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Town of

Lincoln

New Hampshire



**For The Fiscal Year Ending
December 31, 1984**

University of New Hampshire Library

ANNALS OF LINCOLN

ANNUAL REPORT

OF THE

OFFICERS

FOR THE

Town of Lincoln, N. H.



YEAR ENDING

December 31, 1984

GLEN PRESS

Lincoln, N.H.

1985

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MINUTES OF TOWN MEETING
Lincoln, New Hampshire
March 13, 1984

The meeting was called to order at 10:00 a.m. by Moderator Fred Branscombe who read Article 1. Kalene Roberts moved that the meeting be recessed until 6:00 pm to take up balloting with the business meeting to begin at 8:00 p.m. Seconded by Wallace Rennie. Vote unanimous in the affirmative.

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

Selectman: Edmond Gionet—139; Roberta Lehouillier—73
 Town Clerk: Kalene H. Roberts—215
 Tax Collector: Kalene H. Roberts—214
 Treasurer: Earl Rannacher—209
 Budget Committee: Edward A. Clark—189; David A. Thompson—195; G. Michael Weaver—156; Richard Testa—17
 Trustee of Trust Funds (For Three Years): Barbara P. Rennie—213
 Trustee of Trust Funds (For Two Years): Helen Libby—204
 Trustee of Trust Funds (For One Year): Joyce C. Weldon—221
 Supervisor of Checklist (For Six Years): Wallace M. Rennie—217
 Supervisor of Checklist (For Four Years): Jori Martin—11
 Library Trustee (For Three Years): Donna Thompson—212

ARTICLE #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. Roger Stewart 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 in the affirmative.

ARTICLE #3: To see how much money the Town will vote to raise and appropriate for Town Officer's Salaries. David Thompson moved that \$7,600 be raised and appropriated for Town Officer's Salaries. Seconded by Edward Clark. Vote in the affirmative.

ARTICLE #4: To see how much money the Town will vote to raise and appropriate for Town Officer's Expenses. Roger Landry moved that \$32,073.50 be raised and appropriated for Town Officer's Expenses. Seconded by Edward Clark. Vote in the affirmative.

ARTICLE #5: To see how much money the Town will vote to raise and appropriate for Election and Registration Expenses. Roland Bourassa moved that \$1,305 be raised and appropriated for Election and Registration Expenses. Seconded by Richard Baker. Vote in the affirmative.

ARTICLE #6: To see how much money the Town will vote to raise and appropriate for Cemeteries. Earl Rannacher moved that \$4,478 be raised and appropriated for Cemeteries. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #7: To see how much money the Town will vote to raise and appropriate for the operation and maintenance of the Town Building. David Thompson moved that \$12, 607 be raised and appropriated for the operation and maintenance of the Town Building. Seconded by Edward Clark. Vote in the affirmative.

ARTICLE #8: To see if the Town will vote to raise and appropriate \$20,520 to be placed in a capital reserve fund for the revaluation of the Town by the Appraisal Division of the Department of Revenue Administration. David Thompson moved that the Town raise and appropriate \$20,520 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 Daniel Bourassa. Vote in the affirmative.

ARTICLE #9: To see if the Town will vote to have the Appraisal Division of the Department of Revenue Administration conduct a complete revaluation starting in 1985 or thereafter, to establish a capital reserve fund for the purpose of conducting such revaluation and to appoint the Selectmen as agents to administer the fund. So moved by Roger Landry. Seconded by Richard Baker. Vote in the affirmative.

ARTICLE #10: To see how much money the Town will vote to raise and appropriate for Planning and Zoning. Roger Stewart moved that \$1,400 be raised and appropriated for North Country Council and \$500 be raised and appropriated for the expenses of an open ended study committee to study the effects of second home developments on the Town of Lincoln. The moderator shall appoint the first five members of this committee. This study committee shall present a written report in the Lincoln Town Report. The study shall consist of, but not be limited to, the economic impact of the developments, their effect on the tax rate, and a study of the necessary improvements made

necessary to the sewer and water systems and its probable costs. Sources of funds other than local taxation shall be studied. In the case of federal funding a report should be made on the conditions the Town will have to meet to obtain these funds and their probable effect on the residents of the Town. Seconded by Philip Gravink. Vote in the affirmative.

ARTICLE #11: Richard Baker moved that \$5,000 be raised and appropriated for Legal Expenses. Seconded by Arthur Duguay. Vote in the affirmative.

ARTICLE #12: David Thompson moved that \$1,890 be raised and appropriated for Advertising and Regional Associations. Seconded by Roger Landry. Vote in the affirmative.

ARTICLE #13: Earl Rannacher moved that \$3,000 be raised and appropriated for a Contingency Fund. Seconded by Roland Bourassa. Vote in the affirmative.

ARTICLE #14: Philip Gravink moved that \$105,994.24 be raised and appropriated for the Police Department. Seconded by Rick Baker. Vote in the affirmative.

ARTICLE #15: Earl Rannacher moved that \$10,045 be raised and appropriated for the Fire Department. Seconded by Roger Thompson. Vote in the affirmative.

ARTICLE #16: Wallace Rennie moved that \$100 be raised and appropriated for Civil Defense. Seconded by Roger Landry. Vote in the affirmative.

ARTICLE #17: David Thompson moved that \$5,800 be raised and appropriated for Forest Service Patrol. Seconded by Edward Clark. Vote in the affirmative.

ARTICLE #18: Roger Thompson moved that \$44,404 be raised and appropriated for the Communications Center. Seconded by Roland Bourassa. Vote in the affirmative.

ARTICLE #19: Roland Bourassa moved that \$46,982 be raised and appropriated for Town Maintenance. Seconded by Paul Beaudin. Vote in the affirmative.

ARTICLE #20: Richard Baker moved that \$31,000 be raised and appropriated for Street Lighting. Seconded by Wallace Rennie. Vote in the affirmative.

ARTICLE #21: Arthur Duguay moved that \$20,361.11 be raised and appropriated for Highway Block Grant. Seconded by Roger Landry. Vote in the affirmative.

ARTICLE #22: Roger Landry moved that \$100,337 be raised and appropriated for Solid Waste Disposal. Seconded by Clifton Dauphine. Vote in the affirmative.

ARTICLE #23: Roland Bourassa moved that \$15,156.50 be raised and appropriated for the Health Department. Seconded by Richard Baker. Vote in the affirmative.

ARTICLE #24: Wallace Rennie moved that \$1,190 be raised and appropriated for Animal Control. Seconded by Richard Baker. Vote in the affirmative.

ARTICLE #25: David Thompson moved that \$6,500 be raised and appropriated for General Assistance. Seconded by Wallace Rennie. Vote in the affirmative.

ARTICLE #26: Earl Rannacher moved that \$8,000 be raised and appropriated for Old Age Assistance. Seconded by Clifton Dauphine. Vote in the affirmative.

ARTICLE #27: Carmine Giangreco moved that \$9,703.25 be raised and appropriated for the Library. Seconded by Peter Miller. Vote in the affirmative.

ARTICLE #28: Jane Duguay moved that \$13,402.50 be raised and appropriated for Parks & Recreation. Seconded by Dale Whitman. Vote in the affirmative.

ARTICLE #29: Edward Clark moved that \$1,050 be raised and appropriated for Patriotic Purposes. Seconded by Roger Harrington. Vote in the affirmative.

ARTICLE #30: Dick Schlaefter moved that the Town raise and appropriate \$1,500 for the Mustard Seed Summer Program. Seconded by Dale Whitman. Vote in the affirmative.

ARTICLE #31: Roger Thompson moved that \$70,000 be raised and appropriated for Debt Retirement. Seconded by Clifton Dauphine. Vote in the affirmative.

ARTICLE #32: David Thompson moved that \$32,308.26 be raised and appropriated for interest expense for long and short term notes. Seconded by Edward Clark. Vote in the affirmative.

ARTICLE #33: Richard Baker moved that \$10,000 be raised and appropriated for a Spreader/Body. Seconded by Roger Landry. Vote in the affirmative.

ARTICLE #34: Jane Duguay moved that \$2,425 be raised and appropriated for a copy machine. Seconded by Jimmie McLaughlin. Vote in the affirmative.

ARTICLE #35: Roger Thompson moved that \$11,000 be raised and appropriated for a Cruiser. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #36: Jane Duguay moved that \$8,000 be raised and appropriated for Recreation Area building materials. Seconded by Dale Whitman. Vote in the affirmative.

ARTICLE #37: Roland Bourassa moved that the Town vote to authorize the Selectmen to accept and expend \$108,000 from any available sources for the purpose of water system improvements. Seconded by Richard Baker. Vote in the affirmative.

ARTICLE #38: Roger Thompson moved that \$12,000 be raised and appropriated for Waste Water Treatment Plant improvements. Seconded by Richard Baker. Vote in the affirmative.

ARTICLE #39: Jimmie McLaughlin moved that the Town raise and appropriate \$2,800 for repairs to the Loon Mountain Bridge. Seconded by Roger Landry. Vote in the affirmative.

ARTICLE #40: David Thompson moved that \$27,851 be raised and appropriated for the Municipal Water Department. Seconded by Edward Clark. Vote in the affirmative.

ARTICLE #41: Roger Landry moved that \$55,909 be raised and appropriated for the Sewer Department. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #42: David Thompson moved that \$21,000 be raised for Employees' Retirement and Social Security. Seconded by Michael Peltier. Vote in the affirmative.

ARTICLE #43: Wallace Peltier moved that the Town raise and appropriate \$50,595 for all forms of insurance. Seconded by Jane Duguay. Vote in the affirmative.

ARTICLE #44: Roger Thompson moved that \$2,300 be raised and appropriated for Unemployment Compensation. Seconded by Edward Clark. Vote in the affirmative.

ARTICLE #45: Earl Rannacher moved that the Town vote to appropriate from the Revenue Sharing Fund and transfer to the general administration account \$15,000 to be applied to the maintenance and administration of the Police Department. Seconded by Edward Clark. Vote in the affirmative.

ARTICLE #46: Earl Rannacher moved that the Town vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town by Tax Collector's Deed by public or advertised sealed bid or in such other manner as determined by the Selectmen as justice may require. Seconded by Roland Bourassa. Vote in the affirmative.

ARTICLE #47: Edward Clark moved that the Town 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. Seconded by David Thompson. Philip Gravink moved that these words be added to the end of Article 47: "excepting the monies as set forth in Article 37." Seconded by Richard Baker. Vote in the affirmative on the amendment. Vote on the article as amended in the affirmative.

ARTICLE #48: Edward Clark moved that the Town authorize the Selectmen to hire money in anticipation of taxes. Seconded by Earl Rannacher. Vote in the affirmative.

ARTICLE #49: Roger Stewart 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 Earl Rannacher. Vote in the affirmative.

ARTICLE #50: David Thompson moved that the Selectmen be authorized to request an audit from a private accredited or professionally capable auditing firm to audit the Town of Lincoln's books. Seconded by Wallace Rennie. Vote in the affirmative.

ARTICLE #51: Roger Thompson moved that the Selectmen be authorized 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 Wallace Rennie. Vote in the affirmative.

ARTICLE #52: Daniel Bourassa moved that the following article (inserted by petition) be tabled: to see if the Town of Lincoln shall call upon the Governor and Executive Council, its State Representative and State Senator to promptly convene a Special Session of the Legislature for the sole purpose of preventing the imposition of huge cost increases in electric rates resulting from the Seabrook Nuclear Power Plant on the citizens, businesses, schools and agencies in the Town of Lincoln, and to direct the Selectmen to promptly notify our above listed elected officials of the Town's desire. Seconded by Leslie Sargent. Vote in the affirmative.

ARTICLE #53: To see if the Town will vote to authorize the Selectmen to sell and convey any parcels or tracts of land owned by the Town, which sale or conveyance will, in the opinion of a majority of the members of the Board of Selectmen, be in the best interests of the Town and to do and perform all things which are incidental thereto including, but not limited to, the scheduling of a sealed bid procedure and the acceptance or rejection of any or all bids. David Thompson moved that this article be rejected. Seconded by Edward Clark. The Moderator declared a vote in the affirmative unless doubted. A show of hands was requested on this vote. The Moderator declared 20 in favor of rejection and 17 opposed. Vote in the affirmative declared.

ARTICLE #54: Wallace Rennie moved to authorize the Selectmen to adopt a sewer tap fee for application in instances in which an individual or development elects to provide a water source independent of the Town system, but intends to use the Town sewer system. Seconded by Roger Landry. Leslie Sargent moved to amend

Article 54 to be taken up May 8, 1984, at 7:30 p.m. at the Selectmen's Office. Seconded by Edward Clark. Vote on the amendment in the affirmative. Vote on the article as amended in the affirmative.

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

Jane Duguay moved to authorize the Selectmen to consult with Town counsel to see if there is any legal right-of-way to the Lady's Bathtub area and if they find that there is to act upon it and acquire such property as to maintain the traditional swimming area as property under the jurisdiction of the Town of Lincoln. Seconded by Arthur Duguay. Vote in the affirmative.

Dick Schlaefer moved that the Town approve an easement as necessary over Town land, on Pollard Road (approximately 100 feet) for water and sewer lines to be installed at no cost to the Town. Seconded by Roland Bourassa. Vote in the affirmative.

Earl Rannacher moved that the meeting be adjourned at 11:35 p.m. Seconded by Roger Stewart. Vote in the affirmative.

Respectfully submitted,
KALENE H. ROBERTS
Town Clerk

**MINUTES OF MEETING TO TAKE UP ARTICLE
#54 FROM ANNUAL MEETING**

The Moderator called the meeting to order at 7:30 p.m. in the Selectmen's Office. Present at this meeting was Selectmen Bujeaud, Gionet and Stewart. Also present was Kalene Roberts, Leslie Sargent, Roger Landry, Bruce Engler, Jeffrey Woodward, Laurence Woodward, Duncan Riley, Paul Boissonneault, Bob Perry, Jim Donahue, Tom Tremblay, Philip Gravink, Richard Testa and Edward Keating.

Kalene Roberts moved that Article #54 be tabled. Seconded by James Bujeaud. Vote in the affirmative.

The meeting was adjourned at 7:32 p.m.

Respectfully submitted,
KALENE H. ROBERTS
Town Clerk

**MINUTES OF PUBLIC HEARING
June 21, 1984**

The hearing was called to order by James Bujeaud, Chairman of the Board of Selectmen at 8:00 p.m.

The Chairman read the warrant articles and gave a brief explanation of each. Following his presentation he called for any questions from the public attending the meeting and there were none.

Ed Gionet moved that the Board of Selectmen adopt the warrant articles as written. Seconded by James Bujeaud. Vote in the affirmative.

Ed Gionet moved that the meeting be adjourned at 8:18 p.m. Seconded by James Bujeaud. Vote in the affirmative.

Respectfully submitted,
KALENE H. ROBERTS
Town Clerk

MINUTES OF SPECIAL MEETING
July 17, 1984

The Special Meeting was called to order by Moderator pro tempore Jay Bartlett at 7:30 p.m. at Lin-Wood High School.

The Moderator recognized Roger Stewart who made the following motion:

Although it is contrary to RSA 33:8-a (II), which stipulates that all articles appearing in the warrant which propose a bond or note issue exceeding \$100,000 shall appear in consecutive numerical order and shall be acted upon prior to other business except the election of officers and zoning matters or as otherwise determined by the voters at the meeting we feel it makes more sense to take up the articles as they appear on the warrant and I so move. Seconded by Leslie Sargent. Vote in the affirmative.

ARTICLE #1: To see the the Town will vote to raise and appropriate a sum not to exceed Two Hundred Fifty Thousand Dollars (\$250,000) for the purpose of enlarging and improving its water works and water supply system. So moved by Duncan Riley. Seconded by Bruce Engler. Discussion followed. At the request of the Moderator, Mr. Riley withdrew his motion and Mr. Engler withdrew his second. Duncan Riley moved that Roger Stewart's opening motion be reconsidered. Seconded by Yvon Cloutier. Vote unanimous in the affirmative. Edward Gionet moved to amend motion so that Article 1 and 2 be incorporated as one article. Seconded by Duncan Riley. Vote unanimous in the affirmative. Duncan Riley moved that Articles 1 and 2 be taken up as one Article. Seconded by Laurence Woodward. Vote in the affirmative. The polls were declared open for balloting at 9:02 and remained open until 10:04.

ARTICLE #3: To see if the Town will vote to approve and designate the real property of Franconia Investment Associates, situated on the southeasterly side of Main Street and the northwesterly side of the Pemigewasset River and commonly known as "the mill property" as a redevelopment project area pursuant to RSA 205:4, and approve a redevelopment plan which provides an outline, in accordance with the requirements of RSA 205:4, for the said real property so as to enable the Industrial Development Authority of the State of New Hampshire to approve the issuance of bonds pursuant to RSA Chapter 162-I to fi-

nance "Commercial Facilities" in said redevelopment project area. So moved by Philip Gravink. Seconded by Louise Willey. Roger Stewart moved that the motion be amended by inserting "redevelopment of" the said real property so as to enable the Industrial Development Authority of the State of New Hampshire to approve the issuance of bonds pursuant to RSA Chapter 162-I to finance "Commercial Facilities" in said redevelopment project area. Seconded by Fred Burak. Vote unanimous in the affirmative. The Moderator was presented with a list of ten voters requesting a ballot vote on this Article. The polls were duly re-opened following the closing of the polls on Article dealing with water project. (The Moderator declared the vote on the water project as 74 yes and 21 no). The results of balloting on this Article were declared 59 yes and 22 no.

ARTICLE #4: To see if the Town will vote, pursuant to RSA 203:4, that there is a need for the Town Housing Authority to function in the Town for the limited purpose of certifying to the Industrial Development Authority of the State of New Hampshire that the redevelopment plan described in Article 3 of this warrant has been approved by Town vote in the event said Article 3 is voted in the affirmative by a majority vote. So moved by James Furniss. Seconded by Roger Stewart. Results of ballot vote: 52 yes and 22 no.

ARTICLE #5: To see if the Town will vote, pursuant to RSA 203:4, that there is no longer a need for the Town Housing Authority to function in the Town. Roger Stewart moved that the meeting be recessed until Monday, July 30, 1984, at 7:30 p.m. at the Selectmen's Office to take up action on Article 5. Seconded by Kalene Roberts. Vote in the affirmative.

The meeting was recessed at 11:54 p.m.

Respectfully submitted,
KALENE H. ROBERTS
Town Clerk

MINUTES OF RECESSED SPECIAL MEETING
July 30, 1984

The Meeting was called to order at 7:30 p.m. by Moderator Fred Branscombe. Mr. Branscombe read Article 5 as follows:

ARTICLE #5: To see if the Town will vote, pursuant to RSA 203:4, that there is no longer a need for the Town Housing Authority to function in the town. So moved by Edmond Gionet. Seconded by Jane Duguay. Vote unanimous in the affirmative.

The meeting was adjourned at 7:32 p.m.

Respectfully submitted,
KALENE H. ROBERTS
Town Clerk

TOWN OFFICERS

District Court Justice

STEPHEN U. SAMAHA

Special Justice

MICHAEL F. CONKLIN

Moderator

FREDERICK BRANSCOMBE

Selectmen

EDMOND GIONET JAMES I.S. BUJEAUD
ROGER STEWART

Treasurer

EARL RANNACHER

Town Clerk

KALENE H. ROBERTS

Tax Collector

KALENE H. ROBERTS

Police Chief

WALLACE J. PELTIER

Fire Chief

JOSEPH McINNIS

Librarian

NANCY CRISTIANO

Supervisors of Checklist

JANE DUGUAY
JEFFREY MAYHEW WALLACE M. RENNIE

Cemetery Sexton

DANIEL FOWLER

Budget Committee

Term Expires 1985

RICHARD BAKER
ARTHUR DUGUAY
EARL RANNACHER
LESLIE B. SARGENT

Term Expires 1986

MARTHA PATTERSON
FRED BRANSCOMBE
DAVID MAYHEW
ROGER LANDRY

Term Expires 1987

EDWARD A. CLARK
DAVID THOMPSON
G. MICHAEL WEAVER
RICHARD TESTA

Library Trustees

JOYCE WELDON
MADELINE MILLER
DONNA THOMPSON

Trustees of Trust Funds

JOYCE WELDON
HELEN LIBBY
BARBARA RENNIE

Term Expires 1985
Term Expires 1986
Term Expires 1987

SUMMARY OF INVENTORY

Land and Buildings:

Town Area	\$ 19,628,343	
Village of Loon Mountain	15,880,100	
Loon Mountain	8,204,650	
Lincoln Station	2,353,400	
	<hr/>	\$ 46,066,493
Less Elderly Exemption		<hr/> - 386,100
Net Taxable Property		<hr/> \$ 45,680,393

**1984 VETERANS' AND
VETERANS' WIDOWS EXEMPTIONS**

Aldridge, Victor	50.00
Alexander, Bruce	50.00
Avery, Sherwood B.	50.00
Beaudin, Brian	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
Brodie, Albert D.	50.00
Burak, Fred T.	50.00
Burbank, Charles	50.00
Burrows, Ronald	50.00
Burt, Earl	50.00
Carey, Charles	50.00
Caron, Wilfred J. Sr.	50.00
Carr, Norman	50.00
Carter, Roy	50.00
Ciarleglio, Donald	50.00
Cloutier, Joseph	50.00
Conn, James M.	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
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, Bernadette	50.00
Gagne, Robert	50.00
Gionet, Edmond	50.00
Goodbout, Lottie	50.00
Goodbout, Richard	50.00
Goodin, Lionel	50.00
Greco, Joseph	50.00
Greenwood, William	50.00
Harrington, Arthur	50.00
Harrington, Roger	50.00
Haynes, Nathan	50.00
Henderson, Robert	50.00
Hogan, William	50.00
Houde, Normand	50.00
Hughes, Joan	50.00
Jeffries, William	50.00
Jewell, William	50.00
Johnson, Grace	50.00
Judd, Harold	50.00
Kendall, Gordon	50.00
Labrie, Joseph R. Jr.	50.00
Landry, Laurent	50.00
Landry, Raymond R.	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
Marlatt, Ray	50.00
Martell, Edwin	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
McLaughlin, Jimmie D.	50.00
McTeague, Kevin	50.00
Nemeth, Siegfried	50.00
Noseworthy, Robert	50.00
O'Brien, Juliet	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
Perry, Robert	50.00
Plummer, David	50.00
Rannacher, Earl	50.00
Rannacher, Harold	50.00
Reardon, Patrick	50.00
Regan, Robert	50.00
Rennie, Wallace	50.00
Robie, Charles	50.00
Robinson, Lois	50.00
Rogers, Bernard	50.00
Romprey, Ronald P.	50.00
Sargent, Leslie	50.00
Savoy, Francis	50.00
Schlaefel, 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
Therriault, Amedee	50.00
Therriault, Robert	50.00
Thibeault, Desire	50.00
Thompson, Roger	50.00
Thompson, David	50.00
Torrey, Hattie	50.00
Towers, Allan	50.00

Traub, Alberta	50.00
Vaughn, E. John	50.00
Vezina, Rita	50.00
Walsh, James	50.00
Watson, Louise	50.00
Welch, Robert	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

1984 ACTUAL EXPENDITURES

Town Officer's Salaries

Gionet, Edmond	\$ 900.00
Bujeaud, James I. S.	900.00
Stewart, Roger	900.00
Roberts, Kalene	1,000.00
Rannacher, Earl	700.00
Roberts, Kalene	600.00
Branscombe, Fred	175.00
Duguay, Jane	175.00
Rennie, Wallace	175.00
Martin, Jori	175.00
Gionet, Edmond, Overseer of the Poor	300.00
Gionet, Edmond, Health Officer	100.00
Roberts, Kalene	2,650.00
	\$ 8,750.00
TOTAL	

1984 Appropriation \$7,600

Town Officer's Expenses

New England Telephone	\$ 1,166.25
IGA Foodliner	65.95
Equity Publishing	131.95
Simplex	341.11
Internal Revenue Service	152.51
White Mt. Shopper	47.16
Petty Cash	245.55
Fadden's	3.00
Lincoln Mart.	25.93
Homestead Press	119.40
St. Paul Stamp Works	43.81
Safeguard	64.52
Postmaster	253.25
Glen Press	1,734.00
Lyndonville Office Equip.	825.36
U.S. Stamped Envelope Agency	768.95

Carey, Vachon & Clukay	4,400.00
Wheeler & Clark	26.17
N.H. Municipal Assoc.	614.14
N.H. Tax Collectors Assoc.	15.00
N.H. Town & City Clerks Assoc.	12.00
N.H. Assoc. of Assessing Officials	20.00
Roy F. Weston	3,083.24
Kancamagus Motor Lodge	38.52
Robert A. Estey	4,080.00
Charles A. Wood	396.48
Barbara S. Fortier	7.50
Treasurer, State of N.H.	25.00
Mountain Media, Inc.	107.85
Municipal Comp. Services	1,441.69
Gordon Ainsworth, & Assoc.	415.00
Brown & Saltmarsh	38.23
Snyder Publishing Co.	14.45
Floradale Too	35.00
Branham Publishing	26.60
Roger Stewart, Mileage	82.80
Kalene Roberts, Mileage	27.60
IBM	118.00
Littleton Courier	59.95
Roberts, Kalene	12,836.64
Dovholuk, Sandra	222.50
	<hr/>
TOTAL	\$ 34,132.46
1983 Appropriation	\$32,073.50

Elections & Registration

Mountain Media, Inc.	\$ 35.70
Petty Cash	10.00
The Country Mile	70.74
The Terrace Restaurant	225.39
Glen Press	53.00
Indian Head Restaurant	147.95
Mary Donahue	80.00
Celia Bossie	80.00
Brenda Goodbout	60.00
Elizabeth O'Brien	40.00

Wanda McGinnis	20.00
Ann Carr	20.00
Thelma Branscombe	20.00
Jane Duguay	175.00
Wallace Rennie	175.00
Jori Martin	175.00
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TOTAL	\$ 1,387.78
1984 Appropriation	\$1,305.00

Cemetery

Fadden's General Store	\$ 9.48
North Country Agway	13.96
Arnold's Exxon	87.39
Gilman Outdoor Equipment	346.65
D. Avery & Sons, Inc.	224.00
Fowler, Daniel	1,813.50
Asselin, Joseph	812.25
Floradale Too	34.96
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TOTAL	\$ 3,646.69
1984 Appropriation	\$4,478.00

Town Hall

Carrco	\$ 9,143.54
N.H. Electric Coop	2,071.03
Petty Cash	39.75
Fadden's General Store	68.40
Ed Atwood	51.50
Everett's Woodworking Shop	9.50
Zenith Sales & Service	36.00
Clayton Durrell, Custodian	19.27
IGA Foodliner	9.96
Lincoln Sign Co.	192.00
Joseph G. Blais Co., Inc.	6.48
Whitney's	232.40
H.A. Holt & Sons	67.90
Laconia Electric	60.36
Lyndonville Office Supply	81.85
Northeast Glass & Aluminum	130.00

Ojserkis	83.66
Sears and Roebuck & Co.	294.00
Bishop, Madeline	126.00
Hudson, Oran	420.00

TOTAL	\$ 13,143.60
1984 Total Appropriation	\$12,607.00

Damages & Legal Expenses

Legal Expenses, Michael Conklin	\$ 2,239.70
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TOTAL	\$ 2,239.70
1984 Appropriation	\$5,000.00

Planning & Zoning

North Country Council	\$ 1,400.00
Postmaster	114.00

TOTAL	\$ 1,514.00
1984 Appropriation	\$1,400.00

Advertising & Regional Associations

Lincon Woodstock Chamber of Commerce	\$ 1,500.00
Upper Valley Senior Citizens Council Inc.	390.00

TOTAL	\$ 1,890.00
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Contingency Fund

None	\$
1984 Appropriation	\$3,000.00

Police Department

Pemi Glass	\$ 440.64
Granite State Signs & Engraving	9.25
Clifton Dauphine, Mileage	8.74
Kanc Kountry Store	43.83
Gulf Oil Corporation	441.06
Mobile Oil Credit Corp.	1,944.85
Exxon Co., U.S.A.	4,798.43
Petty Cash	5.14
Lincoln Mart	146.29
Wallace J. Peltier, Custodian	350.32

Wallace J. Peltier, Mileage	12.42
Wallace J. Peltier, Clothing Allowance	120.00
The Village Press	128.67
Kelley's Auto Body	2,958.49
Peerless Handcuff Co.	4.75
Alexander Chrysler Plymouth	39.00
New Hampshire Ordinance	91.00
Lincoln Sign Co.	180.00
Equity Publishing Corp.	115.20
Ted's Gulf	459.35
David Moser, Mileage	65.55
David Moser, Clothing	120.00
Michael D. Peltier, Mileage	50.14
Michael D. Peltier, Clothing	120.00
Robert A. Haase, Mileage	77.20
Robert A. Haase, Clothing	120.00
Davis Country Store	10.09
Farley's Linwood	70.23
Richard A. Sherburne Inc.	183.34
Warren Gorham & Lamont Inc.	101.45
Clark Boardman Co. LTD	236.63
Glen Press	331.00
Grafton Motor Sales Inc.	488.05
Wilson Tire Inc.	403.74
Lawrence Drew, Mileage	145.82
Lawrence Drew, Clothing	120.00
New England Telephone	1,831.70
Ossipee Mt. Electronics	2,773.53
Intoximeters Inc.	339.03
Bens Uniforms	585.81
Drivers License Guide Co.	36.45
Arnold's Exxon	789.23
Uniforms Unlimited	64.00
Donald N. Jacques Inc.	447.00
Meredith Motors Co., Inc.	196.94
Lyndonville Office Equipment	249.95
Award Co. of America	120.63
Grafton Motor Sales, Inc.	70.72
Laconia Fire Equipment	85.65
Smitty's Gulf	18.25

Meredith Ford	45.04
Uniform Sales & Service	81.80
Sonny's Auto Parts	32.51
Joseph G. Blais & Co., Inc.	529.44
2 Way Communication	51.93
The Bureau of Nat'l. Affairs, Inc.	30.11
Homestead Press	36.15
State of New Hampshire	44.00
Peltier, Wallace J.	21,104.25
Peltier, Michael D.	16,472.86
Drew, Lawrence R. Jr.	15,061.11
Moser, David P.	15,033.32
Haase, Robert A.	15,540.10
Dauphine, Clifton	1,254.56
Peltier, Brian	2,030.87
Englert, Frederick	696.25
Webster, Elizabeth	115.00
Libby, Helen	20.00
West Sharon	10.00
Mayhew, Jeffrey	45.00

TOTAL

\$110,891.69

1984 Appropriation \$110,794.24 (Includes Kanc Patrol)

Fire Department

Joseph McGinnis	\$ 396.00
Clifton Dauphine	225.00
Richard Baker	165.00
Nathan Haynes	165.00
William Willey	165.00
Arthur Duguay	165.00
J. Randolph Boyle	165.00
Robert Henderson	165.00
Daryl Lavigne	165.00
Leo Savoy	165.00
Daniel Bourassa	165.00
Ronald Burrows	165.00
Clayton Durrell	165.00
Dennis Rosolen	165.00
J. Paul Beaudin II	165.00

E. John Vaughn	165.00
David Plummer	82.50
David Robinson	165.00
Raymond Landry	165.00
Dale Whitman	165.00
Thomas Tardif	165.00
Frederick Englert	41.25
Edward Clark	41.25
Steve Libby	82.50
Robert Haase	82.50
John Harty Sales	83.00
Albert Brodie	82.50
Laconia Fire Equipment	53.25
New England Telephone	195.00
Schurmann Electronics	1,311.77
LLCH, Inc.	79.38
Sonny's Auto Parts	278.74
Mobil Oil Credit Corp.	236.76
Profile Engraving	18.50
Middlesex Fire Equipment	2,093.35
W.D. Perkins	3,312.96
Hobby Land	18.50
Laconia Electric Supply	104.46
New Hampshire Wetlands Board	10.00
Exxon Co., USA	81.00
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TOTAL	\$ 11,880.17

1984 Appropriation \$10,045.

Civil Defense

None Expended \$
 1984 Appropriation \$100

Communications Center

Strickland, Thomas	\$ 12,525.36
Reardon, Patrick	11,029.68
Trudell, Joe	10,853.52
Rannacher, Carol	7,141.38
Chase, Robert F.	5,146.88

New England Telephone	373.80
Lyndonville Office Equip.	214.50
Homestead Press	42.00

TOTAL

 \$ 47,327.12

1984 Appropriation \$44,404.

(Additional amount of \$4,060 approved by Budget Committee and the Department of Revenue Administration is not reflected in the total.)

Summer Maintenance

Durrell, Clayton	\$ 2,752.71
Wiggett, Edward	6,992.00
Wright, Keith	84.00
Welsh, Andrew	112.00
Smith, John	112.00
Robinson, David	112.00
Readey, Joe	112.00
Peltier, Matthew	112.00
Mulleavey, Leo	112.00
Mulleavey, Joey	112.00
Mulleavey, Chris	112.00
Libby, David	108.50
MacDonald, John	112.00
Horne, Donald	84.00
Hamilton, Robert	101.50
Gilman, Patrick	112.00
Coburn, Hank	112.00
Petty Cash	238.22
Mobil Oil Credit Corp.	1,076.77
Arnold's Exxon	765.86
Zenith Sales & Service	15.00
Treasurer, State of N.H.	115.60
R. C. Hazelton Co., Inc.	128.89
Gulf Oil Corp.	262.11
Exxon Co., USA	348.85
North Country Agway	29.91
Chadwick-BaRoss	278.83
E. John Vaughn	300.00
Sonny's Auto Parts	123.25

John Harty Sales	49.00
Carrco	200.74
Floradale Too	63.83
Perry's Trucking & Service	100.96
Sanel Auto Parts	10.20
Merriam-Graves Corp.	147.17
Gilman Outdoor Equip.	140.94
Sears Roebuck Co.	1,035.99
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TOTAL	\$ 16,786.38

Winter Maintenance

Durrell, Clayton	\$ 6,270.17
Wiggett, Edward	8,003.83
Mulleavey, Raymond	125.25
Carrco	593.61
Bob Bourque Repairs	81.00
Ross' Express	9.65
Perry's Trucking & Service	1,281.84
Sanel Auto Parts	253.08
Lewis Ford, Inc.	494.50
Sargent-Sowell, Inc.	41.81
R.C. Hazelton Co., Inc.	309.00
Sonny's Auto Parts	156.88
International Salt Co.	5,104.98
Howard P. Fairfield, Inc.	387.72
Merriam-Graves Corp.	79.18
Mobil Oil Credit Corp.	1,140.84
Exxon Co., USA	367.60
Fadden's General Store	138.91
Petty Cash	301.62
Gulf Oil Corp.	46.10
E.J. Prescott, Inc.	36.43
St. Johnsbury Trucking Co., Inc.	30.25
Campton Sand & Gravel	1,376.62
Laconia Electric Supply, Inc.	14.64
N.H. Electric Coop., Inc.	58.43
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TOTAL	\$ 26,703.94
1984 Appropriation \$24,436.	

Incinerator

Gagnon, Michael	\$ 18,010.56
Welch, Kenneth	14,302.29
Roberts, Kent	2,308.80
Welch, Michael	40.00
Hart, Keith	135.00
Joseph Chenard	45.00
St. Johnsbury Trucking Co., Inc.	30.25
R. Carr Handling Equipment	29,691.21
Perry's Trucking & Service, Inc.	995.75
TBC Machinery, Inc.	3.91
Sanel Auto Parts	65.46
Sonny's Auto Parts	260.88
Laconia Fire Equip.	53.82
Conway Tractor & Equip. Corp.	372.52
J & M Donahue	945.00
Everett's Woodworking Shop	47.00
Municipal Supplies	50.96
Ross Express, Inc.	23.50
Misty Hill Welding	120.00
Arnold's Auto Center	2,125.14
Maurice O'Rourke	70.00
Lincoln Signs	55.00
Holmes Transportation	56.90
Oxford Chemicals	85.60
Carrco	417.30
Taylor Rental Center	86.65
N.H. Electric Coop., Inc.	4,063.77
Michael Gagnon, Mileage	70.84
N.H. Resource Recovery, Assn.	50.00
Exxon Co., USA	105.96
Fadden's General Store	51.52
Leonard Electric	152.45
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TOTAL	\$ 75,549.36
1984 Total Appropriation \$100,337.	

Health Department

Linwood Medical Center	\$ 10,000.00
White Mt. Mental Health	1,969.50

North Country Home Health Agency	2,687.00
Littleton Hospital Assn.	500.00

TOTAL	\$ 15,156.50
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Animal Control

Thomas Strickland	\$ 800.00
Thomas Strickland, Mileage	140.07
N.H. Humane Society	300.00
Thomas Strickland, Reimbursement	15.00

TOTAL	\$ 1,255.07
1984 Appropriation \$1,190.	

General Assistance

Various Landlords	\$ 627.84
Six B Motel	500.00
Toys for Tots	100.00
Peg's Restaurant	18.66
Linwood Medical Center	30.00
Kanc Kountry Store	34.75
IGA Foodliner	428.99
C.N. Brown Co.	50.09
Community Action Program	600.00
N.H. Electric Coop., Inc.	75.04

TOTAL	\$ 2,465.37
1984 Appropriation \$6,500	

Old Age Assistance

Treasurer, State of New Hampshire	\$ 12,075.23
1984 Appropriation \$8,000.	

Recreation

Smith, Gene A. Jr.	\$ 70.00
Horne, Donald F.	66.00
Curran, Anne	216.75
Dovholuk, Stanley	339.60
Testa, Sandra	122.00
Chenard, Joseph	655.47

McGee, Kelly	177.00
Mitten, Robert	92.75
Babe Ruth Fund	800.00
Persons Concrete, Inc.	853.50
Gerrity Building Center	8,446.76
Sanel Auto Parts	38.63
Davis Country Store	38.45
Dick's Mobil	90.65
Blue Seal Feeds & Needs	59.70
Robert Nelson, Summer Soccer	500.00
Floradale Too	17.95
Recco, Inc.	120.45
Arnold Rogers	50.00
N.H. Electric Coop., Inc.	281.15
Pemi Trophy & Sport	127.03
Mt. Freeze Drive-In	680.70
Perry's Trucking & Service	73.76
Sonny's Auto Parts	120.81
Fadden's General Store	41.42
Dinn Bros., Inc.	249.55
Everett's Woodworking Shop	597.60
Reliable Racing Supply	332.90
J & J Hardware	40.57
Laconia Electric Supply, Inc.	1,050.00
Old Mill Construction Co.	97.50

TOTAL

\$ 16,446.65

1984 Appropriation \$13,402.50

1984 Capital Expense \$8,000.

Mustard Seed Summer Youth Program

Mustard Seed Summer Youth Program \$ 1,500.00

1984 Appropriation \$1,500.

Patriotic Purposes

Roland Clermont, Fireworks \$ 850.00

Fourth of July Fund 150.00

TOTAL

\$ 1,000.00

Street Lights

N.H. Electric Coop., Inc.	\$ 25,593.03
Loon Mountain Rec. Corp.	718.97
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TOTAL	\$ 26,312.00
1984 Appropriation \$31,000.	

Water Department

Whitman, Dale	\$ 7,418.07
Durrell, Clayton	4,511.44
N.H. Electric Coop., Inc.	10,401.67
State of N.H., WS&PCC	500.00
R.H. Smith Corp.	1,174.19
Zenith Sales & Service	83.50
Fadden's General Store	36.96
New England Chemical Co.	1,067.00
Treasurer, State of N.H.	10.00
E.J. Prescott Co.	575.33
Waltham Chemical Pump Corp.	77.49
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TOTAL	\$ 25,855.61

Sewer Department

Whitman, Dale	\$ 7,418.07
Durrell, Clayton	4,511.43
Zenith Sales & Service	35.00
Oxford Chemicals	650.84
New England Chemical Co.	546.75
Hack Co.	65.17
Fisher Scientific Co.	85.38
E.J. Prescott Co.	1,311.12
Sonny's Auto Parts	4.51
Melletts Plumbing & Heating	458.99
N.H. Electric Coop., Inc.	36,548.12
New England Telephone	390.00
Fadden's General Store	26.55
Dale Whitman, Mileage	163.99
N.H. Water Supply & Pollution Control Comm.	77.50
Wright Electric, Inc.	1,290.85
Public Works Supply Co., Inc.	131.47

D. Avery & Sons, Inc.	1,632.00
Sears Roebuck & Co.	366.99

TOTAL	\$ 55,715.13
1984 Appropriation \$55,909.	

Insurance

Ayer Agency, Inc.	\$ 29,963.00
Davis & Towle Agency	2,929.15
First State Insurance Co.	250.00
Blue Cross & Blue Shield	18,535.07

TOTAL	\$ 51,677.22
1984 Appropriation \$50,595.	

Library

Cristiano, Nancy	\$ 1,417.50
Avery, Helen	946.97
Branscombe, Thelma	955.02
Mazzei, Edna	56.00
Branscombe, Fred	350.04
Zenith Sales & Service	28.50
Gail Tremblay	50.00
Murphy Library & School Specialists	22.99
Eastern Book Co.	866.86
Publishers Central Bureau	116.14
New England Telephone	202.37
School for Lifelong Learning	120.00
N.H. Electric Coop., Inc.	236.60
Board of Library Trustees	3,130.27
Regent Book Co., Inc.	60.52
The Detective Book Club	28.96
The Record Citizen	14.75
Fred & Thelma Branscombe	31.02
White Mt. Shopper	9.92
C & M Carpet Care	108.96
Victor Hotho & Co.	20.53
The H. W. Wilson Co.	140.00
Carrco	849.15
Gaylord Bros., Inc.	86.60

University Book Service	51.38
Postmaster	10.00
New England Monthly	12.00
Oxmoor House	17.24
N.H. Library Trustees Assn.	12.00
National Geographic Society	16.95

TOTAL	\$ 9,969.41
1984 Appropriation	\$9,703.25

Principal Paid On Long Term Debt

Shawmut Bank of Boston	\$ 55,000.00
Connecticut National Bank	15,000.00

TOTAL	\$ 70,000.00
1984 Appropriation	\$70,000.

Interest Paid On Long Term Debt

Shawmut Bank of Boston	\$ 6,580.00
Connecticut National Bank	15,728.26

TOTAL	\$ 22,308.26
1984 Appropriation	\$22,308.26

Interest Paid On Short Term Debt

BankEast	\$ 7,098.25
1984 Appropriation	\$10,000.

Unemployment Compensation

N.H. Municipal Unemployment Compensation Trust	\$ 2,165.11
1984 Appropriation	\$2,300.

Employees' Retirement & Social Security

Treasurer, State of N.H.	\$ 11,745.28
N.H. Retirement System	11,583.76

TOTAL	\$ 23,329.04
1984 Appropriation	\$21,000.

THE STATE OF NEW HAMPSHIRE

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 twelfth (12th) 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 compensate the Tax Collector and Town Clerk by salary only, in lieu of the present combination of salary and statutory fees.
5. To see how much money the Town will vote to raise and appropriate for Town Officer's Expenses.
6. To see how much money the Town will vote to raise and appropriate for Election and Registration Expenses.
7. To see how much money the Town will vote to raise and appropriate for Cemeteries.
8. To see how much money the Town will vote to raise and appropriate for the operation and maintenance of the Town Building.
9. To see how much money the Town will vote to raise and appropriate for Planning and Zoning.
10. To see how much money the Town will vote to raise and appropriate for Legal Expenses.
11. To see how much money the Town will vote to raise and appropriate for Advertising and Regional Associations
12. To see how much money the Town will vote to raise and appropriate for Contingency Fund.

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13. To see how much money the Town will vote to raise and appropriate for the Police Department.
14. To see how much money the Town will vote to raise and appropriate for the Fire Department.
15. To see how much money the Town will vote to raise and appropriate for Civil Defense.
16. To see how much money the Town will vote to raise and appropriate for Forest Service Patrol.
17. To see how much money the Town will vote to raise and appropriate for Communications Center.
18. To see how much money the Town will vote to raise and appropriate for Town Maintenance.
19. To see how much money the Town will vote to raise and appropriate for Street Lighting.
20. To see how much money the Town will vote to raise and appropriate for Highway Block Grant.
21. To see how much money the Town will vote to raise and appropriate for Solid Waste Disposal.
22. To see how much money the Town will vote to raise and appropriate for the Health Department.
23. To see how much money the Town will vote to raise and appropriate for Animal Control.
24. To see how much money the Town will vote to raise and appropriate for General Assistance.
25. To see how much money the Town will vote to raise and appropriate for Old Age Assistance.
26. To see how much money the Town will vote to raise and appropriate for the Public Library.
27. To see how much money the Town will vote to raise and appropriate for Parks and Recreation.
28. To see how much money the Town will vote to raise and appropriate for Patriotic Purposes.

29. To see how much money the Town will vote to raise and appropriate for the payment of all Debt Retirement Schedules due during the ensuing year.
30. To see how much money the Town will vote to raise and appropriate for Interest Expense for short and long term notes.
31. To see how much money the Town will vote to raise and appropriate for a Pick-up Truck.
32. To see how much money the Town will vote to raise and appropriate for the Loon Mt. Bridge and place funds in a Capital Reserve.
33. To see how much money the Town will vote to raise and appropriate for Sewer Design.
34. To see how much money the Town will vote to raise and appropriate for a Water Line Relocation.
35. To see if the Town will vote to raise and appropriate \$25,000 to be placed in a capital reserve fund toward the purchase of a new incinerator burner.
36. To see how much money the Town will vote to raise and appropriate for the Municipal Water Department.
37. To see how much money the Town will vote to raise and appropriate for the Municipal Sewer Department.
38. To see how much money the Town will vote to raise and appropriate for Employee's Retirement and Social Security Contributions.
39. To see how much money the Town will vote to raise and appropriate for the payment of all forms of Insurance.
40. To see how much money the Town will vote to raise and appropriate for Unemployment Compensation.
41. To see if the Town will vote to appropriate from the Revenue Sharing Fund and transfer to the general administration account \$25,000 to be applied to the maintenance and administration of the Police Department.

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42. 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.
43. 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.
44. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.
45. 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.
46. 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.
47. 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.
48. To see if the Town will vote to empower the Selectmen to mandate water saving devices on all new construction after April 1, 1985.
49. To see if the Town will amend Exhibit A rate schedule, Town of Lincoln by-law relative to water tap fees, by substituting "after April 1, 1982, at a rate of \$50.00 per point", the following: "after April 1, 1985 at a rate of \$75.00 per point".

50. To see if the Town will grant to present owners of former Church property, so called a 30' right of way and a water and sewer easement across Town of Lincoln property located on Pollard Road. (inserted by petition).
51. To see if the Town will vote to accept the Hanson Cemetery, if offered.
52. To see if the Town will direct the Selectmen to reappoint, within 30 days, members to the Lincoln Town Planning Board.
53. To see if the Town will direct the Selectmen to apply for a Community Development Block Grant to examine the need for establishing an industrial park within the community.
54. To see if the Town will vote to discontinue O'Brien Ave. as a Town Street.
55. To see if the Town will vote to authorize the Selectmen to negotiate and execute a right of way from McDonald's Corp. and the State of N.H. to the Waste Water Treatment Plant and the Solid Waste Facility.
56. To see if the Town will vote to accept a conveyance of a certain parcel of real estate known as "The Lady's Bathtub", situated on the East Branch of the Pemigewasset River, at no cost to the Town and subject to such restrictions, covenants and conditions as may be mutually agreed upon between the grantor and the Selectmen to be set forth in the deed.
57. Any other business that may legally come before the meeting.

Given under our hands and seal, this nineteenth (19th) day of February, in the year of our Lord Nineteen Hundred and Eighty-Five.

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

A true copy of Warrant—Attest:

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

BUDGET

Purposes of Appropriation	Actual Appropriations 1984 (1984-85)	Actual Expenditures 1984 (1984-85)	Selectmen's Budget 1985 (1985-86)	Budget Committee Recommended 1985 (1985-86)	Not Recommended
General Government					
Town Officers Salary	\$ 7,600.00	\$ 8,750.00	\$ 8,300.00	\$ 8,300.00	\$
Town Officers Expenses	32,073.50	34,132.46	52,400.00	52,400.00	
Election & Registration Expenses	1,305.00	1,387.78	650.00	650.00	
Cemeteries	4,478.00	3,646.69	4,240.00	4,240.00	
General Government Buildings	12,607.00	13,143.60	15,600.00	15,600.00	
Reappraisal of Property	20,500.00	20,500.00			
Planning & Zoning	1,900.00	1,514.00		2,000.00	
Legal Expenses	5,000.00	2,239.70	2,500.00	2,500.00	
Advertising & Regional Assoc.	1,890.00	1,890.00	2,570.00	2,570.00	
Contingency Fund	3,000.00		3,000.00	3,000.00	
Public Safety (includes Kanc Patrol)					
Police Department	111,794.24	110,891.69	123,184.73	123,184.73	
Fire Department	10,045.00	11,880.17	13,830.00	13,830.00	
Civil Defense	100.00		300.00	300.00	
Forest Service Patrol (see above)			6,000.00	6,000.00	
Communications Center	48,464.00	47,327.12	54,939.15	53,065.55	

Highways, Streets & Bridges					
Town Maintenance Summer & Winter	46,982.00	43,490.32	53,827.20	53,827.20	53,827.20
Street Lighting	31,000.00	26,312.00	30,000.00	30,000.00	30,000.00
Highway Block Grant	20,631.11	14,130.31	13,594.39	13,594.39	13,594.39
Sanitation					
Solid Waste Disposal (Incinerator)	100,337.00	75,549.36	123,668.00	123,668.00	123,668.00
Health					
Health Department	15,156.50	15,156.50	14,956.50	14,956.50	14,956.50
Animal Control	1,190.00	1,255.07	1,325.00	1,325.00	1,325.00
Welfare					
General Assistance	6,500.00	2,465.37	2,500.00	2,500.00	2,500.00
Old Age Assistance	8,000.00	12,075.23	10,000.00	10,000.00	10,000.00
Culture and Recreation					
Library	9,703.25	9,969.41	12,193.25	12,193.25	12,193.25
Parks and Recreation	21,402.50	16,446.65	18,060.00	18,060.00	18,060.00
Patriotic Purposes	1,050.00	1,000.00	1,050.00	1,050.00	1,050.00
Debt Service					
Principal of Long-Term Bonds & Notes	70,000.00	70,000.00	55,000.00	55,000.00	55,000.00
Interest Expense-Long-Term Bonds & Notes	22,308.26	22,308.26	19,627.50	19,627.50	19,627.50
Interest Expense-Tax Anticipation Notes	10,000.00	7,098.25	7,900.00	7,900.00	7,900.00
Capital Outlay					
Water Line Reloc. Flume area			3,000.00	3,000.00	3,000.00
Sewer Design			35,000.00	35,000.00	35,000.00
Replacement 3/4 Ton Truck			12,000.00	12,000.00	12,000.00

Operating Transfers Out			
Payments to Capital Reserve Funds:			
Loon Bridge		60,000.00	60,000.00
Incinerator		25,000.00	25,000.00
Miscellaneous			
Municipal Water Department	27,851.00	37,208.40	37,208.40
Municipal Sewer Department	55,909.00	62,608.40	62,608.40
FICA, Retirement & Pension Contributions	21,000.00	28,500.00	28,500.00
Insurance	50,595.00	53,000.00	53,000.00
Unemployment Compensation	2,300.00	3,000.00	3,000.00
	<hr/>	<hr/>	<hr/>
Total Appropriations	\$782,672.36	\$970,532.52	\$970,658.92
Less: Amount of Estimated Revenues, Exclusive of Taxes			\$428,310.00
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			\$542,222.52

Sources of Revenue	Estimated Revenues 1984 (1984-85)	Actual Revenues 1984 (1984-85)	Selectmen's Budget 1985 (1985-86)	Estimated Revenues 1985 (1985-86)
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Taxes

Resident Taxes	\$ 6,000.00	\$ 6,070.00	\$ 6,000.00	
National Bank Stock Taxes	31.00	30.00	30.00	
Yield Taxes	550.00	719.00	500.00	
Interest & Penalties on Taxes	20,000.00	13,792.00	15,000.00	
Resident Tax Penalties	80.00	79.00	80.00	

Intergovernmental Revenues—State

Shared Revenue—Block Grant	84,918.00	84,895.00	86,195.00	
Highway Block Grant	20,361.00	20,661.00	13,594.00	
Railroad Tax	5.00	8.00	5.00	
State Aid Water Pollution Projects	35,374.00	35,374.00	27,379.00	
Reimb. a/c State-Federal Forest Land	53,000.00	56,851.00	53,000.00	
Well Testing Rt. 3		3,000.00		
Road Toll Refund	1,000.00	769.00	1,000.00	
Unemployment Dividend		77.00		
Motor Vehicle Fees	1,500.00			

Intergovernmental Revenues—Federal

Nat. Forest Patrol	6,000.00	7,663.00	6,000.00	
District Court Rent (Federal Cases)		650.00	650.00	

Licenses and Permits

Motor Vehicle Permit Fees	50,000.00	74,304.00	90,000.00	
Dog Licenses	250.00	248.00	250.00	

Business Licenses, Permits and Filing Fees	10.00	7.00	5.00
Income from Trust Funds	128.00	130.00	130.00
Charges For Services			
Income from Departments	32,000.00	40,302.00	63,042.00
Cemetery Lots	150.00	450.00	450.00
Police	1,000.00	5,284.00	1,000.00
Water Tap Fees	24,000.00	69,400.00	15,000.00
Miscellaneous Revenues			
Interest on Deposits	10,000.00	23,088.00	23,550.00
Sale of Town Property		350.00	
Solid Waste Pit (Burndy)	200.00	200.00	450.00
Other Financing Sources			
Income from Water & Sewer Dept. Revenue Sharing Fund	20,000.00	463.00	25,000.00
Total Revenues and Credits	<u>\$366,557.00</u>	<u>\$410,460.00</u>	<u>\$428,310.00</u>

Lincoln-Woodstock Cooperative School District

Lincoln-Woodstock Coop. School District	\$790,686.00
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Payments To Other Governmental Units

Treasurer, State of N.H.	\$ 270.00
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County Tax

A.F. Stiegler, III Treasurer	\$176,298.00
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Capital Expenses

Lyndonville Office Equip.	\$ 1,594.50
Alexander Chrysler-Plymouth	9,950.00
Pike Industries, Inc.	14,130.31
Howard P. Fairfield, Inc.	8,650.00

TOTAL	\$ 34,324.81
1984 Appropriations \$46,225.	

Miscellaneous

Midway Excavators	\$ 696.86
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**STATEMENT OF DEBT SERVICE REQUIREMENTS
AS OF DECEMBER 31, 1984**

	Sewer Bonds Lot B 3½%	Sewer Bonds (Lot B) 4.40%
Amount of Orig. Issue	\$6,000,000.00	\$200,000.00
Date of Orig. Issue	April 1, 1967	April 1, 1968
Principal Payable Date	April 1st	April 1st
Interest Payable Dates Payable At	Apr. 1 & Oct. 1 The National Shamut Bank of Boston	Apr. 1 & Oct. 1 The National Shawmut Bank of Boston

Maturities—Fiscal Year

Ending Dec. 31st	Principal	Interest	Principal	Interest
1985	30,000.00	2,625.00	10,000	1,540.00
1986	30,000.00	1,575.00	10,000	1,100.00
1987	30,000.00	525.00	10,000	660.00
1988			10,000	220.00
	\$ 90,000.00	\$ 4,725.00	\$ 40,000.00	\$ 3,520.00

1983 Water Project

5.70-9.70%

Amount of Orig. Issue	\$200,000.00
Date of Orig. Issue	July 14, 1983
Principal Payable Date	July 15th
Interest Payable Date Payable At	Jan. 15 & July 15 Conn. National Bank

Maturities—Fiscal Year

Ending Dec. 31st	Principal	Interest
1985	15,000	15,462.50
1986	15,000	14,532.50
1987	15,000	13,527.50
1988	15,000	12,447.50
1989	15,000	11,292.50
1990	15,000	10,062.50
1991	15,000	8,795.00
1992	15,000	7,490.00
1993	15,000	6,155.00
1994	10,000	4,790.00
1995	10,000	3,860.00
1996	10,000	2,910.00
1997	10,000	1,940.00
1998	10,000	970.00

\$185,000.00

\$131,735.00

— — Total — —

Maturities—Fiscal Year Ending Dec. 31st	Principal	Interest
1985	55,000	19,627.50
1986	55,000	17,207.50
1987	55,000	14,712.50
1988	25,000	12,667.50
1989	15,000	11,292.50
1990	15,000	10,062.50
1991	15,000	8,795.00
1992	15,000	7,490.00
1993	15,000	6,155.00
1994	10,000	4,790.00
1995	10,000	3,860.00
1996	10,000	2,910.00
1997	10,000	1,940.00
1998	10,000	970.00
	<hr/>	
	\$375,000.00	\$139,980.00

TOWN CLERK'S ACCOUNTS
For Year Ended December 31, 1984

Debit

Motor Vehicle Permits Issued		\$ 74,287.00
Dog Licenses Issued	283.50	
Less: Fees Retained	35.50	
		248.00
Filing Fees		6.00
		248.00
TOTAL DEBITS		\$ 74,541.00

Credit

Remittances to Treasurer		
1984 M. V. Permits Issued		\$ 74,287.00
Dog Licenses Issued		248.00
Filing Fees		6.00
		248.00
TOTAL CREDITS		\$ 74,541.00

1984 TAX ASSESSMENT

Total Town Approp.	\$1,176,087.00	
Total Revenues & Credits	779,616.00	
Net Town		396,471.00
Net School		816,326.00
Net County		176,298.00
		1,389,095.00
Deduct: Total Bus. Prof. Tax Reimb.		- 159,593.00
Add: War Service Credits	6,250.00	
Add: Overlay	27,310.00	
		\$1,263,062.00
Property Tax to be Raised		\$1,263,062.00

1984 NET ASSESSED VALUATION

$$\$45,680,393 \times .02765 = \$1,263,062.00$$

1984 TAX RATE

Town	\$	8.31
School		15.69
County		3.65
		27.65
Total	\$	27.65

1984 POLICE DEPARTMENT REPORT

During the past few years we have seen a rise in the crime rate in Lincoln. The following statistics tell our story.

	1981	1982	1983	1984
Criminal Investigations	626	924	1,112	1,278
Criminal Arrest	59	66	113	174
Hours Spent (Investigations)	593	1,076	1,563	1,922
Motor Vehicle Summons	244	309	688	564
D. W.I. Arrests	18	27	38	27
Motor Vehicle Accidents	81	104	106	112
Incidents Reported	1,706	1,986	2,227	2,405

Many will note the dramatic rise in the number of criminal investigations in 1983 and 1984. This number is so high because of the large influx of people in the area within the last two years. Also note the increase in criminal arrests and total hours spent on criminal investigations.

During the year the department added two Special Officers, Fred Englert and Susan Cline. Both are a welcome addition to the department.

Again this year the department worked in cooperation with the U.S. Forest Service for police coverage of forest service property.

The Police Department would like to take this time to thank the members of our community, the town fathers, and all the rest who have helped us and made our job a little easier to perform.

Respectfully submitted,
WALLACE J. PELTIER
Chief of Police

GROWTH AND DEVELOPMENT STUDY
Submitted by the Town of Lincoln Study Committee
December 27, 1984

At the March, 1984 Town Meeting, the voters approved a motion to establish a Study Committee to review the effects of second-home developments on the Town of Lincoln. A Study Committee was appointed by the town moderator consisting of five town residents. The Committee started meeting soon after town meeting.

The Study Committee's charge was broad, consisting of, but not limited to, studying "The economic impact of the developments, their effect on the tax rate, and a study of the necessary improvements made to the sewer and water systems and its direct cost. In the case of federal funding a report should be made on the conditions the town will have to meet to obtain these funds and their probable effect on the residents of the town."

The Committee began reviewing their responsibilities and actions they would need to take in order to carry out the town meeting resolutions.

After a number of meetings, it was decided by the Committee to limit the scope of their review. The Committee also decided to survey residents of Lincoln on their feelings toward town growth and development.

The Committee drafted the questionnaire during the Summer, 1984. The questionnaire consisted of 29 questions, the intent of which was to ascertain general opinions of what town residents felt about the town growth, community planning, business development, and general opinions on town government.

The questionnaire was mailed to every third resident on the voter check list with 200 questionnaires being sent to town residents.

A total of 92 questionnaires were returned, representing a 46% return response rate. Of those residents responding, 96% had lived in Lincoln at least three years, while 74% had lived in the community more than ten years. Seventy-five percent were either employed full or part-time; over half of the respondents were working in Lincoln.

Those responding to the questionnaire had a high regard for Lincoln. Ninety-eight percent felt positive about living in the community.

This same response to living in Lincoln carried over to their opinion about future growth of the community. Seventy-three percent wanted at least limited but not necessarily controlled growth of the community.

A strong desire for a broader economic base was emphasized in the response to the question on what future types of growth would be more desirable for Lincoln: ranked one, two and three were more low- and moderate-income housing, light industry, and shopping areas.

Residents in answering another question expressed the need for job opportunities, shopping facilities and public recreational facilities, in that order. Clearly increased job opportunities, low-moderate-income housing and shopping facilities have strong public support for future action in the community.

In the section on growth and community planning, 90% of those responding felt people of Lincoln should have some say in the development of the community. This response correlated with 66% support of a town plan that would assist in the guidance of future town growth. Respondents felt that uncontrolled growth would have its greatest effect on an increased demand for town services, decreased privacy, and increased crime and delinquency. People generally felt that the seasonal population was rapidly increasing and that the permanent population was about right; hence the desire for more permanent housing and employment opportunities within the community.

In general, respondents felt that more year-round housing (76%) should be encouraged versus vacation homes (23%).

Based upon the survey results and the Committee's research into town issues, the Committee recommends the following future actions to be taken.

Recommendations #1

That an article be placed on the town warrant to reappoint members to the Lincoln Town Planning Board. These appointments shall be made within 30 days after the town meeting for the purpose of developing a town plan.

Background: Over 65% of those answering the Study Committee's questionnaire agreed that a town plan would be an effective tool for guiding future growth in Lincoln. Over 95% agreed that people in Lincoln should have a say in the growth and development of the community.

What is a town plan: The following is a definition of a master plan as delineated in RSA 674:2:

1. A **general statement** which shall include such topics as the **objectives, principles, assumptions, policies and standards** upon which the constituent proposals for the physical and socio-economic development of the municipality are based.

2. A **land use section** which takes into account natural conditions and which shows the existing conditions and the proposed locations, extent, and intensity of future land usage.

3. A **housing section** which analyzes existing housing resources and addresses future housing needs.

4. A **transportation section** showing the location and types of facilities for all modes of transportation required for the efficient movement of people and goods, into, about, and through the municipality.

5. A **utility and public service section** analyzing the need for and showing the present and future general location of existing and anticipated public and private utilities, their supplies and distribution and storage facilities.

6. A **community facilities section** showing the location of, type, and need for educational or cultural facilities, historic sites, libraries, hospitals, fire houses, police stations and other related facilities, including their relation to the surrounding areas.

7. A **recreation section** which shows existing recreation facilities and which addresses future recreation needs.

8. A **conservation and preservation section** which may provide for the preservation, conservation, and use of natural and man-made resources.

9. Appendices or separate reports where appropriate which contain

the underlying scientific and statistical data for the master plan and its constituent elements.

If the town planning process is reactivated the following actions would take place:

Public/Town Meeting:

1. Appropriate money for preparing and amending a master plan (674:1)
2. The general public shall be informed of and involved in the preparation of a master plan (673:3 III).
3. A public hearing must be held on the proposed plan prior to its adoption by the planning board (675:6).

Planning Board

1. Shall prepare and amend a master plan to guide the development of the Town.
2. May adopt a master plan as a whole or its parts, after holding a public hearing.

Recommendation #2

That the Selectmen consider applying for a Community Development Feasibility Grant to examine the need for establishing an industrial park with the community to attract light industry to create permanent fulltime jobs.

Background: Sentiment was very strong from those answering the survey question "What aspects of Lincoln would you like to see increased." The response "job opportunities" ranked number one. Closely paralleling that response were two questions concerning type of growth and types of new business in Lincoln. Those responding felt very strongly in ranking light industry as the number one development issue that should be considered for future town action.

Several communities in close geographic proximity to Lincoln are actively seeking economic development through feasibility grant studies. Such communities as Bethlehem and Plymouth are developing strategies to diversify their economic base. The Committee feels Lincoln should attempt to broaden its economic base and job creation activities to enhance permanent job development.

Recommendation #3

That the Selectmen take definite action to implement the facility plan for wastewater management developed by the EEI (Weston) in July, 1979.

Background: Lincoln's growth is causing wastewater system overload problems. The State Water Supply and Pollution Control Commission, which has authority over municipal wastewater system design review has asked Lincoln to respond to the discharge loading issue. At present Lincoln's sewer system has had effluent discharges that exceed 80% of present plant capacity. Because of Lincoln's present and future growth, evaluation of the capacity issue must be addressed to alleviate any long term financial burdens on the community.

Estimated engineering and capital costs yield the following approximate outlays by the community:

The existing sewer is adequate to receive the wastewater for housing units committed. There is approximately 1,600 feet of old 12 inch sewer on Main Street which will need to be replaced with a 14 or 16 inch sewer within the next 5 years. Estimated cost: \$80,000.

The existing water system is currently being improved to allow it to service housing units committed. The new wells and connection estimated cost is \$250,000 which is in the process of being bonded.

There are approximately 350 housing units which have been committed but not built. The new wells should allow the commitment of another 1,000-1,500 units. Demand indicates 1,000 units would be in town and 500 at Loon Mountain.

The treatment plant is currently operating near capacity. More aerators placed in the ponds will allow limited expansion. Upgrade of treatment plant will be required as outlined in the August 1979 facility plan. Estimated cost: \$2,750,000.

The Loon Mountain interceptor will be beyond capacity with an additional 500 units. The 14-inch sewer on Main Street receiving an additional 1,500 units will be at capacity.

The well system will supply water for the town proper. However, there will be no additional fire protection and severe fluctuations in

pressure will occur because of the small water mains. A new storage tank on Mansion Hill, 14-inch transmission main, 12-inch distribution reinforcement on either system should be satisfactory depending on location of development. Estimated cost: \$1,000,000.

The Committee concludes that the Selectmen should initiate an examination of the wastewater and water issues, including a capital development plan indicating a timetable for implementation and financing options available. The financing plan should also review what federal and/or state funding sources are available to Lincoln to offset any local financing of potential wastewater-water system project improvements and what bureaucratic impact, if any, outside funding would potentially place on the town.

Respectfully submitted,
ROGER STEWART, *Chairman*
LESLIE SARGENT,
Vice-Chairman
LILY WINSTON, *Clerk*
THOMAS TREMBLAY

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

Board of Selectmen
Town Office
Lincoln, New Hampshire 03251

We have examined the financial statements of the various funds and account groups of the Town of Lincoln for the year ended December 31, 1983 and have issued our report thereon, dated March 16, 1984. As 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 such auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable, 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 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 in-

adequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Such study and evaluation disclosed the following conditions that we believe to be material weaknesses.

Reconciliation of Accounting Data

During our examination, we observed that the accounting records maintained by the Board of Selectmen did not agree with those maintained by the Town Treasurer. A basic internal control function is periodic reconciliation of the accounting records. We urge that the Board of Selectmen and the Town Treasurer reconcile their books on a monthly basis.

Due Date of Property Tax Bills

In 1983, the Board of Selectmen extended the due date of property tax bills to December 31, 1983. State law prescribes that property taxes are due on December 1 or thirty days after the last tax bill is mailed, whichever is later. We believe the Board should establish controls which will insure that its actions are in accordance with state statutes.

Added Tax Warrants

We noted that formal commitments for various added taxes were not prepared. The primary means of insuring collectability of tax revenue are formal tax warrants. We believe the Board of Selectmen should issue formal warrants for all taxes presented to the Tax Collector for collection.

Trustees of Trust Funds

During 1983, the Town Trustees of Trust Funds did not maintain accounting records of trust fund activity. While we recognize that the affairs of the Town of Lincoln trust funds are relatively uncomplicated, we believe that accounting records must be maintained as a means of control.

The following recommendations, while not pertaining to weakness in internal control, were developed from our observation of the Town's operations. They are not the result of a special study.

Insurance Review

While the Board of Selectmen review the Town's insurance coverage on a periodic basis, we urge that the Board consider engaging an insurance consultant to review insurance coverage for cost, adequacy, and risk management. Several New Hampshire communities have recently realized substantial cost reduction and improved insurance coverage by utilizing an outside expert.

Office Staffing

From 1981 to 1983, the valuation of the Town grew by approximately 6.4 million dollars. As of this date, Town officials are projecting an additional 6 million dollar growth in 1984. We believe that the Town should review its office staffing needs in light of these increases. We suggest that particular attention be directed at the peak load periods of activity.

Interfund Balances - Federal Revenue Sharing Fund

As of December 31, 1983, the General Fund owes the Federal Revenue Sharing Fund \$5,843. Parts of this balance date prior to 1981. We recommend that these balances be disposed of by year end.

Conclusion

By its nature, a letter of this type stresses the negative aspects of the Town's financial operations and business practices. We noted many positive aspects of Town management and procedures during the course of our work.

State law requires that only this letter be published in the Town's next annual report. Publication of the financial statements is optional. Should the Town decide to publish the financial report, we request that the Auditors' Opinion, Financial Statements, Notes to Financial Statements, and Supplemental Schedules be published as a whole.

We wish to thank Town officials for their cooperation and assistance during our work.

CAREY, VACHON & CLUKAY

AUDITOR'S OPINION
CAREY, VACHON & CLUKAY

Board of Selectmen
Lincoln, New Hampshire 03251

We have examined the combined financial statements of the Town of Lincoln, New Hampshire as of and for the year ended December 31, 1983, 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 Assets Group of accounts, which should be included to conform with generally accepted accounting principles.

As described more fully in Note 2, the Town has recognized tax revenues of \$247,979 in its General and Property Tax Funds, which do not meet the sixty day received in cash requirements of the National Council on Governmental Accounting (NCGA) Interpretation 3. The Town believes, and we concur, that the application of NCGA Interpretation 3 would result in a General Fund deficit of \$84,212 and would present a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effects of the matters described in the second and third paragraphs, the combined financial statements referred to above present fairly the financial position of the Town of Lincoln, New Hampshire at December 31, 1983 and the results of its operations and the changes in financial position of its non-expendable trust fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year, except for the change, with which we concur, in accounting for the District Court Fund.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial state-

ments of the Town of Lincoln, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

CAREY, VACHON & CLUKAY

March 16, 1984

TOWN OF LINCOLN

Combined Statement of Revenues, Expenditures and Changes in Fund Balances All Governmental Fund Types and Expendable Trust Funds For the Year Ended December 31, 1983

	General	Governmental Fund Types Special Revenue	Debt Service	Capital Projects	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only) For The Yrs. Ended December 31, 1983	1982
Revenues:							
Taxes	\$ 338,233	\$	\$	\$	\$	\$ 338,233	\$ 334,605
License & Permits	52,358					52,358	45,672
Ingov't. Revenues	236,036	21,762				257,798	289,077
Chgs. for Services	34,593		38,137			72,730	42,681
Fines & Forfeits	18,988					18,988	15,932
Misc. Revenues	11,302	980	2,070	9,850	10,766	34,968	33,601
Total Revenues	\$ 691,510	\$ 22,742	\$ 40,207	\$ 9,850	\$ 10,766	\$ 775,075	\$ 771,568
Expenditures:							
Current:							
General Gov't.	151,536					151,536	141,218
Public Safety	148,493					148,493	148,384
Highways & Sls.	71,835					71,835	90,307
Sanitation	120,869					120,869	101,670
Health & Welfare	22,732					22,732	29,673
Culture & Recreation	13,976					13,976	21,096
Capital Outlay	9,667			420,333		430,000	149,200
Debt Service:							
Principal Retirement	60,000					60,000	60,000
Interest & Fiscal Ch.	35,129			2,511		37,640	32,214
Total Expenditures	\$ 634,237	\$	\$	422,844	\$	\$1,057,081	\$ 773,762
Excess of Rev. Over (Under) Expend.	57,273	22,742	40,207	(412,994)	10,766	(282,006)	(2,194)

Other Financing Sources (Uses):									
Proceeds of Gen. Obl. Debt	14,000		200,000		15,000		200,000		42,310
Oper. Trans. In	(15,000)	(14,000)	288,738		(288,738)		(317,738)		(42,310)
Oper. Trans. Out									
Total Other Fin. Sources (Uses)	(1,000)	(14,000)	488,738		(273,738)		200,000		
Excess of Rev. & Other Sources Over (Under) Expend. & Other Uses	56,273	8,742	75,744	40,207	(262,972)		(82,006)		(2,194)
Fund Balances 1/1	123,557	25,976	(28,177)		301,087		422,443		424,637
Residual Equity Transfer (Note)	(16,063)			16,063					
Fund Bal., 12/31	\$ 163,767	\$ 34,718	\$ 47,567	\$ 56,270	\$ 38,115		\$ 340,437		\$ 422,443

See notes to financial statements.

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, 1983

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$ 321,118	\$ 338,233	\$ 17,115
Licenses & Permits	45,257	52,358	7,101
Intergovernmental Revenues	233,111	236,036	2,925
Charges for Services	47,778	34,593	(13,185)
Fines and Forfeits	12,500	18,988	6,488
Miscellaneous Revenues	500	11,302	10,802
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 660,264	\$ 691,510	\$ 31,246
Expenditures:			
Current:			
General Government	170,064	151,536	18,528
Public Safety	153,542	148,493	5,049
Highways & Streets	91,428	71,835	19,593
Sanitation	127,968	120,869	7,099
Health & Welfare	37,192	22,732	14,460
Culture & Recreation	20,400	13,976	6,424
Capital Outlay	10,850	9,667	1,183
Debt Service:			
Principal Retirement	60,000	60,000	
Interest & Fiscal Charges	38,320	35,129	3,191
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 709,764	\$ 634,237	\$ 75,527
Excess of Revenues Over (Under)			
Expenditures	(49,500)	57,273	106,773
Other Financing Sources (Uses):			
Operating Transfers In	14,000	14,000	
Operating Transfers Out	(15,000)	(15,000)	
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	\$ (1,000)	\$ (1,000)	
Excess of Revenues and Other Sources			
Over (Under) Expenditures & Other Uses	(50,500)	56,273	106,773
Fund Balances - January 1	123,557	123,557	
Residual Equity Transfer (Note)	(16,063)	(16,063)	
	<hr/>	<hr/>	<hr/>
Fund Balances - December 31	\$ 56,994	\$ 163,767	\$ 106,773

Special Revenue Funds			Totals (Memorandum Only)			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
\$	\$	\$	\$ 321,118	\$ 338,233	\$ 17,115	
			45,257	52,358	7,101	
14,000	21,762	7,762	247,111	257,798	10,687	
			47,778	34,593	(13,185)	
			12,500	18,988	6,488	
	980	980	500	12,282	11,782	
<u>\$ 14,000</u>	<u>\$ 22,742</u>	<u>\$ 8,742</u>	<u>\$ 674,264</u>	<u>\$ 714,252</u>	<u>\$ 39,988</u>	
			170,064	151,536	18,528	
			153,542	148,493	5,049	
			91,428	71,835	19,593	
			127,968	120,869	7,099	
			37,192	22,732	14,460	
			20,400	13,976	6,424	
			10,850	9,667	1,183	
			60,000	60,000		
			38,320	35,129	3,191	
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 709,764</u>	<u>\$ 634,237</u>	<u>\$ 75,527</u>	
14,000	22,742	8,742	(35,500)	80,015	115,515	
(14,000)	(14,000)		14,000	14,000		
			(29,000)	(29,000)		
<u>(\$ 14,000)</u>	<u>(\$ 14,000)</u>	<u>\$</u>	<u>(\$ 15,000)</u>	<u>(\$ 15,000)</u>	<u>\$</u>	
	8,742	8,742	(50,500)	65,015	115,515	
25,976	25,976		149,533	149,533		
			(16,063)	(16,063)		
<u>\$ 25,976</u>	<u>\$ 34,718</u>	<u>\$ 8,742</u>	<u>\$ 82,970</u>	<u>\$ 198,485</u>	<u>\$ 115,515</u>	

See notes to financial statements.

TOWN OF LINCOLN
Schedule of Revenues - Budget and Actual
General Fund
For The Year Ended December 31, 1983

	Budget	Actual (Unfavorable)	Variances Favorable
Taxes:			
Property Taxes	\$301,928	\$302,816	\$ 888
Resident Taxes	7,060	7,450	390
Other Taxes	130	31	(99)
Int. & Pen. on Taxes	12,000	27,936	15,936
	-----	-----	-----
Total Taxes	321,118	338,233	17,115
Licenses & Permits:			
Mot. Veh. Permit Fees	45,000	52,033	7,033
Dog Licenses	250	293	43
Other Lic. & Fees	7	32	25
	-----	-----	-----
Total Lic. & Fees	45,257	52,358	7,101
Intergovernmental Revenues:			
State Shared Rev.	132,279	132,279	
Highway Block Grant	10,944	10,944	
Railroad Tax	5	5	
Reimb. State & Fed.			
Forest Land	51,286	53,094	1,808
Road Toll Refund	200	717	517
Motor Veh. Fees	1,551	1,551	
State Aid-Water			
Pollution Project	36,846	36,846	
Facility Plan		600	600
	-----	-----	-----
Tot. Intergov't. Rev.	233,111	236,036	2,925

Charges For Service:

Income from Depts.	47,447	33,399	(14,048)
Burndy Waste Pit	201	201	
Trust Funds	130	128	(2)
Cemetery Lots		865	865
	<hr/>	<hr/>	<hr/>
Total Chgs. for Serv.	47,778	34,593	(13,185)
Fines & Forfeits			
Lincoln District Ct.	12,500	18,988	6,488
Misc. Rev. - Interest	500	11,302	10,802
Oper. Transfers In			
Rev. Sharing Fund	14,000	14,000	
	<hr/>	<hr/>	<hr/>
Total Revenues	\$674,264	\$705,510	\$ 31,246

TOWN OF LINCOLN
Schedule of Revenues - Budget and Actual
General Fund
For The Year Ended December 31, 1983

	Budget	Actual (Unfavorable)	Variances Favorable
General Government:			
Town Officers' Sal.	\$ 7,600	\$ 8,127	\$ (527)
Town Officers' Exp.	31,171	27,417	3,754
Elec. & Reg. Exp.	435	238	197
Cemeteries	3,860	3,498	362
Town Buildings	12,730	12,044	686
Legal Expenses	5,000	2,100	2,900
Adv. & Reg. Assoc.	1,370	1,370	
FICA & Retirement	19,699	18,152	1,547
Insurance	48,689	48,119	570
Overlay	20,280	16,065	4,215
Contingency Fund	3,000	857	2,143
Lincoln Dist. Court	16,230	13,549	2,681
	170,064	151,536	18,528
Public Safety:			
Police Department	102,358	99,090	3,268
Fire Department	8,407	5,432	2,975
Civil Defense	100		100
Communication Ctr.	41,387	42,741	(1,354)
Animal Control	1,290	1,230	60
	153,542	148,493	5,049
Highways and Streets:			
Town Maintenance	60,428	43,252	17,176
Street Lights	31,000	28,583	2,417
	91,428	71,835	19,593

Sanitation:

Incinerator	68,522	58,217	10,305
Water Department	19,098	15,232	3,866
Sewer Department	40,348	47,420	(7,072)
Total Sanitation	127,968	120,869	7,099

Health and Welfare:

General Assistance	8,500	4,116	4,384
Old Age Assistance	15,000	4,925	10,075
Health & Hospitals	13,692	13,691	1
Total Health & Wel.	37,192	22,732	14,460

Culture and Recreation:

Library	8,853	7,785	1,068
Parks & Recreation	10,547	5,166	5,381
Patriotic Purposes	1,000	1,025	(25)
Tot. Cult. & Rec.	20,400	13,976	6,424

Capital Outlay:

Recreation Area Rd.	5,000	5,994	(994)
Recreation Area			
Water & Sewer	4,950	2,900	2,050
Sewer Rehabilitation		773	(773)
Tow Rope	900		900
Total Cap. Outlay	10,850	9,667	1,183

Debt Service:

Principal of Debt	60,000	60,000	
Interest on Long-Term Debt	18,320	9,320	9,000
Interest on Short-Term Debt	20,000	25,809	(5,809)
Total Debt Service	98,320	95,129	3,191

Operating Transfer out			
Revaluation			
Capital Reserve	15,000	15,000	
	<hr/>	<hr/>	<hr/>
Total Expenditures and Transfers	\$724,764	\$649,237	\$ 75,527

TOWN OF LINCOLN
Combined Statement of Revenues, Expenses and
Changes in Fund Balances
All Non-Expendable Trust Funds
For The Year Ended December 31, 1983

Operating Revenues:

Interest	\$	130
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Operating Expense:

Cemetery Care		128
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Net Income		2
Fund Balances, January 1		2,417
		2,419
Fund Balances, December 31	\$	2,419

TOWN OF LINCOLN
Combined Statement of Changes in Financial Position
Cash Approach - All Non-Expendable Trust Funds
For The Year Ended December 31, 1983

Sources of Cash:

Net Income	\$	2
Cash, January 1		2,417
		2,419
Cash, December 31	\$	2,419

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 1983

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1. Summary of Significant Accounting Policies:

The accounting policies of the Town of Lincoln, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis is used by fiduciary funds. Governmental funds utilize the modified accrual basis, whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (actual basis) except:

- a. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.
- c. Interest on debt is recorded as an expenditure when due.

General Fixed Assets

Fixed assets acquired or constructed for general government purposes are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed asset group of accounts.

Taxes Collected for Others

The Town collects taxes for the Lincoln-Woodstock Cooperative School District and Grafton County, which is required by law. These funds are accounted for as agency funds.

Interfund Transactions

During the course of normal operations, the Town has various transactions between funds, including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying financial statements reflect such transactions as transfers.

Total Columns on Combined Financial Statements

Total columns on the combined financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. The data is not comparable to a consolidation and interfund eliminations have not been made in the aggregation of the data.

Other General Accounting Policies

Retirement System - Only members of the police department are members of the New Hampshire retirement system. Under this plan, participants contribute annually a percentage of compensation which is fixed by law. The Town's contribution rate for normal cost of the plan is based upon an actuarial valuation of the state plan as of June 1, 1978 and has been set at 14.2% of annual compensation for police. The amount, if any, of the excess of vested benefits over pension fund assets for the Town of Lincoln is not available. The Town has no past service cost obligation. The total pension cost to the Town for the year was \$10,466.

Property Taxes

The Town's property taxes, due December 1st, were levied based on the assessed value as of the prior April 1st for all taxable real property.

Taxes due after December 1st accrue interest at 12% per annum. Current tax collections for the period ended December 31, 1983 were 57.3% of the tax levy.

Annually, the Town establishes an amount for abatements, discounts and refunds of property tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay.

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

Property is sold to the party who will accept a lien for the least un-

divided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

Property taxes levied for 1983 and prior are recorded as receivables, net of estimated uncollectables. The net 1983 receivables collected and expected to be collected in the future have been recognized as tax revenues, which is not in accordance with generally accepted accounting principles as required by NCGA Interpretation 3. Town officials have decided that compliance with NCGA Interpretation 3 would make these financial statements misleading by creating an understatement of undesignated fund balances at December 31, 1983, due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations or increase future interest costs to the Town. Under existing state laws, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 1985. Prior history indicates that a substantial portion of overdue taxes are paid before this date.

2. Purpose of Funds and Account Groups:

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows.

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds - used to account for specific restricted revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes or local law. The Federal Revenue Sharing Fund is accounted for as a special revenue fund.

Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of major capital. The Water System Expansion Fund is accounted for as a capital projects fund.

Debt Service Fund - used to account for assets restricted to service debt. The Debt Service Fund was established by Article I of the April 20, 1982 Special Town Meeting.

B. Fiduciary Funds

Trust and Agency Funds - used to account for assets held by the Town in a fiduciary capacity for various purposes and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes or local law.

C. General Long-Term Debt Account Group

This group is used to account for the outstanding balances of general obligation bonds or notes.

3. Budget:

The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary.

4. Continuing Appropriations:

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of general fund balance and are as follows:

Municipal Water System		
- Articles 35-1977 & 40-1976	\$	22,458
Restoration of Town Dump - Article 48-1978		9,413
Recreation Area Water & Sewer - Article 40-1983		2,050
Incinerator - Article 23-1983		2,289
		<hr/>
	\$	36,210

5. Long Term Debt.:

The following is a summary of debt transactions for the Town for the year ended December 31, 1983.

Debt Payable at January 1, 1983	\$245,000
Debt Issued	200,000
Debt Retired	(60,000)
	<hr/>
Debt Payable at December 31, 1983	\$385,000

Bonds payable at December 31, 1983 are comprised of the following individual issues. Under state law, all amounts were incurred as general obligation debt.

\$600,000 - 1967 Sewer Serial Bonds due in annual installments of \$30,000 through April 1, 1987; interest at 3.9%	\$120,000
\$200,000 - 1968 Sewer Serial Bonds due in annual installments of \$10,000 through April 1, 1988; interest at 4.4%	50,000
\$135,000 - 1970 Water Serial Bonds due in annual installments of \$5,000 through August 1, 1984; interest at 6.5%	5,000
\$142,000 - 1970 Sewer State Guaranteed Serial Bonds due in annual installments of \$10,000 through August 1, 1984; interest at 6%	10,000
\$200,000 - 1983 Water Serial Notes due in annual installments of \$15,000 through July 15, 1993 and \$10,000 through July 15, 1998; interest at 5.7% to 9.7%	200,000
	<hr/>
	\$385,000

The annual requirements to amortize all debt outstanding as of December 31, 1983, including interest payments of \$144,788, are as follows:

Year Ending December 31	Total
1984	\$ 92,308
1985	74,627
1986	72,208
1987	69,713
1988	37,667
1989-1994	133,585
1995-1998	49,680
	<hr/>
	\$529,788

Annually, the State of New Hampshire reimburses the Town for a portion of its sewer related debt service. During 1983, contributions by the State totalled \$36,846.

The Town has debt authorized but unissued of \$70,000 at December 1983. All unissued debt is for sewer related purposes.

6. Non-Expendable Trust Funds:

The principal amounts of all non-expendable funds are restricted either by law or specific terms of individual bequests, in that only income earned thereon may be expended. Principal and income balances at December 31, 1983 are as follows:

	Principal	Income	Total
Cemetery Funds	\$ 2,275	\$ 144	\$ 2,419

7. Expendable Trust Funds:

Expendable trust funds at December 31, 1983 are as follows:

Capital Reserve Funds:

Town Equipment	\$ 6,824
Revaluation	31,291
	<hr/>
	\$ 38,115

8. Lincoln District Court Agency Fund - Subsequent Event:

As of January 1, 1984, operation of the Lincoln District Court Agency has been assumed by the State of New Hampshire.

Births Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1984

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
Jan. 2	Littleton N.H.	Brandi May	Edgar Lee Willey	Debra Jean Hanson
Mar. 10	Littleton, N.H.	Tyler Lee	Gary Leon Brown	Susan M. Robie
Mar. 31	Littleton, N.H.	Joseph Peter	Brian P. Beaudin	Donna A. Ciarleglio
April 15	Littleton, N.H.	Justin Todd	Michael C. Martin	Jori E. Kerzner
May 9	Lincoln, N.H.	Jacob Aurel	Leon P. Noel	Patricia M. Cannon
June 29	Littleton, N.H.	Matthew Louis	Paul J. Beaudin II	Wendy M. Barry
July 13	Littleton, N.H.	Ashley Marie	Kent Roberts	Mary-Beth Randall
Oct. 18	Littleton, N.H.	Christine Eleanor	Bernard A. Dowland	Lea D. Donahue
Dec. 31	No. Conway, N.H.	Christopher John	Dennis J. Riley	Loretta J. Murray

Marriages Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1984

Date of Marriage	Res. of Each at Time of Marriage	Name and Surname of Groom and Bride	Place of Marriage
January 1	Lincoln	Jeffrey S. Whitaker Jenny A. O'Connell	New Hampshire New Hampshire
February 10	Lincoln	Damon H. Boone Linda P. Simpson	New Hampshire New Hampshire
April 21	Campton	Gary R. Cull Stephanie R. Bearce	New Hampshire New Hampshire
April 28	Lincoln	John A. Bartlett Nancy L. Hebert	New Hampshire New Hampshire
June 16	Lincoln	Thomas F. Zinck Lisa L. Goodwin	Massachusetts Massachusetts
June 24	Thornton	Ralph J. Lee III Allison M. Peck	New Hampshire New Hampshire
June 26	Lincoln	Thomas Pappalardo Mariann Manyi	Massachusetts Massachusetts
July 19	Lincoln	Robert T. Dimarino Jr. Kathleen M. Fishbaugh	Massachusetts Massachusetts

Marriages Cont'd.

August 2	Lincoln	Jeffrey M. Durrell Shelley L. Bowes	New Hampshire New Hampshire
September 6	Lincoln	Paul Lombardi Leslie G. Peters	Massachusetts Massachusetts
October 12	Lincoln	Thomas M. Staruch Jean M. Ewing	Massachusetts Massachusetts
October 20	No. Woodstock	James D. Nickles Barbie L. Cushing	New Hampshire New Hampshire
November 18	Lincoln	David E. Winston Melanie K. Hedlund	New Hampshire New Hampshire

Deaths Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1984

Date of Death	Place of Death	Name and Surname of the Deceased	Name of Father	Maiden Name of Mother
Jan. 12	Franconia	Laura E. McBey	Murdock McDonald	Emma Silica
Jan. 16	Lincoln	Charles A. LaPointe	Samuel LaPointe	Sophie Sirois
Feb. 22	Campton	Florence C. Scully	Edward Burgoyne	Agnes Burgoyne
Feb. 19	Littleton	Rita A. O'Rourke	Oscar Latulippe	Blanche Latulippe
Mar. 12	Lincoln	Richard A. Traub	Albert Traub	Helen Fischer
Mar. 27	Franconia	Delima C. Goodbout	Melvin Nowe	Pansy Laflamme
April 21	Lincoln	Blanche Savoy	Louis Taherrien	Mary Ouelette
April 28	Lincoln	Wilfred J. Gosselin	Wilfred B. Gosselin	Bernice Wilcox
May 7	Franconia	Alfreda Harrington	Edward Harrington	Dora Bienvenue
May 14	Littleton	Aline A. Ayotte	Irving Benton	Sarah Doherty
May 24	Lincoln	Norman E. Guay	Hubert Guay	Mary Morin
June 19	Littleton	Gertrude M. Lane	Rudolph J. Gagnon	Hattie LaRue
Sept. 9	Haverhill	Vera M. Chase	Eugene Ladeau	Ruth Parker
Sept. 9	Littleton	J. Raymond W. Lavigne	Ovide Lavigne	Annie Burpee
Sept. 10	Littleton	Roberta M. Millette	Robert Wheeler	N. Aones O'Loughlin
Sept. 30	Lincoln	Leo J. Flynn Jr.	Leo J. Flynn	Catherine McGrane
Oct. 11	Littleton	Margaret E. McWeeney	Thomas McWeeney	Mary Jane Gilbert
Oct. 27	Littleton	Pauline B. Carr	Charles Labrecque	

Deaths Cont'd.

Nov. 10	Franconia	Alice I. Aldridge	Murdock McDonald	Hattie Currier
Nov. 14	Littleton	Thais L. Foster		
Nov. 18	Plymouth	May E. Tardif	James Walsh	Jessie Smith
Nov. 20	Haverhill	Mark C. Trudell	Charles Trudell	Julia McDonald
Dec. 16	Littleton	George H. Brooks	George A. Brooks	Bertha L. Rannacher

