be placed in a capital reserve fund for the revaluation of the Town by the Appraisal Division of the Department of Revenue Administration.
35. To see if the Town will vote to apply Tap Fee Revenues to the principal of the Water Improvement Bond Issue Project as passed on December 30, 1982.
36. To see how much money the Town will vote to raise and appropriate for the Recreation Area Road.
37. To see if the Town will vote to authorize the Board of Selectmen to withdraw funds not to exceed \$290,000 from the Water and Sewer Development Capital Reserve Fund, at any time, to expend for Water and Sewer System Development.
38. To see if the Town will vote to authorize the Selectmen to accept and expend \$200,000 from LWC (Loon Water Company) for the purpose of water system improvements.
39. To see if the Town will vote to authorize the Selectmen to enter into a contract with LWC for water and sewer development and associated construction, and, in this instance only, waive Article 29 passed in the Town Meeting of 1965 requiring any construction in excess of \$5,000 be by sealed competitive bid.

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40. To see how much money the Town will vote to raise and appropriate for water and sewer lines to the Kancamagus Recreation Area.
41. To see how much money the Town will vote to raise and appropriate for District Court Expenses.
42. To see how much money the Town will vote to raise and appropriate for the operation and maintenance of the Water System.
43. To see how much money the Town will vote to raise and appropriate for the operation and maintenance of the Sewer Department.
44. To see how much money the Town will vote to raise and appropriate for Employee's Retirement and Social Security Contributions.
45. To see how much money the Town will vote to raise and appropriate for the payment of all forms of Insurance.
46. To see how much money the Town will vote to raise and appropriate for Unemployment Compensation.
47. To see if the Town will vote to appropriate from the Revenue Sharing Fund and transfer to the general administration account \$14,000 to be applied to the maintenance and administration of the Police Department.
48. To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town by Tax Collector's Deed by public auction or advertised sealed bid or in such other manner as determined by the Selectmen as justice may require.
49. To see if the Town will authorize the Selectmen to apply for, receive, and expend Federal or State Grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money; provided: (1) that such grants and other monies do not require the expenditure of other town funds; (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall

be exempt from all provisions of RSA 32 relative to the limitation and expenditure of Town monies, all as provided by RSA 31:95-b.

50. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.
51. To see if the Town will vote to appropriate and authorize the Selectmen to expend on the projects, and/or Debt Retirement Schedules voted in this warrant that may develop from monies paid in the Town by the State or Federal Government.
52. To see if the Town will vote to authorize the Selectmen to request an audit from a private accredited or professionally capable auditing firm to audit the Town of Lincoln's books.
53. To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.
54. To see if the Town will vote to go on record in support of immediate actions by the Federal Government to control and reduce acid rain which is harmful to the environment and economy of Lincoln and to the health and welfare of the people of Lincoln. These Actions shall include:
 1. Reduce by at least half the major cause of acid rain, sulfur dioxide emissions, by the year 1990.
 2. Conclude negotiations and adopt a treaty with the government of Canada that will commit both nations to this same goal.

The record of the vote on this article shall be transmitted to the New Hampshire Congressional Delegation and to the President of the United States. (This article inserted upon written application of voters).

55. Any other business that may legally come before the meeting.

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Given under our hands and seal, this twenty-first day of February, in the year of our Lord nineteen hundred and eighty-three.

ROGER STEWART
EDMOND GIONET
JAMES I. S. BUJEAUD
Selectmen of Lincoln

A true copy of Warrant—Attest:

ROGER STEWART
EDMOND GIONET
JAMES I. S. BUJEAUD
Selectmen of Lincoln

TAX COLLECTOR'S REPORT

Fiscal Year Ended December 31, 1982 (June 30, 1983)

Dr.

—Levies Of:—

Uncollected Taxes—

Beg. of Fiscal Year	1982	1981	Prior
Property Taxes	\$	\$353,221.44	\$ 19,157.07
Resident Taxes		1,790.00	400.00

Taxes Committed to Collector:

Property Taxes	929,739.13
Resident Taxes	7,120.00

Added Taxes:

Property Taxes	30.00
Resident Taxes	270.00

Overpayments:

a/c Property Taxes	128.63
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**Interest Collected
on Delinquent
Property Taxes:**

1.98	10,009.72	31.47
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**Penalties Collected
on Resident Taxes**

27.00	90.00	4.00
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TOTAL DEBITS	\$937,287.34	\$365,141.16	\$ 19,592.54
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**Remittances to
Treasurer During
Fiscal Year**

Property Taxes	\$582,715.24	\$306,028.81	\$ 182.12
Resident Taxes	5,520.00	880.00	40.00
Int. Col. During Yr.	1.98	10,009.72	31.47
Pen. on Resident Taxes	27.00	90.00	4.00

**Abatements Made
During Year:**

Property Taxes	1,567.44
Resident Taxes	240.00

**Uncollected Taxes—
End of Fiscal Year:
(As Per Collector's
List)**

Property Taxes	347,153.12	45,625.19	18,974.95
Resident Taxes	1,870.00	700.00	360.00

TOTAL CREDITS	\$937,287.34	\$365,141.16	\$ 19,592.54
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BUDGET

Purposes of Appropriation	Actual Appropriations 1982 (1982-83)	Actual Expenditures 1982 (1982-83)	Selectmen's Budget 1983 (1983-84)	Budget Committee Recommended 1983 (1983-84)	Not Recommended
General Government					
Town Officers' Salary	\$ 7,550.00	\$ 7,628.00	\$ 7,600.00	\$ 7,600.00	\$
Town Officers' Expenses	23,464.00	25,838.	31,171.00	31,171.00	
Election & Registration Expenses	915.00	758.00	435.00	435.00	
Cemeteries	6,830.00	4,787.00	3,860.00	3,860.00	
General Government Buildings	19,250.00	17,430.00	12,730.00	12,730.00	
Reappraisal of Property (Cap. Reserve)	15,000.00	15,000.00			
Planning & Zoning	1,379.00	1,379.00			
Legal Expenses	2,000.00	2,512.00	5,000.00	5,000.00	
Advertising & Regional Assoc.	1,330.00	1,330.00	1,370.00	1,370.00	
Contingency Fund	2,500.00		3,000.00	3,000.00	
Public Safety					
Police Department	91,189.00	101,175.00	93,759.00	93,759.00	
Fire Department	7,087.00	5,579.00	6,707.00	6,707.00	
Civil Defense	300.00		100.00	100.00	
Communications Center	40,122.00	41,376.00	41,387.00	41,387.00	
Highways, Streets & Bridges					
Town Maintenance	59,809.00	65,990.00	52,248.00	52,248.00	

Town Road Aid	177.00	177.00	179.00	179.00	179.00
Highway Subsidy	7,140.00	7,140.00	8,002.00	8,002.00	8,002.00
Street Lighting	26,000.00	29,736.00	31,000.00	31,000.00	31,000.00
Sanitation					
Solid Waste Disposal (Incinerator)	44,432.00	44,529.00	68,522.00	68,522.00	68,522.00
Health					
Health Department	13,724.00	13,724.00	13,692.00	13,692.00	13,692.00
Animal Control	1,100.00	1,145.00	1,290.00	1,290.00	1,290.00
Welfare					
General Assistance	10,000.00	5,145.00	8,500.00	8,500.00	8,500.00
Old Age Assistance	5,000.00	10,823.00	15,000.00	15,000.00	15,000.00
Culture and Recreation					
Library	9,323.00	8,628.00	8,853.00	8,853.00	8,853.00
Parks and Recreation	7,987.00	10,561.00	10,622.00	10,622.00	10,622.00
Patriotic Purposes	850.00	900.00	150.00	150.00	150.00
Mustard Seed Summer Youth Program	1,350.00	1,350.00			850.00
					1,425.00
Debt Service					
Principal of Long-Term Bonds & Notes	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Interest Expense-Long-Term Bonds & Notes	12,060.00	12,060.00	18,320.00	18,320.00	18,320.00
Interest Expense-Tax Anticipation Notes	15,000.00	20,719.00	20,000.00	20,000.00	20,000.00
Capital Outlay					
Rope for Tow			900.00	900.00	900.00
Revaluation-Capital Reserve			15,000.00	15,000.00	15,000.00
Water Tap Fees-Capital Reserve			24,000.00	24,000.00	24,000.00

Recreation Road		500.00	500.00
Water Development-from Capital Reserve		290,000.00	290,000.00
Water Development-from Developers		200,000.00	200,000.00
Recreation Area-Water & Sewer			
Operating Transfers Out			11,770.00
Municipal & District Court Expenses	12,232.00	11,645.00	16,230.00
Miscellaneous			
Municipal Water Department	22,430.00	15,852.00	18,098.00
Municipal Sewer Department	36,820.00	38,215.00	40,348.00
FICA, Retirement & Pension Contributions	19,214.00	18,726.00	19,699.00
Insurance	38,185.00	42,098.00	47,064.00
Unemployment Compensation	1,625.00	1,232.00	1,625.00
Total Appropriations	\$662,497.00	\$661,187.00	\$1,202,761.00
Less: Amount of Estimated Revenues, Exclusive of Taxes			\$769,924.00
Amount of Taxes to be Raised (Exclusive of School and County Taxes			\$431,837.00

Sources of Revenue

	Estimated Revenues 1982 (1982-83)	Actual Revenues 1982 (1982-83)	Selectmen's Budget 1983 (1983-84)	Estimated Revenues 1983 (1983-84)
Taxes				
Resident Taxes	\$ 6,000.00	\$ 6,440.00	\$ 6,000.00	\$ 6,000.00
National Bank Stock Taxes	30.00	31.00	30.00	30.00
Yield Taxes	150.00	81.00	100.00	100.00
Interest & Penalties on Taxes	13,000.00	11,183.00	12,000.00	12,000.00
Intergovernmental Revenues				
Meals and Rooms Tax	6,000.00	6,101.00	5,791.00	5,791.00
Interest & Dividends Tax	2,834.00	2,834.00	2,690.00	2,690.00
Savings Bank Tax	6,000.00	8,515.00	8,082.00	8,082.00
Highway Subsidy	7,140.00	7,422.00	7,681.00	7,681.00
Railroad Tax	5.00	5.00	5.00	5.00
Town Road Aid	1,357.00	1,357.00	1,318.00	1,318.00
State Aid Water Pollution Projects	38,318.00	38,318.00	35,372.00	35,372.00
Reimb- a/c State-Federal Forest Land	78,000.00	40,879.00	55,000.00	55,000.00
Road Toll Refund	275.00		200.00	200.00
Motor Vehicle Fees		1,658.00	1,500.00	1,500.00
Unemployment Comp. Dividend		1,470.00		
National Forest Patrol		20,300.00	6,450.00	6,450.00
Facility Plan		32,500.00		
Sewer Rehabilitation				
Licenses and Permits				
Motor Vehicle Permit Fees	35,000.00	45,344.00	45,000.00	45,000.00
Dog Licenses	350.00	283.00	250.00	250.00

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Business Licenses, Permits & Filing	15.00	7.00	7.00
Fines & Forfeits, Municipal Court	15,000.00	15,932.00	12,500.00
Income From Trust Funds	130.00	128.00	130.00
Charges For Services			
Income from Departments	15,000.00	9,403.00	35,497.00
Cemetery Lots		260.00	
Income from Police Department	5,000.00	11,809.00	5,500.00
Income from Water Tap Fees		12,200.00	24,000.00
Miscellaneous Revenues			
Interest on Deposits	2,114.00	3,217.00	500.00
Sale of Town Property		70.00	
Solid Waste Pit Lease (Burndy Corp.)	200.00	201.00	201.00
Other Financing Sources			
Income from Water & Sewer Depts.	4,500.00	1,953.00	290,000.00
Withdrawal from Capital Reserve			14,000.00
Revenue Sharing Fund	14,000.00	14,000.00	200,000.00
From Developers for Water Development			
Total Revenues and Credits	<u>\$250,568.00</u>	<u>\$294,020.00</u>	<u>\$769,924.00</u>

Peltier, Michael, Wages	14,650.66
Drew, Lawrence, Wages	13,736.30
Moser, David, Wages	13,279.51
Haase, Robert, Wages	6,020.68
Dauphine Clifton, Wages	1,177.87
Mayhew, Jeffrey, Wages	3,183.29
Peltier, Brian, Wages	833.32
Jones, Rockland, Wages	595.13
Webster, Elizabeth, Wages	472.48
Evleth, Maureen, Wages	47.25
Doveas, John, Wages	2,965.28
Strickland, Thomas, Wages	1,472.25
	<hr/>
TOTAL	\$101,175.00

Fire Department

Kanc Kountry Store, Gas	\$ 10.83
Inland Divers, Service	36.00
New England Telephone, Service	185.33
Middlesex Fire Equipment, Supplies	515.00
Interstate Fire Equipment, Supplies	22.25
Mobil Oil Co., Gas, etc.	295.79
Gulf Oil Co., Gas, etc.	21.75
No. Woodstock Garage, Inspections	25.00
Laconia Fire Equipment, Supplies	159.96
Shell Oil Co., Gas, etc.	61.42
Shurmann Electronics, Repairs	75.00
Sonny's Auto, Supplies	81.54
Mt. Graphics, Posters	42.00
McInnis, Joseph, Reimbursement	275.20
Dauphine, Clifton, Reimbursement	212.40
Durrell, Clayton, Reimbursement	160.00
Haynes, Nathan, Reimbursement	160.00
Gagne, Francis, Reimbursement	160.00
Savoy, Leo, Reimbursement	160.00
MacDonald, John, Reimbursement	160.00
Boyle, J. Randolph, Reimbursement	160.00
Plummer, David, Reimbursement	160.00
Robinson, David, Reimbursement	160.00
Vaughn, John, Reimbursement	200.00

Burrows, Ronald, Reimbursement	160.00
Bourassa, Daniel, Reimbursement	160.00
Clark, Edward, Reimbursement	160.00
Beaudin, J. Paul, Reimbursement	160.00
Whitman, Dale, Reimbursement	160.00
Landry, Raymond, Reimbursement	200.00
Henderson, Robert, Reimbursement	160.00
Willey, William, Reimbursement	160.00
Lavigne, Daryl, Reimbursement	160.00
Duguay, Arthur, Reimbursement	200.00
Baker, Richard, Reimbursement	200.00
Tardiff, Thomas, Reimbursement	200.00

TOTAL	\$ 5,579.47
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Communications Center

New England Telephone, Service	\$ 331.63
Homestead Press, Forms	51.05
Strickland, Thomas, Wages	11,111.96
Chase, Robert, Wages	10,218.88
Reardon, Patrick, Wages	10,331.07
Peltier, Lawrence, Wages	9,331.89

TOTAL	\$ 41,376.48
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Winter Maintenance

Mobil Oil Corp., Gas, etc.	\$ 1,050.45
Exxon Co. USA, Gas, etc.	677.56
Oxford Chemical Co., Chemicals	75.39
Liberty International, Parts	14.20
Perry's Trucking & Service, Repairs	1,892.63
Carrco, Diesel fuel	1,459.89
Arnold's Exxon, Repairs	1,126.97
Sonny's Auto, Parts	325.84
R.C. Hazelton, Repairs	8,603.20
International Salt, Road Salt	6,649.29
Village Auto Body, Repairs	160.00
Bob's Motors, Repairs	42.47
Pasami Equipment, Equip. Transport	150.00
Everett's Woodworking, Supplies	121.61

New England Forestry, Poison Ivy Treatment	23.99
Zenith Sales & Service, Service	77.50
E.J. Prescott, Supplies	601.36
Fadden's, Supplies	320.41
R.S. Audley, Gravel	4,000.00
Durrell, Clayton, Wages	693.80
Boyle, J. Randolph, Wages	579.38
Wiggett, Edward, Wages	7,638.77
Whitman, Dale, Wages	3,175.10
Beaudin, Michael, Wages	3,389.26
	<hr/>
TOTAL	\$ 42,868.22

Summer Maintenance

Mobil Oil Corp., Gas, etc.	\$ 721.06
Exxon Co. USA, Gas, etc.	2,194.25
Gulf Oil, Gas	14.70
Sonny's Auto, Supplies	173.74
Merriam-Graves, Oxygen	24.89
Oxford Chemical, Chemicals	110.29
R.C. Hazelton, Supplies	28.70
Carrco, Diesel Fuel	302.86
Arnold's Exxon, Repairs	607.57
J. Vaughn, Equip. Rental	375.00
Pemi Glass, Windshield	171.59
Ross Express, Freight	9.25
Campton Sand & Gravel, Cold Patch	363.62
E.J. Prescott, Supplies	2,731.67
Asselin, Joseph, Wages	38.25
Gilman Outdoor Equip., Repairs	9.95
Fadden's, Supplies	495.57
Everett's Woodworking, Supplies	61.35
C.A. Turner Co., Supplies	61.29
Zenith Sales & Service, Service	78.20
Public Works Supply, Supplies	937.50
H.K. Webster, Supplies	349.26
Chadwick-BaRoss, Parts	32.98
Howard Fairfield, Repairs	493.63
Ross Express, Freight	11.66
Durrell, Clayton, Wages	94.26

Sanel Auto Parts, Parts	22.84
Wiggett, Edward, Wages	6,061.68
Whitman, Dale, Wages	846.86
Beaudin, Michael, Wages	4,668.29
Roberts, Kent, Wages	140.00
Boisvert, Jim, Wages	220.50
Dauphine, Todd, Wages	80.50
Drapeau, Robert, Wages	84.00
Bujeaud, Rob, Wages	56.00
Landry, Jeffrey, Wages	56.00
Mulleavey, Kenneth, Wages	28.00
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TOTAL	\$ 22,757.76

Incinerator

Town of Woodstock, Operating Expenses	\$ 42,571.26
Exxon Co. USA, Gas & Tire Repair	127.28
Mobil Oil Corp., Gas	321.34
Grappone Industrial, Repairs	193.21
Gagnon, Michael, Wages	413.43
Bartlett, Scott, Wages	408.15
Lincoln Mart, Supplies	6.45
White Mt. Shopper, Notice	25.56
St. J. Trucking, Freight	22.45
Fadden's, Supplies	74.92
Eastern Analytical, Testing - Ash	365.00
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TOTAL	\$ 44,529.05

Street Lighting

NH Electric Cooperative, Street Lights	\$ 29,736.00
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Health Department

Linwood Medical Center, Approp.	\$ 8,300.00
North Country Home Health, Approp.	2,955.00
White Mt. Mental Health, Approp.	1,969.50
Littleton Hospital Assoc., Approp.	500.00
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TOTAL	\$ 13,724.50

Animal Control

Strickland, Thomas, Dog Officer	\$ 850.00
NH Humane Society, Dues	250.00
Strickland, Thomas, Mileage	44.62
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TOTAL	\$ 1,144.62

General Assistance

Electric Company, Electricity	\$ 416.96
Fuel Company, Fuel Oil	469.90
Fuel Company, Fuel Oil	703.60
Farley's, Medication	50.60
Mountain Side Pharmacy, Medication	10.35
IGA Foodliner, Foodstuffs	558.41
Wood Dealer, Wood	75.00
Landlord(s), Rent	1,795.00
Fuel Company, Fuel Oil	353.62
Another City, Support	575.00
Medical Assistance, Support	136.30
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TOTAL	\$ 5,144.74

Old Age Assistance

Treasurer, State of NH, OAA	\$ 10,823.39
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Library

NH Electric Cooperative, Electricity	\$ 294.79
New England Telephone, Service	287.02
Carrco, Fuel	928.02
Avery, Helen, Mileage	10.12
Eastern Book Company, Books	1,357.78
McMorran, Mary, Mileage	216.51
Postmaster, Box Rent	11.00
Yankee, Inc., Subscription	12.97
NH Profiles, Subscription	9.00
Library Profiles, Subscription	38.00
National Geographic, Subscription	21.45
Flower & Garden, Subscription	6.00
U.S. News & World Report, Subscription	31.00

Detective Book Club, Books	43.44
Littleton Office Supply, Supplies	29.50
Lyndonville Office Equip., Repair	29.50
Grolier Yearbook, Book	16.48
Publishers Central, Books	84.64
H. W. Wilson, Supplies	54.00
ARS, Repairs	15.00
University Book Service, Books	24.37
American Library Assoc., Subscription	40.00
McCall's, Subscription	16.95
Demco, Supplies	741.81
Record Citizen, Subscription	14.75
Consumer Reports, Subscription	14.00
Saturday Evening Post, Subscription	10.95
Decorating & Craft Ideas, Subscription	13.95
Gaylord Brothers, Supplies	42.17
The Courier, Subscription	12.00
Flower & Garden, Subscription	6.00
Doubleday & Co., Books	59.64
Oxmoor House, Supplies	11.84
Branscombe, Thelma, Wages	2,059.20
Avery, Helen, Wages	1,265.63
Branscombe, Fred, Wages	379.23
McMorran, Mary, Wages	379.40
Mazzei, Edna, Wages	35.00
TOTAL	\$ 8,628.00

Recreation

Ayer Insurance Agency, Insurance	\$ 1,200.00
Goodwin Paper Co., Paper Products	12.79
J.G. Blais, Supplies	822.17
Perry's Trucking, Repairs	111.32
Hebert, Nancy, Mileage	18.72
NH Electric Cooperative, Electricity	322.26
Mt. Freeze, Supplies-Food	462.68
State of NH, Tow Registration	52.50
Sonny's Auto, Parts	119.04
Babe Ruth Fund, Contribution	182.00
Exxon Co. USA, Gas	519.87
IGA Foodliner, Supplies	171.52

Dick's Mobile, Repairs	28.65
RECCO, Plants-Park	125.50
Robert Nelson, Summer Soccer	500.00
Robert Mitten, Wages	43.00
Petty Cash, Supplies	8.75
Mobil Oil Corp., Gas	65.10
Lincoln Sign Co., Sign	45.00
Saymore Trophy, Trophies	232.98
Merrill's, Supplies	34.66
Reliable Racing Supply, Supplies	657.25
East Hill Equip., Sno-cat Parts	390.00
Amos, Donald, Wages	2,289.50
Bartlett, John, Wages	1,350.13
Duguay, Thomas, Wages	203.02
Hanson, Pamela, Wages	83.14
Robinson, Tammy, Wages	8.75
Hebert, Nancy, Wages	673.83
Pixley, Laura, Wages	44.64
TOTAL	\$ 10,778.77

Patriotic Purposes

Roland Clermont, Fireworks	\$ 750.00
Fourth of July Fund, Daytime Activities	150.00
TOTAL	\$ 900.00

Mustard Seed Summer Youth Program

Mustard Seed	\$ 1,350.00
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Capital Outlay

Lewis Ford, Police Cruiser	\$ 8,650.00
Lewis Ford, Maintenance Pick-up	10,893.00
State of NH, Highway Garage	4,300.00
Ainsworth Associates, Tax Map Up-date	3,200.00
Conway Tractor, Incinerator Loader	6,945.00

District Court

Bowker, Robert E., Salary	\$ 4,902.50
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Parker, George, Salary	462.50
Samaha, Stephen U., Salary	1,387.50
Duguay, Jane, Salary	4,717.56
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TOTAL	\$ 11,470.06

Water Department

Carrco, Gas	\$ 404.89
New England Chemical, Chlorine	1,448.00
R.H. Smith, Gas	622.36
NH Electric Cooperative, Electricity	3,242.53
NH WS&PCC, Water Testing	323.00
Fisher & Porter, Parts	43.57
Ralph Pill, Supplies	11.55
Public Works Supply, Supplies	985.81
Treasurer, State of NH, Certification	10.00
H.K. Webster, Supplies	49.75
Sparling Meter Co., Parts	235.03
Durrell, Clayton, Wages	8,339.79
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TOTAL	\$ 15,716.28

Sewer Department

NH Electric Cooperative, Electricity	\$ 27,435.67
New England Telephone, Service	370.67
Fisher Scientific, Supplies	50.45
Zenith Sales & Service, Service	109.00
Hach Company, Supplies	53.37
R.H. Smith, Gas	253.17
Leonard Electric, Service	27.00
New England Chemical, Chlorine	428.00
WESCO, Parts	31.93
E.J. Prescott, Supplies	181.69
C.A. Turner Co., Supplies	218.10
Oxford Chemical, Chemicals	716.15
Durrell, Clayton, Wages	8,339.80
	<hr/>
TOTAL	\$ 38,215.00

Insurance

Blue Cross Blue Shield, Premiums	\$ 16,348.15
Davis & Towle Agency, S & A	2,889.85
Ayer Agency, Assorted	22,860.00
	<hr/>
TOTAL	\$ 42,098.00

**STATEMENT OF DEBT SERVICE REQUIREMENTS
AS OF DECEMBER 31, 1978**

	Sewer Bonds Lot B 3½%	Sewer Bonds Lot A 4.10%
Amount of Orig. Issue	\$6000,000.00	(State Guaranteed) \$250,000.00
Date of Orig. Issue	April 1, 1967	April 1, 1968
Principal Payable Date	April 1st	April 1st
Interest Payable Date	Apr. 1 & Oct. 1	Apr. 1 & Oct. 1
Payable At	The National Shawmut Bank of Boston	The National Shawmut Bank of Boston

Maturities—Fiscal Year Ending Dec. 31st	Principal	Interest	Principal	Interest
1983	30,000.00	4,725.00		
1984	30,000.00	3,675.00		
1985	30,000.00	2,625.00		
1986	30,000.00	1,575.00		
1987	30,000.00	525.00		
1988				
\$150,000.00 \$ 13,125.00				

	Sewer Bonds	Town Road Improvement
	(Lot B)	Bonds
	4.40%	6½%
Amount of Orig. Issue	\$200,000.00	\$25,000.00
Date of Orig. Issue	April 1, 1968	August 1, 1970
Principal Payable Date	April 1st	August 1st
Interest Payable Date	Apr. 1 & Oct. 1	Feb. 1 & Aug. 1
Payable At	The National Shawmut Bank of Boston	The National Shawmut Bank of Boston

Maturities—Fiscal Year Ending Dec. 31	Principal	Interest	Principal	Interest
1983	10,000.00	2,420.00		
1984	10,000.00	1,980.00		
1985	10,000.00	1,540.00		
1986	10,000.00	1,100.00		
1987	10,000.00	660.00		
1988	10,000.00	220.00		
	\$ 60,000.00	\$ 7,920.00	\$	\$

	Water Bonds 6½%	Sewer Bonds (Lot A) 6%
Amount of Orig. Issue	\$135,000.00	\$142,000.00
Date of Orig. Issue	August 1, 1970	August 1, 1970
Principal Payable Date	August 1st	August 1st
Interest Payable Date	Feb. 1 & Aug. 1	Feb. 1 & Aug. 1
Payable at	The National Shawmut Bank of Boston	The National Shawmut Bank of Boston

Maturities—Fiscal Year Ending Dec. 31st	Water Bonds		Sewer Bonds	
	Principal	Interest	Principal	Interest
1983	10,000.00	975.00	10,000.00	1,200.00
1984	5,000.00	325.00	10,000.00	600.00
1985				
1986				
1987				
1988				
	\$ 15,000.00	\$ 1,300.00	\$ 20,000.00	\$ 1,800.00

——Totals——

Maturities—Fiscal Year Ending Dec. 31	Totals	
	Principal	Interest
1983	60,000.00	9,320.00
1984	55,000.00	6,580.00
1985	40,000.00	4,165.00
1986	40,000.00	2,675.00
1987	40,000.00	1,185.00
1988	10,000.00	220.00
	\$245,000.00	\$ 24,145.00

TOWN CLERK'S ACCOUNTS
For Year Ended December 31, 1982

Dr.

Motor Vehicle Permits Issued		\$ 45,344.00
Dog Licenses Issued	322.10	
Less: Fees Retained	39.00	
		283.10
Filing Fees		7.00
		TOTAL DEBITS
		\$ 45,634.10

Cr.

Remittances to Treasurer		
1982 M. V. Permits Issued		\$ 45,344.00
Dog Licenses		283.10
Filing Fees		7.00
		TOTAL CREDITS
		\$ 45,634.10

1982 TAX ASSESSMENT

Total Town Approp.	\$653,374.00	
Total Revenues & Credits	270,296.00	
Net Town		383,078.00
Net School		632,053.00
Net County		131,104.00
		<hr/>
Total Town, School, County		\$1,146,235.00
Deduct: Total Bus. Prof. Tax Reimb.		- 227,345.00
Add: War Service Credits	7,950.00	
Add: Overlay	10,444.00	
	<hr/>	
Property Tax to be Raised		\$ 937,284.00

NET ASSESSED 1982 VALUATION

$$\$36,612,643 \times .0256 = \$937,284$$

1982 TAX RATE

Town	\$.90
School		1.33
County		.33
		<hr/>
Total	\$	2.56

SUMMARY OF TAX SALES ACCOUNTS
Fiscal Year Ended Dec. 31, 1982 (June 30, 1983)

Dr.			
—Tax Sales on Account of Levies Of—			
	1981	1980	1979
Bal. of Unredeemed Taxes—Beginning Fiscal Year*	\$	\$ 17,376.66	\$ 1,271.06
Taxes Sold to Town During Cur. Fis. Yr.**	49,390.85		
Int. Coll. After Sale	29.99	618.48	291.22
Redemption Costs	27.20	105.30	45.30
	<hr/>	<hr/>	<hr/>
TOTAL DEBITS	\$ 49,468.04	\$ 18,100.44	\$ 1,607.58
Cr.			
Remittances to Treasurer During Year			
Redemptions	\$ 12,835.94	\$ 4,321.30	\$ 1,271.06
Interest & Costs After Sale	77.19	723.78	336.52
Abatements Dur. Yr.	185.98		
Unredeemed Taxes—End of Fiscal Year	36,368.93	13,055.36	
	<hr/>	<hr/>	<hr/>
TOTAL CREDITS	\$ 49,468.04	\$ 18,100.44	\$ 1,607.58

* These sums represent the total of Unredeemed Taxes, as of January 1, 1983 from Tax Sales held in **Previous** Fiscal Years.

** Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

1982 POLICE DEPARTMENT REPORT

Again, the year has come to a close and the time for preparation of budgets and annual reports must begin.

The Lincoln Police Department was somewhat busier than last year, but we saw no dramatic increases in crime during 1982. The department statistics tell our story of the past year:

	1982	1981	1980
Investigations/Criminal Arrests	379	382	381
Arrests/Cases Cleared	185	126	163
Motor Vehicle Summons Issued	493	227	187
Motor Vehicle Accidents Investigated	104	81	84
Incidents Reported	1,980	1,631	1,548
Door Checks/Unsecured Buildings	327	590	299
DWI Arrests	31	18	24
No. of Persons Jailed	56	46	60

Most of the numbers above continue to remain relatively stable. We experienced a sharp rise in the number of motor vehicle accidents, up to a level we experienced in the late 1970's. As a result we have increased our apprehension of those drivers violating the motor vehicle statutes. Our arrest rate for people Driving While Intoxicated is also up nearly 75%, as we have had a concentrated effort to detect such operators.

This year the department saw only one change in manpower. In March Officer John Doveas left the department and moved to the west coast. With this vacancy a review of our guidelines for hiring was undertaken. The result was the tightening of procedures relating to background investigations and the inclusion of an oral board examination. At this writing, material is being gathered and reviewed on the use of pre-employment psychological testing and the use of the polygraph.

Following these changes, candidates for the open position were sought. Robert Haase of Troy, NH was the successful candidate, and he was hired in mid-July. Rob was previously employed as a Correctional Officer at the State Prison.

During the spring months Officer Dave Moser attended the NH

Police Recruit Academy at Pease Air Force Base. In April Officer Jeff Mayhew successfully completed the NH Police Training Council Course in Officer Supervision. Officer Mayhew is currently enrolled in a pilot program thru Northwestern University in Technical Accident Investigation. This new program is being evaluated for possible use on a department wide basis. Officer Haase has been scheduled to attend the Recruit Academy in March of 1983.

In May, the department purchased a new police cruiser, a 1982 Ford LTD. Officer Larry Drew, the department equipment officer, installed our radios, lights and siren in the unit. During this same period, one of our cruisers required extensive engine repairs. Part of this work was paid for by Ford Motor Company.

In September construction of new storage facilities was completed. A small room was added to the existing office to enable the department to securely store both department records and evidence.

Again this year the department participated in a cooperative law enforcement agreement with the U.S. Forest Service to provide police services on the Kancamagus Highway. This was the 12th year that the department was involved in this program.

Also during this past year we have observed a dramatic decline in the number of burglaries at the Village of Loon Mountain area. Our nightly patrol is credited with helping cause this reduction. The patrol maintains very high visibility and contacts are made with all suspicious vehicles and persons.

The department continued its participation in OPERATION: Good Morning, our daily check-up program for the elderly and handicapped. The program is run in conjunction with the Communications Center and the Woodstock Police Department.

The members of the Lincoln Police Department would like to thank the community for all their help and support during the past year. We look forward to serving you in 1983.

Respectfully submitted,
WALLACE J. PELTIER
Chief of Police

AUDITOR'S REPORT

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July 1, 1982

Board of Selectmen
Town Office
Lincoln, New Hampshire 03251

Dear Members of the Board:

We have examined the financial statements of the various funds and account groups of the Town of Lincoln for the year ended December 31, 1981 and have issued our report thereon dated July 1, 1982. As a part of our examination, we reviewed and tested the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements. Such study and evaluation disclosed the following conditions that we believe to be material weaknesses.

Interim Financial Reporting

Currently the Board of Selectmen does not receive periodic reports on the status of budgeted versus actual expenditures. We believe this practice limits the effectiveness of the system of internal control and prudent business management. We recommend that the Selectmen request and review interim reports of budgeted and actual expenditures on at least a quarterly basis.

Recreation Commission Accounting

The Recreation Commission currently turns over its cash receipts to the Treasurer without advice as to source, amount and total of receipt. Sound accounting procedures require that the Recreation Commission maintain an accurate record of its various sources of income to include date, amount and source of cash received and report the same to the Treasurer and Board of Selectmen when remitting cash.

Other

The objective of internal accounting control is to provide reasona-

ble, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgement by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgement, carelessness or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect either to the execution and recording of transactions or with respect to the estimates and judgements required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the Town's system of internal accounting control for the year ended December 31, 1981, which was set forth in the first paragraph, would not necessarily disclose all weaknesses in the system.

During our study, several factors came to our attention which we believe could strengthen your management procedures at little or no additional expense to the Town.

Computerization of Tax Assessment Records

Currently the Selectmen's Office and the Tax Collector prepares the annual listing of taxable property and the tax bills manually. This results in a considerable delay between State approval of the tax rate and the realization of cash from tax revenue. We believe that the Board should investigate automating this process through a computer service bureau. If such a system had been implemented in 1981, the interest savings on temporary borrowing costs would have more than offset the cost of implementation.

Bookkeeping System

The bookkeeping system employed for cash receipts in the Tax Collector's Office and for cash disbursements in the Selectmen's Office requires a great deal of repetitive posting, which is time consuming and increases the probability of errors unnecessarily. We recommend that you investigate one of the many "one-write" systems available on the market. The use of such a system would save clerical time, reduce the probability of errors, and facilitate the interim reporting noted earlier.

Personnel Procedures

The Board of Selectmen have developed a series of formal personnel policies but have delayed implementation. Formal policies are a critical control factor in the area of personnel management. We believe the Board should finalize its review of the policies and distribute the manual to Town employees.

Purchase Order System

The Selectmen's Office is currently working on a purchase order system in an effort to centralize control of purchasing. We urge that efforts be continued in this area. We believe the Board should carefully consider the minimum rate required for a purchase order with a view to not rendering the system ineffective by setting too low a rate.

We extend our thanks to the officials and employees of the Town of Lincoln for their assistance during the course of the audit.

Sincerely yours,
CAREY, VACHON & CLUKAY

AUDITOR'S OPINION
CAREY, VACHON, & CLUKAY
Manchester, New Hampshire 03101

Board of Selectmen
Town Office
Lincoln, New Hampshire 03251

We have examined the combined financial statements of the Town of Lincoln as of and for the year ended December 31, 1981, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

In our opinion, except that the omission of the financial statements described above results in an incomplete presentation, the combined financial statements referred to above present fairly the financial position of the Town of Lincoln at December 31, 1981, and the result of its operations for the year then ended, in conformity with generally accepted accounting principles, applied on a basis consistent with the preceding year.

CAREY, VACHON & CLUKAY

EXHIBIT A
Town of Lincoln
Combined Balance Sheet - All Funds Types and Account Groups
December 31, 1981

	Governmental Fund Types		Special Revenue	Fiduciary Fund Types Trust & Agency		Account Group General Long-Term Debt		Total (Memorandum Only)
	General	Special Revenue	Special Revenue	Trust & Agency	Trust & Agency	General Long-Term Debt	General Long-Term Debt	Total (Memorandum Only)
ASSETS								
Cash	\$ 84,424	\$ 16,746	\$ 16,746	\$ 257,215	\$ 257,215	\$	\$	\$ 358,385
Taxes Receivable	138,135			238,707	238,707			376,842
Account Receivable	13,951	6,105	6,105					20,056
Due from Other Funds	41,533	10,015	10,015	108,274	108,274			159,822
Amount to be Provided for Retirement of General Obligation Debt						305,000	305,000	305,000
Total Assets	\$ 278,043	\$ 32,866	\$ 32,866	\$ 604,196	\$ 604,196	\$ 305,000	\$ 305,000	\$ 1,220,105
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts Payable	10,195	1,518	1,518					11,713
Accrued Expenses	3,224							3,224
Deposits	864	2,265	2,265					3,129
Due Other Governmental Units				305,448	305,448			305,448
Due Other Funds	118,289			41,533	41,533			159,822
General Obligation Bonds Payable						305,000	305,000	305,000
Total Liabilities	\$ 132,572	\$ 3,783	\$ 3,783	\$ 346,981	\$ 346,981	\$ 305,000	\$ 305,000	\$ 788,336

Fund Balances:					
Reserved for Endowments				2,175	2,175
Reserved for Partial Payments		3,220			3,220
Unreserved:					
Designated for Subsequent Years	68,166		254,912		323,518
Expenditures (Note 1)	77,305		128		102,856
Undesignated		25,863			
Total Fund Balances	\$ 145,471	\$ 29,083	\$ 257,215	\$	\$ 431,769
Total Liabilities and Fund Balances	\$ 278,043	\$ 32,866	\$ 604,196	\$ 305,000	\$ 1,220,105

EXHIBIT B
Town of Lincoln
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Governmental Fund Types and Expendable Trust Funds
For The Year Ended December 31, 1981

	Governmental Fund Types		Fiduciary Fund Types		Totals
	General	Special Revenue	Capital Projects	Expendable Trust	(Memorandum Only)
Revenues:					
Taxes	\$ 273,310	\$		\$	\$ 273,310
Licenses & Permits	34,773				34,773
Intergovernmental Revenues	239,659	11,733			251,392
Charges for Service	40,657				40,657
Fines & Forfeits		34,390			34,390
Miscellaneous Revenues	9,273	902	10	29,727	39,912
Total Revenues	\$ 597,672	\$ 47,025	\$ 10	\$ 29,727	\$ 674,434
Expenditures:					
Current:					
General Government	99,607				99,607
Public Safety	127,778				127,778
Highway & Streets	86,239	32,664			118,903
Sanitation	103,152				103,152
Health	15,272				15,272
Welfare	8,371				8,371

Culture & Recreation	14,407			14,407
Debt Service:				
Principal Retirement	60,000			60,000
Interest	30,164			30,164
Capital Outlay	22,371	427		22,798
	<u>\$ 567,361</u>	<u>\$ 32,664</u>	<u>\$ 427</u>	<u>\$ 600,452</u>
Total Expenditures				
Excess of Revenues Over				
(Under) Expenditures	30,311	14,361	(417)	29,727
Other Financing Sources (Uses):				
Operating Transfers In	56,134	13,197		69,331
Operating Transfers Out	(13,197)	(56,134)		(69,331)
	<u>\$ 42,937</u>	<u>(\$ 42,937)</u>		
Total Other Financing Sources (Uses)				
Excess of Revenues and Other Sources Over				
(Under) Expenditures and Other Uses	73,248	(28,576)	(417)	73,982
Fund Balances - January 1, 1981	72,223	57,659	417	355,484
	<u>\$ 145,471</u>	<u>\$ 29,083</u>	<u>\$</u>	<u>\$ 254,912</u>
Fund Balances - December 31, 1981				429,466

EXHIBIT C
Town of Lincoln

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

	Budget	Actual	General Fund Variance- Favorable (Unfavorable)
Revenues:			
Taxes	\$ 270,268	\$ 273,310	\$ 3,042
Licenses & Permits	30,550	34,773	4,223
Intergovernmental Revenues	253,936	239,659	(14,277)
Charges for Services	30,340	40,657	10,317
Fines and Forfeits			
Miscellaneous Revenues	500	9,273	8,773
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 585,594	\$ 597,672	\$ 12,078
Expenditures:			
Current:			
General Government	123,508	99,607	23,901
Public Safety	142,730	127,778	14,952
Highways & Streets	76,096	86,239	(10,143)
Sanitation	93,802	103,152	(9,350)
Health	15,272	15,272	
Welfare	10,000	8,371	1,629
Culture & Recreation	16,840	14,407	2,433
Debt Service:			
Principal Retirement	60,000	60,000	
Interest	14,800	30,164	(15,364)
Capital Outlay	68,809	22,371	46,438
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 621,857	\$ 567,361	\$ 54,496
Excess of Revenues Over (Under)			
Expenditures	(36,263)	30,311	66,574
Other Financing Sources (Uses):			
Operating Transfers In	50,000	56,134	6,134
Operating Transfers Out	(13,737)	(13,197)	540
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	\$ 36,263	\$ 42,937	\$ 6,674
Excess of Revenues and Other Sources			
Over (Under) Expenditures & Other Uses		73,248	73,248
Fund Balances - January 1, 1981	72,223	72,223	
	<hr/>	<hr/>	<hr/>
Fund Balances - December 31, 1981	\$ 72,223	\$ 145,471	\$ 73,248

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance-Favorable (Unfavorable)	Budget	Actual	Variance-Favorable (Unfavorable)
\$	\$	\$	\$ 270,268	\$273,310	\$ 3,042
			30,550	34,773	4,223
40,000	11,733	(28,267)	293,936	251,392	(42,544)
			30,340	40,657	10,317
10,000	34,390	24,390	10,000	34,390	24,390
	902	902	500	10,175	9,675
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 50,000	\$ 47,025	(\$ 2,975)	\$ 635,594	\$ 644,697	9,103
13,737	32,664	(18,927)	137,245	132,271	4,974
			142,730	127,778	14,952
			76,096	86,239	(10,143)
			93,802	103,152	(9,350)
			15,272	15,272	
			10,000	8,371	1,629
			16,840	14,407	2,433
			60,000	60,000	
			14,800	30,164	(15,364)
			68,809	22,371	46,438
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 13,737	\$ 32,664	(\$ 18,927)	\$ 635,594	\$ 600,025	\$ 35,569
36,263	14,361	(21,902)		44,672	44,672
13,737	13,197	(540)	63,737	69,331	5,594
(50,000)	(56,134)	(6,134)	(63,737)	(69,331)	(5,594)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
(\$ 36,263)	(\$ 42,937)	(\$ 6,674)	\$	\$	
	(28,576)	(28,576)		44,672	44,672
57,659	57,659		129,882	129,882	
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 57,659	\$ 29,083	(\$ 28,576)	\$ 129,882	\$ 174,554	\$ 44,672

Births Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1982

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
Feb. 6	Littleton	Nicholas Philip	Roger J. Landry	Pamela R. Lavigne
May 4	Littleton	Paul James	James R. Martin	Margaret A. McGinley
May 14	Littleton	Jessica Mae	James C. Higbie	Cynthia S. Paulsen
Aug. 29	Littleton	Maria Anne	Vincent A. Ciarleglio	Betty A. Tomes
Sept. 15	Littleton	Kimberly Aileen	Daryl K. Lavigne	Kathryn Jeanne Tirey
Oct. 14	Littleton	Sean Owen	Bruce Engler	Joanne M. Siekmann
Oct. 20	Littleton	Daniel Jacob	Mark A. Gilman	Cynthia E. Berquist
Oct. 30	Littleton	Vanessa Lynn	Bernard E. Mortz	Diana L. Upham

Marriages Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1982

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride	Res. of Each at Time of Marriage
February 14	Franconia	Frederick W. Englert Anne H. Clark	Lincoln No. Woodstock
February 28	Woodstock	Vincent A. Ciarleglio Betty A. Tomes	Lincoln Lincoln
April 17	Lincoln	Philip A. Smith Susan M. Legare	Lincoln Lincoln
May 15	Wentworth	Gene A. Smith, Sr. Linda M. Willey	Lincoln Lincoln
May 22	Lincoln	Joseph A. Papio Carolyn D. Chase	Lincoln Lincoln
May 28	Lincoln	Bernard E. Mortz Diana L. Upham	Lincoln Lincoln
June 5	Lincoln	Donald F. Hurlid Ruth C. Ferris	Mass. Mass.
June 12	Woodstock	Bernard A. Dowland Lea D. Donahue	Lincoln Lincoln

Marriages Cont'd.

July 3	Lincoln	Donald R. Savoy Suzanne M. Moreno	Lincoln No. Woodstock
July 15	Lincoln	Robert G. Humes, Sr. Mary L. Zoglio	Conn. RI
August 14	No. Woodstock	Scott W. Bartlett Sharon A. Martin	Lincoln No. Woodstock
September 3	Lincoln	Carl E. Boettcher Kathryn I. Milano	Penn. Penn.
September 11	Lincoln	Robert A. Simpson Marianne I. Harrington	Mass. Mass.
September 18	Woodstock	Frederick J. Germain Judith A. Chase	Lincoln Lincoln
October 9	Lincoln	Wilfred J. Caron Claire A. Cote	Lincoln Lincoln
November 6	Lincoln	Bryan C. Muska Darlene A. Morin	Mich. Lincoln
December 6	Lincoln	Harry B. Lee Karola R. Chapleau	Lincoln Mass.

Deaths Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1982

Date of Death	Place of Death	Name and Surname of the Deceased	Name of Father	Maiden Name of Mother
Jan. 8	Franconia	Marie Theriault	LaMontagne	
Jan. 30	Haverhill	Melvin LaRue	William H. Larue	Marion Eryou
Jan. 30	Haverhill	Rose Guyette	Rondeau	
April 14	Littleton	Lillian R. Berg	Alexander Belanger	Roseanna Boudion
May 2	Nashua	Clement Belhumeur	Euclide Belhumeur	Laurenza Cardinal
May 30	Keene	Orrin J. Robinson	Orrin J. Robinson	Lillian F. Lyons
Aug. 24	Whitefield	Joseph C. Perry	Frank Perry	Annie Cormier
Aug. 24	Littleton	Alice I. Durrell	Arthur Mitchell	Bessie Boone
Oct. 23	Littleton	Carl H. Gahagan	Frank Gahagan	Mary McCloskey
Sept. 10	Littleton	Alden B. Torrey	Raymond L. Torrey	Jessie Dingman
Sept. 11	Littleton	William F. Scully	William Scully	Katherine Burns
Nov. 28	Hanover	Robert J. Hughes	James Hughes	Agnes Tyman
Dec. 13	Littleton	Robert G. Fleming	Michael Fleming	Vera Weiss

