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1991

*Town of*

# Lincoln

## New Hampshire

**ANNUAL REPORT - 1991**



For the Fiscal Year Ending  
December 31, 1991



# **ANNUAL REPORT**

**OF THE**

# **OFFICERS**

**FOR THE**

**TOWN OF**

**LINCOLN, NH.**

**YEAR ENDING**

**December 31, 1991**

**RMC Graphics**

**Conway, N.H.**

## DEDICATION

We are dedicating this 1991 Annual Report to the community spirit exhibited by Leslie B. Sargent.

In attempting to compile a list of Les Sargent's community affiliations, the only certainty is that we'll overlook some.

Les served on the Municipal Budget Committee continuously from 1960 to the present - acting as Chairman most of the time. He watched the budget of the Town grow from a mere few thousand dollars annually to a few million. Since that time, he was involved in all of the major projects undertaken by the Town, including the Water Treatment Plant.

Les was a strong advocate of local planning and although he did not serve on the Planning Board, he did participate in early planning efforts including the reactivation of the Board.

But Les did not limit his extracurricular activities to Town issues.

Les also served on the Lincoln and Lin-Wood School Boards both as member and as Chairman. He was also actively involved in the construction of the new High School in 1962. He also served on committees which considered an addition on the existing school and a new elementary school.

Les was Sunday School Superintendant and Finance Chairman of the Lincoln Union Church for several years. He was also a member of the Campton Grange and the Society of National Foresters.

Les was very much involved in the formation of the Upper Pemigewasset Historical Society. For the past three years, he served as President.

Les also served on several County and State Commissions and Study Committees.

When not attending meetings, Les might be found in his workshop manufacturing the New Hampshire or Blodgett caliper log rule. Les hand-crafted or repaired over 800 of these calipers since 1950 and was the last person known to be actively manufacturing them. In addition, he manufactured many other custom log and pulp rules which are used throughout the United States and Canada.

For more than twenty-five years, Les sold Christmas trees during the holiday season. About ten years ago, he expanded this operation to include excellent quality wreaths which were also sold throughout the area.

Les could not have been so much in demand to steer and assist all these committees if he had not been such an organized individual with the support of his family. To keep ahead of all his commitments, Les constantly made and referred to the lists he kept in his breast pocket. The only problem was that the lists weren't dated. Occasionally, some confusion would arise when he tried to work from a list he'd been carrying around for a year or two.

Les could be thought of as always being the frugal Yankee. If he was out searching for bargains at discount outlets or in his workshop hand-crafting or rebuilding something, we're certain that the best product was produced at the least cost.

His quick wit, devotion to community service and willingness to share his Yankee wisdom has made Leslie B. Sargent simply unforgettable.



Les is shown here receiving the ceremonial chrome-plated shovel from Chairman of the Board of Selectmen, Lance Burak, for the Upper Pemigewasset Historical Society at the groundbreaking ceremony for the Water Treatment Plant in November 1991.



*Flume Gorge with boulder still in place, 1880's.*

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*4th of July Celebration, Circa 1920. Early "Beehive" Apartments. Approximate location present Memorial Park on Main Street.*



MINUTES OF TOWN MEETING  
LINCOLN, NEW HAMPSHIRE  
MARCH 12, 1991

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The meeting was called to order at 10:00 a.m. by Jay Bartlett, Moderator. A motion was made by Sandy Dovholuk, seconded by Bob Henderson, to open the polls. Vote in the affirmative-unanimous.

Motion was made by Sandy Dovholuk to dispense with the reading of the remaining Articles of the warrant until the business meeting began, seconded by Bob Henderson. Vote in the affirmative-unanimous.

The moderator called the business to order at 7:30 p.m. He then made rules of the meeting to be followed. 1. Any amendments made during the night must be in writing. 2. Anyone wishing to speak should use the microphone in the middle of the aisle.

ARTICLE #1: To choose all necessary Town officers for the year ensuing:

Selectman for Three Years:	
Wilfred T. Bishop	114 votes
Duncan Riley	240 votes
Deanna Calistro	1 vote
Selectman for One Year:	
Deanna L. Calistro	222 votes
David B. Robinson	130 votes
Town Clerk for One Year:	
Sandy Dovholuk	342 votes
Treasurer for One Year:	
Virginia M. Ohlson	300 votes
Pam Dyer	1 vote
Earl Rannacher	2 votes
Moderator for One Year:	
Jay Bartlett	24 votes
Jim Bujeaud	5 votes
Fred Branscombe	6 votes
Jane Bartlett	1 vote
Paul Beaudin	1 vote
Ray Mulleavey	1 vote
Roger Stewart	2 votes
Bruce Engler	1 vote
Barbara Hooker	2 votes
Sandy Dovholuk	1 vote
Richard Hebert	1 vote
Wilfred Bishop	1 vote

Budget Committee for Three Years:

Joan Hughes	305 votes
Earl Rannacher	310 votes
O.J. Robinson	274 votes
Leslie B. Sargent	303 votes
Roland Bourassa	2 votes
Joanne Philbrook	1 vote
Ugo Mazzei	1 vote

Budget Committee for Two Years:

Paul J. Beaudin II	272 votes
Roland Bourassa	2 votes
Dan Bourassa	1 vote
Rick Kelley	1 vote
Virginia Ohlson	1 vote
Jim Bujeaud	1 vote
Ed O'Brien	1 vote

Budget Committee for One Year:

Roger Stewart	306 votes
Jay Bartlett	1 vote
Roger Harrington	1 vote

Trustee of Trust Funds for Three Years:

Earl Rannacher	321 votes
Sue Robinson	1 vote

Trustee of Trust Funds for Two Years:

Leslie Sargent	2 votes
Earl Rannacher	2 votes
Joyce Weldon	1 vote
Roger Stewart	1 vote
Irene Sargent	1 vote
Bill Hallager	1 vote
Dave Robinson	1 vote
John Patterson	1 vote
Mike Peltier	1 vote
O.J. Robinson	1 vote
Jane Duguay	1 vote
James Perkins	1 vote

Trustee of Trust Funds for One Year:

Donna Thompson	1 vote
Earl Rannacher	1 vote
Irene Sargent	1 vote
Fred Branscombe	1 vote
Celeste Reardon	1 vote
Ugo Mazzei	1 vote
Wilfred Bishop	1 vote
Kathleen Philbrook	1 vote

Library Trustee for Three Years:

Barb Rennie	22 votes
Thelma Branscombe	2 votes
Donna Thompson	1 vote
Carol Govoni	3 votes
Amy Philbrook	1 vote
Barb Hooker	1 vote

Supervisor of the Checklist for Five Years:

Bob Henderson	5 votes
Wally Rennie	1 vote
Jane Duguay	4 votes
Mary Donahue	1 vote
Joan Hughes	1 vote
Doris Tetley	2 votes
Roger Stewart	1 vote
Lib O'Brien	1 vote
Marge Fulton	1 vote
Duncan Riley	1 vote
Carol Parent	1 vote
Fred Branscombe	1 vote
Helena O'Rourke	1 vote
Earl Rannacher	1 vote
Paula Houde	1 vote
Cheryl Bourassa	1 vote

Supervisor of the Checklist for Three Years:

Doris Tetley	4 votes
Mary Donahue	4 votes
Jane Duguay	3 votes
Bob Henderson	2 votes
Fred Oleson	1 vote
Marge Fulton	1 vote
Fred Branscombe	1 vote
Deanna Calistro	1 vote
Joe Beaulieu	1 vote
Dave Robinson	1 vote
Thelma Branscombe	1 vote
Cheryl Bourassa	1 vote

ARTICLE # 2: Are you in favor of adopting the amendments to the Lincoln Land Use Plan Ordinance as proposed by the Planning Board?  
Yes-190 No-102. Vote in the affirmative.

ARTICLE #3: Are you in favor of adopting the amendments to the Lincoln Sign Ordinance as proposed by the Planning Board?  
Yes-200 No-91. Vote in the affirmative.

ARTICLE #4: Shall we adopt the provisions of RSA 72:37 for the exemption for the blind from property tax? This statute provides that every inhabitant who is legally blind shall be exempt from the property tax on a residence to the value of \$15,000?  
Yes-268 No-62 Vote in the affirmative.

ARTICLE #5: Shall we adopt the provisions of RSA 72:29-a II to increase the surviving spouse exemption for surviving spouses of veterans who died while on active duty in certain conflicts from \$700 to \$1,400?  
Yes-281 No-47. Vote in the affirmative.

ARTICLE #6: To see if the Town will vote to raise and appropriate the sum of \$3,400,000 for the purpose of construction of a Water Treatment Plant and related appurtenances, including an intake structure, upgrading of the Cold Springs Well Field, and water conservation measures. Three Million, Four Hundred Thousand Dollars (\$3,400,000) of such sum to be raised through the issuance of bonds and notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the Selectmen to invest said monies and; to authorize the Selectmen to apply for, obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. (Written vote required). Roger Landry made a motion to defer voting on Article #6 until all results from Articles number 1-5 were counted. Seconded by Roger Thompson. Vote in the affirmative.

Moderator asked the audience to allow engineers from Weston and Sampson to speak as well as Dan Crean the Town Attorney. Vote in the affirmative.

After Article #9 Wally Rennie made a motion to take up balloting on Article #6, seconded by O.J. Robinson. Vote in the affirmative. Polls were declared open at 8:58 p.m. and closed at 9:58 p.m. Yes-165; No-25; 2/3 majority carried. Vote in the affirmative.

ARTICLE #7: To see how much money the Town will vote to raise and appropriate for General Government. Duncan Riley moved that the sum of \$338,096 be raised and appropriated for General Government, seconded by Cliff Dauphine.

Paul Beaudin II made a motion to amend this Article to read: To see if the Town will vote to amend Article #7 to not include \$7,000 for Town Officers Expenses, resulting in total appropriations of \$70,773 for Town Officers Expenses and Total appropriations for General Government of \$331,096, seconded by Bill Conn. Vote on amendment- Yes-87, No-67. Standing count taken. Vote on amendment in the affirmative. Vote on Article as amended in the affirmative-unanimous.

ARTICLE #8: To see how much money the Town will vote to raise and appropriate to be placed in the Town Building Capital Reserve Fund.

Duncan Riley moved that \$50,000 be raised and appropriated and be placed in the Town Building Capital Reserve Fund, seconded by O.J. Robinson. Vote in the affirmative-unanimous

ARTICLE #9: To see how much money the Town will vote to raise and appropriate for Public Safety.

Duncan Riley moved that \$376,690 be raised and appropriated for Public Safety.

Lance Burak made a motion to amend this Article to read: To see if the Town will vote to amend Article #9 to include \$24,415 for the operation of the Communication Center, seconded by Richard Brown. Vote on amendment in the affirmative. Vote on Article as amended to be a total of \$401,105 for Public Safety in the affirmative-unanimous.

ARTICLE #10: To see how much money the Town will vote to raise and appropriate for the purchase of a Police Cruiser.

Earl Rannacher moved that \$18,000 be raised and appropriated for a Police Cruiser, seconded by Duncan Riley. Vote in the affirmative-unanimous.

ARTICLE #11: To see how much money the Town will vote to raise and appropriate for Renovations in the Police Station.

Duncan Riley moved that \$15,000 be raised and appropriated for renovations in the Police Station, seconded by Cliff Dauphine. Vote in the affirmative-some opposition.

ARTICLE #12: To see how much money the Town will vote to raise and appropriate to be placed in the Fire Department Truck Capital Reserve Fund.

Duncan Riley moved that \$50,000 be raised and appropriated to be placed in the Fire Department Truck Capital Reserve Fund, seconded by Dean Stevens. Vote in the affirmative-some opposition.

ARTICLE #13: To see if the Town will vote to authorize the Selectmen to have the Town join the Twin State Mutual Aid Fire Association, a New Hampshire Municipal Corporation, upon such terms and conditions as they deem appropriate.

Duncan Riley moved that the Town join Twin State Mutual Aid Fire Association, a New Hampshire Municipal Corporation, upon such terms and conditions as they deem appropriate, seconded by Craig Ohlson. After discussion, vote in the affirmative-unanimous.

ARTICLE #14: To see how much money the Town will vote to raise and appropriate for Highways, Streets and Bridges.

Duncan Riley moved that \$187,429 be raised and appropriated for Highways, Streets and Bridges, seconded by Roland Bourassa. Vote in the affirmative-unanimous.

ARTICLE #15: To see how much money the Town will vote to raise and appropriate for the Highway Block Grant.

Duncan Riley moved that \$16,780 be raised and appropriated for the Highway Block Grant, seconded by Cliff Dauphine. Vote in the affirmative-unanimous.

ARTICLE #16: To see how much money the Town will vote to raise and appropriate to the Public Works Vehicles Capital Reserve Fund.

Duncan Riley moved that \$25,000 be raised and appropriated for the Public Works Vehicles Capital Reserve Fund, seconded by Earl Rannacher. Vote in the affirmative-some opposition.

ARTICLE #17: To see if the Town will vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) for the purchase of a One-Ton Dump Truck, with equipment, and authorize withdrawal of twenty-five thousand dollars (\$25,000) from the Public Works Vehicles Capital Reserve Fund created for that purpose. So moved by Duncan, seconded by O.J. Robinson.

Roger Stewart made a motion to amend this Article to read: To see if the Town will vote to appropriate the sum of twenty-five thousand dollars (\$25,000) for the purchase of a One-Ton Dump Truck, with equipment, and authorize withdrawal of twenty-five thousand dollars (\$25,000) from the Public Works Vehicles Capital Reserve Fund created for that purpose, seconded by Ed O'Brien. Vote on amendment in the affirmative. Vote on Article as amended in the affirmative-unanimous.

ARTICLE #18: To see how much money the Town will vote to raise and appropriate for Paving and Sidewalks.

Duncan Riley moved that 50,000 be raised and appropriated for Paving and sidewalks, seconded by Roger Thompson. Standing count taken- Yes-44 No-50 Article was defeated.

ARTICLE #19: To see how much money the Town will vote to raise and appropriate for the purchase of a Sidewalk Tractor.

Duncan Riley moved that 40,000 be raised and appropriated for the purchase of a Sidewalk Tractor, seconded by Lance Burak. Vote in the affirmative-some opposition.

ARTICLE #20: To see how much money the Town will vote to raise and appropriate to Replace Two Flows.

Duncan Riley moved that 8,000 be raised and appropriated to Replace Two Plows, Seconded by Dave Robinson, Vote in the affirmative,

ARTICLE #21: To see how much money the Town will vote to raise and appropriate for Sanitation (Solid Waste).

Duncan Riley moved that 212,208 be raised and appropriated for Sanitation (Solid Waste), seconded by Phil Gravink. Vote in the affirmative-unanimous.

ARTICLE #22: To see how much money the Town will vote to raise and appropriate for Health including Animal Control.

Duncan Riley moved that 49,797 be raised and appropriated for Health including Animal Control, seconded by Earl Rannacher. Vote in the affirmative.

ARTICLE #23: To see how much money the Town will vote to raise and appropriate for Welfare.

Duncan Riley moved that \$50,000 be raised and appropriated for Welfare, seconded by Celeste Reardon. Vote in the affirmative-unanimous.

ARTICLE #24: To see how much money the Town will vote to raise and appropriate for Culture and Recreation.

Duncan Riley moved that \$78,727 be raised and appropriated for Culture and Recreation, seconded by O.J. Robinson. Vote in the affirmative-unanimous.

ARTICLE #25: To see how much money the Town will vote to raise and appropriate to the Recreation Area Building Fund.

Duncan Riley moved that \$15,000 be raised and appropriated to the Recreation Area Building Fund, seconded by Roger Thompson. Vote in the affirmative-unanimous.

ARTICLE #26: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Library Building Addition.

Duncan Riley moved that we establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Library Building Addition, seconded by Roger Stewart. Vote in the affirmative-unanimous.

ARTICLE # 27: To see how much money the Town will vote to raise and appropriate to the Library Building Addition Capital Reserve Fund.

Duncan Riley moved that \$15,000 be raised and appropriated to the Library Building Addition Capital Reserve Fund, seconded by Roger Stewart. Vote in the affirmative-unanimous.

ARTICLE #28: 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 including Long and Short Term Interest and Fiscal Charges on Debt

Duncan Riley moved that \$483,377 be raised and appropriated for the payment of all Debt Retirement Schedules due during the ensuing year including Long and Short Term interest and Fiscal Charges on Debt, seconded by Earl Rannacher . Vote in the affirmative.

ARTICLE #29: To see how much money the Town will vote to raise and appropriate for the Water and Sewer Departments.

Duncan Riley moved that \$161,820 be raised and appropriated for the Water and Sewer Departments, seconded by Roger Thompson. Vote in the affirmative-unanimous.

ARTICLE #30: To see how much money the Town will vote to raise and appropriate to the Water System Improvements Capital Reserve Fund.

Duncan Riley moved that \$100,000 be raised and appropriated to the Water System Improvements Capital Reserve Fund, seconded by Roger Thompson. Vote in the affirmative-some opposition.

ARTICLE #31: To see how much money the Town will vote to raise and appropriate for FICA, Retirement, Unemployment and Pension Contributions, Medicare and all forms of Insurance.

Duncan Riley moved that \$266,375 be raised and appropriated for FICA, Retirement, Unemployment and Pension Contributions, Medicare and all forms of Insurance, seconded by Phil Gravink. Vote in the affirmative-unanimous.

ARTICLE #32: To see how much money the Town will vote to raise and appropriate to the Revaluation Capital Reserve Fund.

Duncan Riley moved that \$35,000 be raised and appropriated for the Revaluation Capital Reserve Fund, seconded by Celeste Reardon. Vote in the affirmative-unanimous.

ARTICLE #33: To see if the Town will vote to authorize the Town Manager, with the approval of the Selectmen, to sell surplus personal property having a value of less than \$1,000.

Duncan Riley moved that the Town vote to authorize the Town manager, with the approval of the Selectmen, to sell surplus personal property having a value of less than \$1,000, seconded by O.J. Robinson. Vote in the affirmative-unanimous.

ARTICLE #34: To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's Deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80.

Duncan Riley made a motion to accept ARTICLE #34 as written, seconded by Roland Bourassa.

Roger Stewart made a motion to amend ARTICLE #34 to read as follows: To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's Deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, seconded by Les Sargent. Vote on Article as amended in the affirmative-unanimous.

ARTICLE #35: Duncan Riley made a motion to see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the year, in accordance with RSA 31:95-b, seconded by Ted Sutton. Vote in the affirmative -unanimous.

ARTICLE #36: Duncan Riley made a motion to see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes, seconded by Celeste Reardon. Vote in the affirmative-unanimous.

ARTICLE #37: Duncan Riley made a motion to see if the Town will vote to appropriate and authorize the Selectmen to expend as offsets to other appropriations voted in this warrant any moneys received by the Town, and any earnings thereon, from the State or Federal Government, seconded by Earl Rannacher. Vote in the affirmative-unanimous.

ARTICLE #38: Duncan Riley made a motion 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, seconded by O.J. Robinson. Vote in the affirmative-unanimous.

ARTICLE #39: Duncan Riley made a motion to raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same, seconded by Celeste Reardon. Vote in the affirmative-unanimous.

ARTICLE #40: No action taken.

Respectfully submitted  
*Sandy Portholuk*  
Sandy Portholuk  
Town Clerk



*Main Street, present day Lin-Wood Real Estate in center of picture.*



TOWN OF LINCOLN, NEW HAMPSHIRE

Town Officers - 1991

Selectmen

Deanna Calistro  
(Term Expires 3/92)

Lance Burak  
(Term Expires 3/93)

Duncan Riley  
(Term Expires 3/94)

Town Manager

Richard B. Brown

Moderator

Jay Bartlett

Treasurer

Virginia Ohlson

Town Planner & Compliance Officer

Marc Resnick

Executive Secretary

Kalene H. Roberts

Town Clerk & Tax Collector

Sandy Dovholuk

Police Chief

R. Craig Ohlson

Fire Chief

Joseph McInnis, Sr.

Librarian

Carol Govoni

Supervisors of the Checklist

Jane Duguay

Robert Henderson

Cheryl Bourassa

Budget Committee

Term Expires 1992:

Joseph Conn  
Patrick Romprey  
Jeffrey Woodward  
Roger Stewart

Term Expires 1993:

David Thompson  
Edward Clark  
Celeste Reardon  
Paul J. Beaudin II

Term Expires 1994:

Leslie Sargent  
Joan Hughes  
Earl Rannacher  
O.J. Robinson

Library Trustees

Celeste Reardon  
(Term Expires 1992)

Donna Thompson  
(Term Expires 1993)

Barbara Rennie  
(Term Expires 1994)

Trustees of Trust Funds

Earl Rannacher  
(Term Expires 1994)

Town of Lincoln

1991 Summary of Inventory

\*\*\*\*\*

Value of Land Only:

Current Use	\$	12,959
Residential		145,035,450
Commercial/Industrial		22,861,500

\*\*\*\*\*  
Total Value of Taxable Land \$167,909,909  
\*\*\*\*\*

Value of Buildings Only:

Residential	\$249,019,650
Manufactured Housing	295,350
Commercial/Industrial	22,050,050

\*\*\*\*\*  
Total Value of Taxable Buildings \$271,365,050  
\*\*\*\*\*  
Total Value of Public Utilities \$ 2,986,600  
\*\*\*\*\*  
Total Valuation Before Exemptions \$442,261,559  
\*\*\*\*\*

LESS: Value of Elderly Exemptions - 1,747,400  
LESS: Value of Blind Exemptions - 30,000

\*\*\*\*\*  
LESS: Total Value of Exemptions - \$ 1,777,400  
\*\*\*\*\*

Total Valuation on which Tax Rate is Computed \$440,484,159

\*\*\*\*\*

Veteran's and Veteran's Widow's

Exemptions - 1991

ALDRIDGE, Victor	100.00
ALEXANDER, Bruce	100.00
AVERY, Sherwood B.	100.00
AYLWARD, David J.	100.00
BARTLETT, Dana	100.00
BARTLETT, Scott W.	100.00
BEAUDIN, Paul J. Sr.	100.00
BECKWITH, Jennie C.	100.00
BIEDERMAN, R. J.	100.00
BISHOP, Wilfred T.	100.00
BOSSIE, Gilman	100.00
BOURASSA, Roland	100.00
BOYLE, James R.	100.00
BRANSCOMBE, Frederick	100.00
BUJEAUD, James I.S.	100.00
BURBANK, Ruth	100.00
BURROWS, Ronald W.	100.00
BURT, Earl	100.00
BUSSEY, Stella	100.00
CARON, Wilfred J.	100.00
CARR, Norman	100.00
CARTER, Roy	100.00
CIARLEGLIO, Esther	100.00
CLOUTIER, Joseph T.	100.00
CONN, Evelyn	100.00
CONN, James M.	100.00
CONN, William	100.00
CONWAY, John	100.00
CORUM, Robert	100.00
DEAN, Mary	100.00
DOVHOLUK, Balch	100.00
DOVHOLUK, Thomas	100.00
DURRELL, Clayton	100.00
EDSON, Raymond	100.00
EVANS, William H.	100.00
FLAGG, Joseph	100.00
FOX, Bernadette	100.00
GAGNE, Robert	100.00
GIONET, Edmond	100.00
GOODBOUT, Lottie	100.00
GOODBOUT, Richard	100.00
GOODIN, Mary E.	100.00
GREENWOOD, Goldie	100.00
HARRINGTON, Arthur	100.00
HARRINGTON, Roger	100.00
HAYNES, Nathan	100.00
HENDERSON, Robert	100.00
HOGAN, William	100.00
HOUDE, Normand	100.00
HUGHES, Joan	100.00
HUOT, Francis E.	100.00
IAROCCHI, Michael	100.00
JALBERT, Eugene O.	100.00
JEFFRIES, Eleanor	100.00

KOSCH, Francis	100.00
LABRIE, Joseph R. Jr.	100.00
LEGASSE, Rene	100.00
LANDRY, Laurent	100.00
LANE, George A.	100.00
LARUE, Mary	100.00
LEDGER, Wilfred	100.00
LEONARD, John	100.00
LIBBY, Roger	100.00
MARTELL, Edwin	100.00
MCINNIS, Joseph Sr.	100.00
MCTEAGUE, Kevin L.	100.00
MITTEN, Esther A.	100.00
MORIN, Claude	100.00
MORTIMER, William B.	100.00
MORTZ, Bernard	100.00
MURPHY, Floyd	100.00
NOSEWORTHY, Robert	100.00
O'BRIEN, Elizabeth	1,400.00
O'BRIEN, Juliet	100.00
O'ROURKE, Raymond J.	100.00
O'ROURKE, Richard	100.00
PATTERSON, John	100.00
PHILBROOK, Charles F.	100.00
PRESTON, Charles	100.00
RANNACHER, Earl	100.00
RANNACHER, Harold	100.00
REARDON, Patrick M.	100.00
REGAN, Robert P.	100.00
RENNIE, Wallace	100.00
ROBIE, Charles	100.00
ROBINSON, Lois A.	100.00
ROMPREY, Patrick	100.00
SARGENT, Leslie B.	100.00
SCHLAEFER, Herman	100.00
SPANOS, Pauline	100.00
STEADMAN, Florence	100.00
STEWART, Roger	100.00
STRICKLAND, George E.	100.00
STRICKLAND, Henry E.	100.00
TARDIF, Roland	100.00
TESTA, Richard	100.00
TETLEY, Paul	100.00
THERIAULT, Robert	100.00
THIBEAULT, Louise	100.00
THOMPSON, David	100.00
THOMPSON, Roger	100.00
TORREY, Hattie L.	100.00
VAUGHN, E. John	100.00
WALSH, James	100.00
WATSON, Louise	100.00
WELDON, Joyce C.	100.00
WELLS, Leah	100.00
WHITMAN, Dale	100.00
WIGGETT, Earl	100.00
WILLEY, William	100.00
WOODWARD, Laurence	100.00

**1983 WATER (LWC) PROJECT  
NEW HAMPSHIRE MUNICIPAL BOND BANK 1983 Series A**

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-92	0.00	3,513.97	3,513.97
15-Jul-92	15,000.00	3,745.00	18,745.00
15-Jan-93	0.00	2,893.23	2,893.23
15-Jul-93	15,000.00	3,077.50	18,077.50
15-Jan-94	0.00	2,190.85	2,190.85
15-Jul-94	10,000.00	2,395.00	12,395.00
15-Jan-95	0.00	1,712.88	1,712.88
15-Jul-95	10,000.00	1,930.00	11,930.00
15-Jan-96	0.00	1,274.02	1,274.02
15-Jul-96	10,000.00	1,455.00	11,455.00
15-Jan-97	0.00	753.49	753.49
15-Jul-97	10,000.00	970.00	10,970.00
15-Jan-98	0.00	308.14	308.14
15-Jul-98	10,000.00	485.00	10,485.00
<b>TOTAL</b>	<b>\$ 80,000.00</b>	<b>\$26,704.08</b>	<b>\$106,704.08</b>

NIC = 8.894358%

**1985 WATER (COLD SPRING) PROJECT**

**NEW HAMPSHIRE MUNICIPAL BOND BANK 1985 Series C**

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Feb-92	15,000.00	6,037.50	21,037.50
15-Aug-92	0.00	5,269.70	5,269.70
15-Feb-93	15,000.00	5,370.00	20,370.00
15-Aug-93	0.00	4,624.95	4,624.95
15-Feb-94	15,000.00	4,702.50	19,702.50
15-Aug-94	0.00	3,933.53	3,933.53
15-Feb-95	15,000.00	4,035.00	19,035.00
15-Aug-95	0.00	3,272.55	3,272.55
15-Feb-96	15,000.00	3,367.50	18,367.50
15-Aug-96	0.00	2,626.36	2,626.36
15-Feb-97	15,000.00	2,700.00	17,700.00
15-Aug-97	0.00	1,961.08	1,961.08
15-Feb-98	15,000.00	2,025.00	17,025.00
15-Aug-98	0.00	1,261.38	1,261.38
15-Feb-99	15,000.00	1,350.00	16,350.00
15-Aug-99	0.00	609.16	609.16
15-Feb-00	15,000.00	675.00	15,675.00
<b>TOTAL</b>	<b>\$135,000.00</b>	<b>\$53,821.21</b>	<b>\$188,821.21</b>

NIC = 8.700%

1988 VARIOUS (WATER TANK, MAPLE ST. & POLLARD RD.)

NEW HAMPSHIRE MUNICIPAL BOND BANK 1988 Series C

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-92	75,000.00	51,225.00	126,225.00
15-Jul-92	0.00	48,412.50	48,412.50
15-Jan-93	75,000.00	48,412.50	123,412.50
15-Jul-93	0.00	45,600.00	45,600.00
15-Jan-94	75,000.00	45,600.00	120,600.00
15-Jul-94	0.00	42,787.50	42,787.50
15-Jan-95	75,000.00	42,787.50	117,787.50
15-Jul-95	0.00	39,975.00	39,975.00
15-Jan-96	75,000.00	39,975.00	114,975.00
15-Jul-96	0.00	37,162.50	36,162.50
15-Jan-97	75,000.00	37,162.50	112,162.50
15-Jul-97	0.00	34,350.00	34,350.00
15-Jan-98	75,000.00	34,350.00	109,350.00
15-Jul-98	0.00	31,537.50	31,537.50
15-Jan-99	75,000.00	31,537.50	106,537.50
15-Jul-99	0.00	28,725.00	28,725.00
15-Jan-00	75,000.00	28,725.00	103,725.00
15-Jul-00	0.00	25,905.00	25,905.00
15-Jan-01	75,000.00	25,905.00	100,905.00
15-Jul-01	0.00	23,085.00	23,085.00
15-Jan-02	75,000.00	23,085.00	98,095.00
15-Jul-02	0.00	20,265.00	20,265.00
15-Jan-03	75,000.00	20,265.00	95,265.00
15-Jul-03	0.00	17,407.50	17,407.50
15-Jan-04	75,000.00	17,407.50	92,407.50
15-Jul-04	0.00	14,550.00	14,550.00
15-Jan-05	75,000.00	14,550.00	89,550.00
15-Jul-05	0.00	11,655.00	11,655.00
15-Jan-06	75,000.00	11,655.00	86,655.00
15-Jul-06	0.00	8,760.00	8,760.00
15-Jan-07	75,000.00	8,760.00	83,760.00
15-Jul-07	0.00	5,865.00	5,865.00
15-Jan-08	75,000.00	5,865.00	80,865.00
15-Jul-08	0.00	2,932.50	2,932.50
15-Jan-09	75,000.00	2,932.50	77,932.50

TOTAL            \$1,350,000.00            \$ 929,175.00            \$2,279,175.00

NIC = 7.6319%

**1987 VARIOUS (FIRE STATION, FIRE TRUCK & LIFT STATION)  
NEW HAMPSHIRE MUNICIPAL BOND BANK**

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-92	0.00	4,893.75	4,893.75
15-Jul-92	25,000.00	4,893.75	29,893.75
15-Jan-93	0.00	3,912.50	3,912.50
15-Jul-93	25,000.00	3,912.50	28,912.50
15-Jan-94	0.00	2,931.25	2,931.25
15-Jul-94	25,000.00	2,931.24	27,931.25
15-Jan-95	0.00	1,950.00	1,950.00
15-Jul-95	25,000.00	1,950.00	26,950.00
15-Jan-96	0.00	968.75	968.75
15-Jul-96	25,000.00	968.75	25,968.75
<b>TOTAL</b>	<b>\$125,000.00</b>	<b>\$29,312.50</b>	<b>\$154,312.50</b>

NIC = 7.205498%

**1987 SEWER TREATMENT PLANT UPGRADE  
NEW HAMPSHIRE MUNICIPAL BOND BANK**

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-92	0.00	15,940.00	15,940.00
15-Jul-92	40,000.00	15,940.00	55,940.00
15-Jan-93	0.00	14,680.00	14,680.00
15-Jul-93	40,000.00	14,680.00	54,680.00
15-Jan-94	0.00	13,360.00	13,360.00
15-Jul-94	40,000.00	13,360.00	53,360.00
15-Jan-95	0.00	12,000.00	12,000.00
15-Jul-95	40,000.00	12,000.00	52,000.00
15-Jan-96	0.00	10,610.00	10,610.00
15-Jul-96	40,000.00	10,610.00	50,610.00
15-Jan-97	0.00	9,200.00	9,200.00
15-Jul-97	40,000.00	9,200.00	49,200.00
15-Jan-98	0.00	7,750.00	7,750.00
15-Jul-98	40,000.00	7,750.00	47,750.00
15-Jan-99	0.00	6,270.00	6,270.00
15-Jul-99	40,000.00	6,270.00	46,270.00
15-Jan-00	0.00	4,760.00	4,760.00
15-Jul-00	40,000.00	4,760.00	44,760.00
15-Jan-01	0.00	3,210.00	3,210.00
15-Jul-01	40,000.00	3,210.00	43,210.00
15-Jan-02	0.00	1,620.00	1,620.00
15-Jul-02	40,000.00	1,620.00	41,620.00
<b>TOTAL</b>	<b>\$440,000.00</b>	<b>\$198,800.00</b>	<b>\$638,800.00</b>

NIC = 7.28311%



1987 INCINERATOR UNIT

NEW HAMPSHIRE MUNICIPAL BOND BANK 1987 Series B

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-92	20,000.00	7,876.25	27,876.25
15-Jul-92	0.00	7,216.25	7,216.25
15-Jan-93	20,000.00	7,216.25	27,216.25
15-Jul-93	0.00	6,536.25	6,536.25
15-Jan-94	20,000.00	6,536.25	26,536.25
15-Jul-94	0.00	5,836.25	5,836.25
15-Jan-95	20,000.00	5,836.25	25,836.25
15-Jul-95	0.00	5,126.25	5,126.25
15-Jan-96	20,000.00	5,126.25	25,126.25
15-Jul-96	0.00	4,406.25	4,406.25
15-Jan-97	20,000.00	4,406.25	24,406.25
15-Jul-97	0.00	3,676.25	3,676.25
15-Jan-98	20,000.00	3,676.25	23,676.25
15-Jul-98	0.00	2,936.25	2,936.25
15-Jan-99	15,000.00	2,936.25	17,936.25
15-Jul-99	0.00	2,370.00	2,370.00
15-Jan-00	15,000.00	2,370.00	17,370.00
15-Jul-00	0.00	1,792.50	1,792.50
15-Jan-01	15,000.00	1,792.50	16,792.50
15-Jul-01	0.00	1,207.50	1,207.50
15-Jan-02	15,000.00	1,207.50	16,207.50
15-Jul-02	0.00	607.50	607.50
15-Jan-03	15,000.00	607.50	15,607.50
<b>TOTAL</b>	<b>\$215,000.00</b>	<b>\$ 91,298.75</b>	<b>\$306,298.75</b>

NIC = 7.4137%

**1991 Tax Assessment**

\*\*\*\*\*

**Town Portion:**

Total Town Appropriations	\$6,034,714
Less: Total Revenues & Credits	- 4,511,857
Net Town Appropriation	\$1,522,857
Add: Overlay	244,365
War Credits	<u>14,000</u>
Subtotal	<u>\$ 258,365</u>

\$1,781,222

Less: Shared Revenue Returned to Town	- <u>50,591</u>
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\*\*\*\*\*

Approved Town Effort	\$1,730,631
Municipal Tax Rate	\$3.93 (40% of total rate)

\*\*\*\*\*

**School Portion:**

School Assessment-Lincoln	\$2,241,831
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Less: Shared Revenue Returned to Town	- <u>99,426</u>
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\*\*\*\*\*

Approved School Effort	\$2,142,405
School Tax Rate	\$4.86 (50% of total rate)

\*\*\*\*\*

**County Portion:**

County Assessment	\$ 431,261
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Less: Shared Revenue Returned to Town	- <u>9,576</u>
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\*\*\*\*\*

Approved County Effort	\$ 421,685
County Tax Rate	\$0.96 (10% of total rate)

\*\*\*\*\*

**Commitment Analysis:**

Total Property Taxes Assessed	\$4,294,721
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Less: War Service Credits	- <u>14,000</u>
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Property Tax Commitment	\$4,280,721
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**Proof of Rate:**

Valuation multiplied by Total Tax Rate equals Taxes to be Raised

440,484,159	x	9.75	=	\$4,294,721
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TAX COLLECTOR'S REPORT

Summary of Tax Accounts

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<u>Debit:</u>	<u>1991</u>	<u>Levy Of:</u> <u>Prior</u>
Uncollected Taxes-Beginning of Fiscal Year:		985,419
Taxes Committed to Collector: Property Taxes	4,290,960	
Added Taxes: Property Taxes	437	-0-
Overpayments: a/c Property Taxes	8,717	-0-
Interest Collected on Delinquent Taxes	3,153	35,662
<hr/>		
<b>TOTAL DEBITS</b>	<b><u>\$4,303,267</u></b>	<b><u>\$1,021,081</u></b>

\*\*\*\*\*

<u>Credit:</u>	<u>1991</u>	<u>Prior</u>
Remitted to Treasurer During Fiscal Year: Property Taxes	3,216,803	979,500
Interest on Taxes	3,153	35,662
Abatements Allowed: Property Taxes	3,423	5,919
Uncollected Taxes End of Fiscal Year: Property Taxes	1,079,888	
<hr/>		
<b>TOTAL CREDITS</b>	<b><u>\$4,303,267</u></b>	<b><u>\$1,021,081</u></b>

\*\*\*\*\*

**TAX COLLECTOR'S REPORT**

Summary of Tax Lien Accounts

\*\*\*\*\*

<u>Debit:</u>	<u>1990</u>	<u>Levy Of:</u>	
		<u>1989</u>	<u>Prior</u>
Balance of Unredeemed Taxes Beginning of Fiscal Year:		366,913	121,980
Taxes Executed to Town During Fiscal Year:	537,594		
Interest Collected After Lien Execution:	3,678	17,012	20,442
Redemption Cost:	1,019	998	1,048
Overpayment:	23		

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<b>TOTAL DEBITS</b>	<u>\$542,314</u>	<u>\$384,923</u>	<u>\$143,470</u>
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\*\*\*\*\*

<u>Credits:</u>	<u>1990</u>	<u>Levy Of:</u>	
		<u>1989</u>	<u>Prior</u>
Remittance to Treasurer During Fiscal Year:			
Redemptions:	104,702	115,419	57,639
Interest and Costs After Lien:	4,697	18,010	21,489
Abatements During Year:	495	17,977	32,551
Deeded to Town During Year:			2,119
Unredeemed Taxes at End of Fiscal Year:	432,420	233,517	29,672

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<b>TOTAL CREDITS</b>	<u>\$542,314</u>	<u>\$384,923</u>	<u>\$143,470</u>
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**TOWN CLERK'S REPORT**

**January 1, 1991 to December 31, 1991**

Receipts in 1991

Cash on hand 01-01-91	\$ 250.00
1991 Auto Registrations	131,359.00
1991 Dog Licenses	183.50
1991 Fees and Ucc	4,231.07
	<hr/>
	\$136,023.57

Remittances to Treasurer

Cash on hand 12-31-91	\$ 250.00
1991 Auto Registrations	131,359.00
1991 Dog Licenses	183.50
1991 Fees and Ucc	4,231.07
	<hr/>
	\$136.023.57

## 1991 PLANNING DEPARTMENT ANNUAL REPORT

In the past year the Planning Board and I have seen the revised Land Use Plan Ordinance work fairly effectively. Although the Board has not had a large number of projects to review in 1991 many of those reviewed contained many controversial and complex issues which created several long intense meetings. Your Planning Board members for 1991 and their attendance for the year are as follows:

John Patterson	6 of 6 meetings
Philip Gravink	16 of 20 meetings
Joe Chenard	13 of 20 meetings
Joanne Engler	18 of 20 meetings
Pat McTeague	19 of 20 meetings
Duncan Riley	5 of 20 meetings
Rick Weissbrod	12 of 14 meetings

The Board and I would like to thank John Patterson and Pat Romprey for their dedicated service. John Patterson has served as the Planning Board Chairman since the Board was reactivated in 1985 and Pat has served as both an alternate and full member. Philip Gravink has been elected as the Planning Board's new Chairman and Joanne Engler as the Vice Chair. Joanne Engler and Pat McTeague, both alternates in 1990, were appointed by the Selectmen to be full Board members. Rick Weissbrod and Rick Kelley have been appointed as alternate members.

Proposed amendments to the Lincoln Land Use Plan Ordinance and the Sign Ordinance pertain mostly to esthetics. To remain competitive in a slow economy the Board felt that changes to both Ordinances which will ensure that business locations are visually attractive was important. Therefore, certain restrictions are proposed for outdoor storage and display areas as well as on specific sign types and materials.

Another major project which I have worked on this year was the design and layout for two small neighborhood parks. You will be asked to vote to appropriate money for their construction. One park will be located on a small parcel the Town owns next to the fire station and the other will be on the parcel of land where the salt shed is located between Route 3 and Hanson Farm Rd. Both parks will have some playground equipment, a sitting area with a small garden, and the Route 3 park will have a volleyball court. A contest to name the parks will be held in the spring.

Other projects which I have worked on this year have been the recycling program, the New Hampshire Heritage Trail and a use plan for all town owned properties.

Respectfully Submitted,

  
Marc Resnick  
Town Planner

## 1991 Report of the Public Library

This past year proved to be a record-breaking year for the circulation of library books and materials in our community. At year end, our figures showed a 10% increase over 1990 and a 100% increase in circulation in the last ten years!

Our circulation figures for 1991 are as follows:

Adult fiction and nonfiction	5,941
Juvenile fiction and nonfiction	2,273
Magazines	949
Videos	1,734

Major purchases in 1991 included an air conditioner and a copier. On a smaller scale, but worth noting, we purchased over 475 new books and the highly acclaimed PBS video series, *The Civil War*, by New Hampshire native, Ken Burns.

We do have more to offer than books and videos. Current and past year's IRS forms are always available. Would you like to know what the trade-in value on your car is? We subscribe to the NADA appraisal guide which lists new and used car values. Looking for the latest Hollywood gossip or current financial advice? We subscribe to a variety of magazines such as *PEOPLE*, *NEWSWEEK*, *ROLLING STONE AND FORBES*, to name just a few. Please stop in and take advantage of the availability of these fine publications.

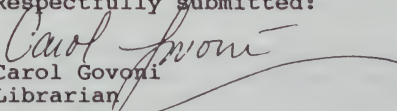
Your Library Trustees are Barbara Rennie, Donna Thompson and Celeste Reardon. They meet the second Wednesday of every month except during the summer months.

Your Public Library has served as a classroom for volunteer tutors and students studying for their GED. Additionally, Storytime was held throughout the year for pre-schoolers and our summer reading program for students in grades 1 - 8 was a great success.

We look forward to providing services to all our friends in the community throughout 1992. Our hours are listed below:

Monday	1 - 5 and 7 - 9 pm
Tuesday	1 - 5 and 7 - 9 pm
Wednesday	1 - 5 and 7 - 9 pm
Saturday	7 - 9 pm

Respectfully submitted:

  
Carol Govoni  
Librarian

## 1991 Police Department Report

This year finds many changes and improvements in the Lincoln Police Department. The most evident is the physical upgrading of our facility. The Communications Center was totally redesigned for both operational effectiveness and user accessibility. Other major improvements were made in the lobby area, and the officers' and secretary's work area. The funds approved (and much appreciated) at last year's Town Meeting were able to be put to maximum use as virtually all the labor effort was provided by members of the Department.

Training has been upgraded to comply with State and professional standards. Emphasis has been placed in improving skills in community based programming (such as the Dare Program), first aid and emergency scene management techniques. Major training programs that have been attended by our staff include, "Managing Community Based and Juvenile Programs," (Lt. Peltier), Court Prosecutor's Course, (Officer Chivell), Dare Officer Training, (Officer Tamulonis), and "Small Agency Management," (myself). Our Department has also hosted (in cooperation with the New Hampshire Municipal Association) a Police Supervisory Liability Course that was attended by approximately 60 police managers and supervisors from departments throughout New Hampshire.

A major program that was launched this winter is our Ski Registration Program. This program, developed by Lt. Peltier, is geared to reducing the thousands of dollars of ski thefts that occur in our community each winter. Details and registration forms can be obtained at our office.

The Department provided services to many special events that were held in our community. Most significant were the Highland Games, Harley Davidson Owner's Group Convention and the recent visit by the Vice President. These events took place without any significant problems and reflected a high degree of cooperation and coordination among all parties involved.

Crime in our community has shown an increase primarily in property crimes such as burglary and theft. These type of crimes are far more prevalent in lean economic times and we urge all our neighbors in the community to report any unusual or suspicious activity. The other area of concern is the increase in violent crimes; especially those related to domestic abuse. We are presently working with area social service agencies and the Lincoln-Woodstock Juvenile Diversion Program to develop more effective methods in dealing with these problems.

During this winter and spring we will be initiating an improved child safety and identification program through the use of video taping. We are also in the initial stages of developing a Law Enforcement/Public Safety Cadet Program (a Boy Scouts of America Explorer Program) and hope to be operational during summer or early fall.

This year we want to improve our patrols in the downtown/residential areas and intend to increase our foot, bike and cruiser patrols in the areas most susceptible to property



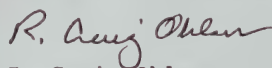
crime. Last year's bicycle patrols were especially effective from both a public service standpoint and in reducing crime in the retail area. In particular, thefts from motor vehicles and criminal mischief showed a decrease.

This year marked a change in personnel for the Department. The most significant included the resignations of Dave Moser (who is now employed with the State Liquor Commission) and Larry Drew (who took a position in the private sector). They will both be missed, but we wish them the best in their new endeavors. Joining the Department was Christine Duggan, a five year veteran of the Lancaster, Massachusetts Police Department.

In closing, I offer thanks from the Department to the numerous Town Officials and community members who have assisted us during the past year.

I would also like to invite everyone in the community to stop by and see the improvements that have been made to our facility. We welcome ideas or suggestions as to how we might serve you better or more efficiently.

Respectfully submitted:



R. Craig Ohlson  
Chief of Police



**Charkarohen Mansion**

*Front of J.E. Henry Home built by C.R. Henry  
(Charles, Katherine, Rose, Henry)*

## 1991 Communications Center Report

Your Communications Center underwent many changes in 1991. The most notable change was the total renovation of the physical plant. Among the most significant changes were upgrades in security measures and provisions to provide a controlled environment for sensitive equipment (such as the SPOTS computer, radios and recorders). The Communications Center was also redesigned for both dispatcher efficiency and public accessibility.

Our "Good Morning Program," is still very active. All of us enjoy our daily contact with Lincoln's senior citizens.

The statistical summary for 1991 is as follows:

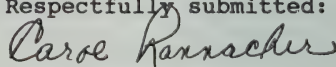
Lincoln Police		L-W Ambulance	
Radio	23,290	Radio	2,073
Phone	13,507	Phone	709
Alarms	167	Lincoln	217
		Woodstock	42

Woodstock Police		Lincoln Fire	
Radio	3,517	Radio	1,046
Phone	2,202	Phone	159
Alarms	8	Alarms	44

911 Calls	SPOTS Terminal Transactions
10,510*	3,234

\*(Includes "Good Morning" and emergency calls).

We received a total of 28,488 phone calls, 33,839 radio transmissions and assisted 3,276 walk-in visitors during 1991.

Respectfully submitted:  
  
Carol Rannacher  
Chief Dispatcher



# TOWN WARRANT



# BUDGET

TOWN OF LINCOLN, NEW HAMPSHIRE

ANNUAL MEETING WARRANT MARCH 10, 1992

THE POLLS WILL BE OPEN FROM 10:00 AM TO 6:00 PM

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 the Lin-Wood Public School in said Lincoln on Tuesday, the tenth (10th) day of March, next at 10:00 of the clock in the forenoon to act upon the following subjects:

ARTICLES ONE, TWO, THREE, & FOUR, WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 10:00 AM TO 6:00 PM:

Article # 1. To choose all necessary Town Officers for the year ensuing as follows: Selectman, Town Clerk, Treasurer, Moderator, Budget Committee, Trustee of Trust Funds, Library Trustee and Supervisor of the Checklist.

Article # 2. To vote by Official Ballot on the amendments to the Lincoln Land Use Plan Ordinance, as proposed by the Planning Board.

Article # 3. To vote by Official Ballot on the amendments to the Lincoln Sign Ordinance, as proposed by the Planning Board.

Article # 4. To vote by Official Ballot on the request to rezone land owned by Daryl Lavigne on Hanson Farm Road.

THE FOLLOWING ARTICLES WILL BE TAKEN UP DURING THE BUSINESS MEETING BEGINNING AT 7:30 PM

Article # 5. To see how much money the Town will vote to raise and appropriate to defray town charges for the purposes of General Government; Public Safety; Highways, Sanitation, and Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest for the ensuing year, exclusive of capital items.

(The Budget Committee recommends \$2,276,095 and the Board of Selectmen support this recommendation. This amount, less revenues, plus overlay and credits, represents \$2.97 of the tax rate).

Article # 6. To see how much money the Town will vote to raise and appropriate to rebuild the sewer line on School Street from Edgewood Street to Main Street.

(The Budget Committee recommends \$50,000 and the Selectmen support this recommendation. Tax rate impact: 11 cents).

Article # 7. To see how much money the Town will vote to raise and appropriate to begin a rehabilitation of the Sewer System (Phase I) on Route #3.

(The Budget Committee recommends \$50,000 and the Selectmen support this recommendation. Tax rate impact: 11 cents).

Article # 8. To see how much money the Town will vote to raise and appropriate for a Radio in the Communications Center.

(The Budget Committee recommends \$12,000 and the Selectmen support this recommendation. Tax rate impact: 03 cents).

Article # 9. To see how much money the Town will raise and appropriate for Site Improvements at the Route #3 Salt Barn.

(The Budget Committee recommends \$4,000 and the Selectmen support this recommendation. Tax rate impact: 01 cent).

Article # 10. To see how much money the Town will vote to raise and appropriate for Renovations in the Police Station.

(The Budget Committee recommends \$3,500 and the Selectmen support this recommendation. Tax rate impact: less than one cent).

Article # 11. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of the Memorial Park Monument Fund and to appoint the Memorial Committee as agents of the fund.

Article # 12. To see how much money the Town will vote to raise and appropriate to the Memorial Park Monument Capital Reserve Fund.

(The Budget Committee recommends \$2,000 and the Selectmen support this recommendation. Tax rate impact: less than one cent).

Article # 13. To see how much money the Town will vote to raise and appropriate for Reconstructing Sidewalks.

(The Budget Committee recommends \$30,000 and the Selectmen support this recommendation. Tax rate impact: 07 cents).

Article # 14. To see how much money the Town will vote to raise and appropriate for the Design of Future Sidewalks.

(The Budget Committee recommends \$6,000 and the Selectmen support this recommendation. Tax rate impact: 01 cent).

Article # 15. To see how much money the Town will vote to raise and appropriate for Water System Improvements.

(The Budget Committee recommends \$30,000 and the Selectmen support this recommendation. Tax rate impact: 07 cents).

Article # 16. To see how much money the Town will vote to raise and appropriate to the Revaluation Capital Reserve Fund.

(The Budget Committee recommends \$40,000 and the Selectmen support this recommendation. Tax rate impact: 09 cents).

Article # 17. To see how much money the Town will vote to raise and appropriate for the purchase of a Police Cruiser.

(The Budget Committee recommends \$19,000 and the Selectmen support this recommendation. Tax rate impact: 04 cents).

Article # 18. To see how much money the Town will vote to raise and appropriate to the Public Works Vehicles Capital Reserve Fund.

(The Budget Committee recommends \$25,000 and the Selectmen support this recommendation. Tax rate impact: 06 cents).

Article # 19. To see if the Town will vote to appropriate the sum of fifteen thousand dollars (\$15,000) for the purchase of a 3/4 Ton Pick-up, with equipment, and authorize withdrawal of fifteen thousand dollars (\$15,000) from the Public Works Vehicles Capital Reserve Fund created for that purpose.

(The Budget Committee recommends \$15,000 and the Selectmen support this recommendation).

Article # 20. To see how much money the Town will vote to raise and appropriate to be placed in the Fire Department Truck Capital Reserve Fund.

(The Budget Committee recommends \$50,000 and the Selectmen support this recommendation. Tax rate impact: 11 cents).

Article # 21. To see how much money the Town will vote to raise and appropriate to be placed in the Town Building Capital Reserve Fund.

(The Budget Committee recommends \$50,000 and the Selectmen support this recommendation. Tax rate impact: 11 cents).

Article # 22. To see how much money the Town will vote to raise and appropriate to the Recreation Area Building Fund.

(The Budget Committee recommends \$10,000 and the Selectmen support this recommendation. Tax rate impact: 02 cents).

Article # 23. To see how much money the Town will vote to raise and appropriate to the Library Building Addition Capital Reserve Fund.

(The Budget Committee recommends \$15,000 and the Selectmen support this recommendation. Tax rate impact: 03 cents).

Article # 24. To see if the Town will vote to authorize the Town Manager, with the approval of the Selectmen, to sell surplus personal property having a value of less than \$1,000.

Article # 25. To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, pursuant to RSA 80:80.

Article # 26. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the year, in accordance with RSA 31:95-b.

Article # 27. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

Article # 28. 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.

Article # 29. To transact any other business that may legally come before the meeting.

Given under our hands and seal this 21st day of February 1992.

Lance Burak \_\_\_\_\_

Deanna Calistro \_\_\_\_\_

Duncan Riley \_\_\_\_\_  
Selectmen of Lincoln





**TOWN OF LINCOLN**  
**10 Year Capital Budget Plan**

**Capital Reserve**

Accounts	91	92	93	94	95	96	97	98	99	00	01
<b>Fire Truck</b>											
Replacement	50,000 (156,964)	50,000	50,000 Ladder Truck	25,000	25,000	25,000	30,000	30,000	45,000	50,000 Replace Eng. 3	50,000
<b>Police/Town</b>											
Office Building	50,000 (321,635)	50,000	100,000	100,000	100,000	100,000	100,000	100,000 Build Town Hall & Police Station			
<b>Other Capital</b>											
<b>Projects</b>									100,000	100,000	100,000
<b>Public Works</b>											
Vehicles	25,000 1 Ton & Sander (27,366)	25,000 3/4 Ton Pick up	25,000 1/2 Ton	25,000	25,000 2 1/2 Ton	25,000 1 Ton Utility	30,000 1 Ton & Sander	30,000 3/4 Ton	30,000 Loader	30,000 Backhoe	35,000
<b>Rec. Area Building</b>											
and Improvements	15,000 (30,737)	10,000	15,000	15,000	15,000 Addition	15,000	15,000	15,000	15,000	15,000	15,000
<b>Sewer Systems and/or</b>											
Water System Imp.											
and/or Debt Service	100,000	30,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>Revaluation</b>											
	35,000 (60,725)	40,000	35,000 Reval.	30,000	30,000	30,000	30,000	30,000	30,000 Reval.	30,000	35,000
<b>Library Building</b>											
Addition or Cap. Imp.	15,000 (15,000)	15,000	15,000	15,000	15,000 Addition	15,000	15,000	15,000	15,000	15,000	15,000
<b>Total Annual</b>											
Amt. to Cap. Res.	290,000	220,000	340,000	310,000	310,000	310,000	320,000	320,000	335,000	340,000	350,000
<b>Total Other</b>											
Debt Service	450,000	367,000	352,000	333,000	319,000	305,000	266,000	253,000	226,000	215,000	190,000
<b>Total Debt</b>											
Service & Cap. Res.	740,000	587,000	692,000	643,000	629,000	615,000	586,000	573,000	561,000	555,000	540,000

PURPOSES OF APPROPRIATION (RSA 31:4)	1	2	3	4		5
				Budget Committee		
Acct. No.	W.A. No.	*Actual Appropriations Current Year (omit cents)	Actual Expenditures Current Year (omit cents)	Selectmen's Budget Enslung Fiscal Year (omit cents)	Recommended Enslung Fiscal Year (omit cents)	Not Recommended (omit cents)
<b>GENERAL GOVERNMENT</b>						
4130 Executive		179,674	178,270	190,413	190,413	
4140 Elec., Reg., & Vital Stat.		1,545	909	2,575	2,575	
4150 Financial Administration						
4152 Revaluation of Property						
4153 Legal Expense		10,000	9,998	20,000	20,000	
4155 Employee Benefits		187,025	166,455	211,018	211,018	
4191 Planning and Zoning		36,522	36,065	35,442	35,442	
4194 General Government Bldg.		18,845	17,892	18,345	18,345	
4195 Cemeteries		9,510	7,593	9,660	9,660	
4196 Insurance		79,350	62,235	69,077	69,077	
4197 Advertising and Reg. Assoc.						
--						
--						
4199 Other General Government (C.F.)		75,000		75,000	75,000	
<b>PUBLIC SAFETY</b>						
4210 Police		278,380	284,057	294,124	294,124	
4215 Ambulance						
4220 Fire		16,077	23,485	32,035	32,035	
-- Emergency Mgt.		1,150	250	1,150	1,150	
-- Comm. Ctr.		97,498	100,989	101,754	101,754	
-- Forest Service		8,000				
<b>HIGHWAYS AND STREETS</b>						
4312 Highways and Streets		151,283	135,433	173,959	173,959	
4313 Bridges						
4316 Street Lighting		36,146	29,249	36,000	36,000	
-- Hwy. Block Grant		16,780				
--						
<b>SANITATION</b>						
4323 Solid Waste Collection						
4324 Solid Waste Disposal		212,208	200,853	221,098	221,098	
-- Sewer Disposal		94,841	85,691	101,426	101,426	
--						
--						
<b>WATER DISTRIBUTION &amp; TREATMENT</b>						
4332 Water Services						
4335 Water Treatment		66,979	64,483	77,643	77,643	
--						
--						
<b>HEALTH</b>						
4414 Animal Control		2,225	2,611	2,200	2,200	
4415 Health Agencies and Hospitals		47,572	48,594	43,723	43,723	
--						
--						
<b>WELFARE</b>						
4442 Direct Assistance		50,000	51,638	50,000	50,000	
4444 Intergovernmental Welf. Pay'ts.						
--						
--						
<b>Sub-Totals (carry to top of page 3)</b>						

Acct. No.	W.A. No.	1	2	3	4		5
		*Actual Appropriations Current Year (omit cents)	Actual Expenditures Current Year (omit cents)	Selectmen's Budget Ensuig Fiscal Year (omit cents)	Budget Committee		Not Recommended (omit cents)
					Recommended Ensuig Fiscal Year (omit cents)		
Sub-Totals (from page 2)							
<b>CULTURE AND RECREATION</b>							
4520		54,108	49,707	59,094	59,094		
4550		21,869	21,169	22,145	22,145		
4583		2,750	3,077	3,250	3,250		
--- ---							
<b>CONSERVATION</b>							
4612							
Purchase of Natural Res.							
--- ---							
<b>REDEVELOPMENT AND HOUSING</b>							
--- ---							
<b>ECONOMIC DEVELOPMENT</b>							
--- ---							
<b>DEBT SERVICE</b>							
4711		255,000	255,000	190,000	190,000		
4721		193,377	193,377	174,964	174,964		
4723		35,000	63,165	60,000	60,000		
--- ---							
<b>CAPITAL OUTLAY</b>							
--- ---							
<b>WTP Bond Issue</b>							
		3,400,000	3,400,000				
--- ---							
--- ---							
--- ---							
--- ---							
<b>OPERATING TRANSFERS OUT</b>							
4914							
To Capital Reserve Funds:							
--- ---							
--- ---							
--- ---							
--- ---							
4916							
To Trust and Agency Funds:							
(RSA 31:19-a)							
--- ---							
<b>TOTAL APPROPRIATIONS</b>		<b>6,034,714</b>	<b>5,888,245</b>	<b>2,672,595</b>	<b>2,672,595</b>		

\* Enter in these columns the numbers which were revised and approved by DRA and which appear on the current tax rate papers.

**HELP!** We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total. We hope this will expedite the tax rate process by reducing the number of inquiries from this office.

Acct.	W.A.	Amt.	Acct.	W.A.	Amt.

TOWN OF LINCOLN

SCHEDULE OF PROPOSED 1992 CAPITAL EXPENSES

	1991	1992
	Appropriated	Proposed
Rebuild Sewer Line on School Street from Edgewood to Main Street		\$50,000
Sewer System Rehab-Phase 1 - Route #3		\$50,000
Communications Center - Radio		\$12,000
Site Improvements-Route #3 Salt Barn		\$ 4,000
Police Station Interim Renovations	\$ 15,000	\$ 3,500
Memorial Park Cap. Reserve Article		\$ 2,000
Sidewalk Rehab - Existing Sidewalks		\$30,000
Sidewalk Design - Future Sidewalks		\$ 6,000
Water System Repairs	\$100,000	\$30,000
Revaluation - Cap. Reserve	\$ 35,000	\$40,000
Police Cruiser	\$ 18,000	\$19,000
Public Works Vehicles - Capital Reserve	\$ 25,000	\$25,000
Public Works 3/4 Ton Pickup Truck	\$ 25,000	\$15,000*
Fire Truck - Cap. Reserve	\$ 50,000	\$50,000
Town Building - Cap. Reserve	\$ 50,000	\$50,000
Recreation Area Bldg. - Capital Reserve	\$ 15,000	\$10,000
Library Addition - Cap. Reserve	\$ 15,000	\$15,000
Plow Replacement	\$ 8,000	
Public Works Sidewalk Tractor	\$ 40,000	
<b>GRAND TOTAL</b>	<b>\$396,000</b>	<b>\$396,500</b>

\*From Capital Reserve

Acct. No.	SOURCES OF REVENUE	W.A. No.	1	2	3	4
			*Estimated Revenues Current Year (omit cents)	Actual Revenues Current Year (omit cents)	Selectmen's Budget Ensnung Fiscal Year (omit cents)	Estimated Revenues Ensnung Fiscal Year (omit cents)
3120	Land Use Change Taxes					
3180	Resident Taxes					
3185	Yield Taxes		100	0		
3189	Other Taxes <b>Railroad Tax</b>			56		
3190	Int. & Pen. on Delinquent Taxes		53,505	83,175	85,000	
	— Inventory Penalties					
	<b>LICENSES, PERMITS AND FEES</b>					
3210	Business Licenses and Permits		100			
3220	Motor Vehicle Permit Fees		140,000	131,400	130,000	
3290	Other Licenses, Permits & Fees		1,700	184	500	
	<b>FROM FEDERAL GOVERNMENT</b>					
3319	Other <b>Forest Service Patrol</b>		8,000	9,286	9,000	
	<b>FROM STATE</b>					
3351	Shared Revenue		86,195	84,895	85,000	
3353	Highway Block Grant		16,780	16,780	16,049	
3354	Water Pollution Grants		37,123	37,123	35,904	
3356	State & Fed. Forest Land Reimb.		70,513	8,699	70,513	
3357	Flood Control Reimbursement					
3359	Other <b>Road Toll &amp; Court Rent</b>		6,500	9,907	10,000	
	<b>FROM OTHER GOVERNMENT</b>					
3379	Intergovernmental Revenues					
	<b>CHARGES FOR SERVICES</b>					
3401	Income from Departments		145,000	141,326	140,000	
3409	Other Charges <b>Connection Fees</b>		125,584	205,832	120,446	
	<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property			650	700	
3502	Interest on Investments		15,000	63,375	25,000	
3509	Other <b>Fees &amp; UCC</b>			4,230	5,000	
	<b>INTERFUND OPERATING TRANSFERS IN</b>					
3914	Capital Reserve Fund					
	— <b>Withdrawal</b>		25,000	25,000	15,000	
	—					
3915	Enterprise Fund					
	Sewer —					
	Water —					
	Electric —					
3916	Trust and Agency Funds					
	<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Notes & Bonds		3,400,000	3,400,000		
	— Fund Balance					
	<b>TOTAL REVENUES AND CREDITS</b>		<b>4,131,100</b>	<b>4,221,918</b>	<b>748,112</b>	

Total Appropriations	<u>2,672,595</u>
Less: Amount of Estimated Revenues, Exclusive of Taxes	<u>748,112</u>
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	<u>1,924,483</u>

## BUDGET OF THE TOWN OF LINCOLN, N.H.

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



Important Local Phone Numbers

<u>POLICE, FIRE &amp; AMBULANCE EMERGENCY</u>	<u>911</u>
<u>Selectmen's &amp; Town Manager's Office</u>	<u>745-2757</u>
<u>Town Clerk &amp; Tax Collector's Office</u>	<u>745-8971</u>
<u>Planning Board &amp; Compliance Officer</u>	<u>745-8527</u>
<u>Communications Center (Non-Emergency)</u>	<u>745-2238</u>
<u>Police Department (Non-Emergency)</u>	<u>745-2238</u>
<u>Fire Department (Non-Emergency)</u>	<u>745-2344</u>
<u>Kancamagus Recreation Area</u>	<u>745-8673</u>
<u>Public Works Department</u>	<u>745-6250</u>
<u>Incinerator</u>	<u>745-6626</u>
<u>Public Library</u>	<u>745-8159</u>
<u>Lin-Wood Medical Center</u>	<u>745-8136</u>
<u>State Cable TV</u>	<u>1-800-552-0382</u>
<u>L-W Chamber of Commerce</u>	<u>745-6621</u>

UNAUDITED 1991 PAYROLL BY DEPARTMENT

Town Officer's Expenses

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Brown, Richard B.	38,169.00		38,169.00
Roberts, Kalene	23,855.00		23,855.00
Dovholuk, Sandy	19,677.00		19,677.00
Lavigne, K. Jeanne	9,894.00		9,894.00
Riley, Duncan	1,200.00		1,200.00
Burak, Lance	1,200.00		1,200.00
Calistro, Deanna	1,500.00		1,500.00
Henderson, Robert	175.00		175.00
Bourassa, Cheryl	350.00		350.00
Bartlett, Jay	250.00		250.00
Ohlson, Virginia	900.00		900.00

Elections

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Donahue, Mary	50.00		50.00
Fulton, Marge	50.00		50.00
Fulton, Harold	50.00		50.00
Parent, Carol	50.00		50.00

Cemetery, Town Building & Library

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Aldridge, Victor	4,536.00		4,536.00

Planning & Zoning

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Resnick, Marc	25,787.00		25,787.00

Police Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Ohlson, Craig	31,950.00	2,005.00	33,955.00
Peltier, Michael	23,164.00	5,226.00	28,390.00
Moser, David	8,815.00	1,679.00	10,494.00
Dow, Richard E.	23,642.00	2,337.00	25,979.00
Drew, Lawrence	21,597.00	4,324.00	25,921.00
Tamulonis, Michael	20,837.00	5,430.00	26,267.00
Gordon, Colleen	17,103.00	564.00	17,667.00
Duggan, Christine	4,377.00	576.00	4,953.00
Oleson, Fred	427.00		427.00
Peltier, Brian	623.00		623.00
Chivell, Joseph	21,277.00	3,763.00	25,040.00
Znoj, Christopher	5,610.00	1,442.00	7,052.00



Police Department (Cont.)

Finkle, Gary	1,390.00		1,390.00
Tyler, Richard	1,302.00		1,302.00
Welsh, Andrew	1,021.00		1,021.00
Cimikowski, Kelly	1,816.00	287.00	2,103.00*
Mulleavey, Scott	488.00		488.00
Hilliard, David	8,086.00	845.00	8,931.00*
Borgia, Kenneth	285.00		285.00
DeCosta, Anthony	1,533.00		1,533.00
Minnon, Howard	420.00		420.00
Besemer, Hugh	644.00		644.00
Burbank, Alfred	84.00		84.00
Roy, Irwin	84.00		84.00
Fournier, Ronald	119.00		119.00
Aspinwall, Kyle	210.00		210.00
Labbe, Sheryl	112.00		112.00
Tucker, Philip	112.00		112.00
Pennock, Rennie	112.00		112.00
Clark, Harry	336.00		336.00
Dickey, Harvey	168.00		168.00
Grimes, Gerald	140.00		140.00
Keyes, Harvey	119.00		119.00
Brown, Douglas	112.00		112.00
Demers, Mark	238.00		238.00
Barry, Charles	224.00		224.00
Leavitt, Paul	224.00		224.00
Magoon, Shawn	70.00		70.00
Merrill, Bart	56.00		56.00

\*Includes wages from Communications Center

Fire Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
McInnis, Joseph	1,052.00		1,052.00
Haynes, Nathan	485.00		485.00
Duguay, Arthur	245.00		245.00
Boyle, James R.	309.00		309.00
Lavigne, Daryl	213.00		213.00
Beaudin, Paul	186.00		186.00
Vaughn, John	230.00		230.00
Willey, William	64.00		64.00
Landry, Raymond	166.00		166.00
Sousa, Merrick	319.00		319.00
Kenney, Robert	615.00		615.00
Blaisdell, Jay	372.00		372.00
Stevens, Dean	389.00		389.00
Mozeika, Edward	131.00		131.00
Sellingham, Mark	147.00		147.00
Herbert, Richard R.	103.00		103.00
Hartle, Larry	549.00		549.00
Berio, Richard	81.00		81.00
Carroll, Sean	387.00		387.00
Landry, Christopher	356.00		356.00
Dutilly, William	210.00		210.00

**Fire Department (Cont.)**

Houde, Mark	120.00	120.00
Germain, Frederick Sr.	127.00	127.00

**Animal Control**

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Mulleavey, Raymond	1,325.00		1,325.00

**Library**

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Govoni, Carol	4,744.00		4,744.00
Nicoll, Dorris	3,436.00		3,436.00
Peltier, Janet	1,036.00		1,036.00
Riley, Carol Ann	330.00		330.00

**Communications Center**

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Rannacher, Carol	18,443.00	4,778.00	23,221.00
Hilliard, John	16,428.00	3,703.00	20,131.00*
Horgan, John	13,446.00	3,527.00	16,973.00*
Considine, David	468.00		468.00
Gilbert, Robert	2,763.00		2,763.00
Dunn, Linda	16,090.00	3,839.00	19,929.00*

\*Includes wages earned in the Police Department

**Maintenance Department**

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Dauphine, Clifton	24,130.00	6,534.00	30,664.00*
Willey, William	19,376.00	7,103.00	26,479.00
Dyer, Richard	16,878.00	2,354.00	19,232.00

\*Includes Fire Department Wages

**Solid Waste Facility**

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Gagnon, Michael	20,105.00	3,433.00	23,538.00
Strickland, Thomas	16,885.00	2,657.00	19,542.00
LaRue, Paul E.	14,944.00	2,132.00	17,076.00
Gray, Edward	4,676.00		4,676.00

Water & Sewer Departments

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Durrell, Clayton	22,482.00	8,406.00	30,888.00

Recreation Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Mure, Anthony	20,010.00		20,010.00
Duguay, Jane	5,582.00		5,582.00*
Burrows, Corinne	988.00		988.00
Bowie, Karen	1,370.00		1,370.00
Sabourn, Sheila	899.00		899.00
VanDalsum, Kristan	1,378.00		1,378.00
Tartaglia, Catherine	1,323.00		1,323.00
Gilbert, Karen	2,002.00		2,002.00
Almeida, Jean	1,361.00		1,361.00
Dovholuk, Clinton W.	998.00		998.00
Weeden, Natalie	40.00		40.00
Landry, Jeffrey	39.00		39.00

\*Includes wages earned as Dispatcher & Supervisor of Checklist

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# Vachon, Clukay & Co., PC

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Certified Public Accountants

131 Middle Street  
Manchester, New Hampshire 03101  
(603) 622-7070

## INDEPENDENT AUDITOR'S REPORT

Board of Selectmen  
Town of Lincoln, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Lincoln, New Hampshire, as of December 31, 1990 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of Town Officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town Officials, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

As described in Note 1, the Town has recognized tax revenues of \$600,561 in the General Fund and \$796,092 in the Property Tax Agency Fund which were not received in cash within sixty days of year end as is required by generally accepted accounting principles (GASB Interpretation 3). Town Officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the undesignated General Fund balance from \$504,874 to (\$891,779), would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the omission of the financial statements described in the third paragraph, the general purpose financial statements referred to above present fairly in all material respects the financial position of the Town of Lincoln, New Hampshire at December 31, 1990 and the results of operations and the cash flows of its non-expendable trust fund types for the year then ended, in conformity with generally accepted accounting principles.

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

*Vachon, Chelley & Co., PC*

March 22, 1991



*Lincoln Woods. Left to right: Ed Perry, Blais Duguay, Louis Boyle, Billy McGee.*

## EXHIBIT A

## TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1990

	Governmental Fund Types		Fiduciary	Account Group	Totals (Memorandum Only)	
	General	Capital Projects	Fund Types	General Long-	December 31,	
			Trust & Agency	Term Debt	1990	1989
<b>ASSETS</b>						
Cash (Note 1 & 3)	\$144,540	\$168,764	\$1,260,971		\$1,574,275	\$1,432,830
Receivables:						
Taxes (Note 1)	880,390		562,168		1,442,558	1,065,542
Accounts	16,333				16,333	
Accrued interest			27,950		27,950	51,859
Due from other governments						68,758
Due from other funds (Note 6)	477,443	83,598	687,356		1,248,397	1,277,038
Amount to be provided for retirement of general obligation debt				\$2,600,000	2,600,000	2,860,000
Total Assets	<u>\$1,518,706</u>	<u>\$252,362</u>	<u>\$2,538,445</u>	<u>\$2,600,000</u>	<u>\$6,909,513</u>	<u>\$6,756,027</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$39,226				\$39,226	\$35,415
Accrued expenses	453				453	12,201
Deposits	33,360	\$15,657			49,017	48,969
Due to other governments			\$914,353		914,353	832,953
Due to other funds (Note 6)	770,954	243,619	233,824		1,248,397	1,277,038
General obligation debt payable (Note 5)				\$2,600,000	2,600,000	2,860,000
Total Liabilities	<u>843,993</u>	<u>259,276</u>	<u>1,148,177</u>	<u>2,600,000</u>	<u>4,851,446</u>	<u>5,066,576</u>
<b>Fund Balances:</b>						
Reserved for endowments (Note 7)			6,775		6,775	4,275
Unreserved:						
Designated (Note 8)	169,839		1,383,188		1,553,027	1,353,922
Undesignated (Deficit) (Note 2)	504,874	(6,914)	305		498,265	331,254
Total Fund Balances	<u>674,713</u>	<u>(6,914)</u>	<u>1,390,268</u>		<u>2,058,067</u>	<u>1,689,451</u>
Total Liabilities and Fund Balances	<u>\$1,518,706</u>	<u>\$252,362</u>	<u>\$2,538,445</u>	<u>\$2,600,000</u>	<u>\$6,909,513</u>	<u>\$6,756,027</u>

See notes to financial statements

EXHIBIT B

TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental Fund Types and Similar Trust Funds

For the Year Ended December 31, 1990

	Governmental Fund Types		Fiduciary	Totals (Memorandum Only)	
	General	Capital Projects	Fund Types	For the years ended	
			Expendable Trust	December 31,	
				1990	1989
<b>Revenues:</b>					
Taxes	\$1,889,190			\$1,889,190	\$2,047,932
Licenses and permits	141,894	\$168,950	\$3,200	314,044	653,315
Intergovernmental revenues	259,206			259,206	263,509
Charges for service	143,547			143,547	139,518
Miscellaneous revenues	58,998	7,122	77,700	143,820	156,367
<b>Total Revenues</b>	<b>2,492,835</b>	<b>176,072</b>	<b>80,900</b>	<b>2,749,807</b>	<b>3,260,641</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	555,850			555,850	493,487
Public safety	367,046			367,046	324,886
Highways and streets	201,709			201,709	153,787
Health and welfare	58,844			58,844	47,143
Sanitation	269,912			269,912	305,121
Culture and recreation	85,468			85,468	58,216
Capital outlay	170,091	166,436		336,527	848,793
Debt service	508,558			508,558	383,068
<b>Total Expenditures</b>	<b>2,217,478</b>	<b>166,436</b>		<b>2,383,914</b>	<b>2,614,501</b>
<b>Excess of Revenues Over Expenditures</b>	<b>275,357</b>	<b>9,636</b>	<b>80,900</b>	<b>365,893</b>	<b>646,140</b>
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	135,735	181,634	362,000	679,369	741,058
Operating transfers out	(470,813)	(76,680)	(131,876)	(679,369)	(741,058)
<b>Total Other Financing Sources (Uses)-Net</b>	<b>(335,078)</b>	<b>104,954</b>	<b>230,124</b>		
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(59,721)</b>	<b>114,590</b>	<b>311,024</b>	<b>365,893</b>	<b>646,140</b>
<b>Fund Balances (Deficit) - January 1</b>	<b>734,434</b>	<b>(121,504)</b>	<b>1,072,164</b>	<b>1,685,094</b>	<b>1,038,954</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$674,713</b>	<b>(\$6,914)</b>	<b>\$1,383,188</b>	<b>\$2,050,987</b>	<b>\$1,685,094</b>

See notes to financial statements

EXHIBIT C

TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - General Fund

For the Year Ended December 31, 1990

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$1,831,081	\$1,889,190	\$58,109
Licenses and permits	143,957	141,894	(2,063)
Intergovernmental revenues	263,786	259,206	(4,580)
Charges for service	120,196	143,547	23,351
Miscellaneous revenues	55,365	58,998	3,633
<b>Total Revenues</b>	<u>2,414,385</u>	<u>2,492,835</u>	<u>78,450</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	748,569	555,850	192,719
Public safety	359,439	367,046	(7,607)
Highways and streets	204,813	201,709	3,104
Health and welfare	47,425	58,844	(11,419)
Sanitation	411,776	269,912	141,864
Culture and recreation	80,857	85,468	(4,611)
Capital outlay	173,658	170,091	3,567
Debt service	496,689	508,558	(11,869)
<b>Total Expenditures</b>	<u>2,523,226</u>	<u>2,217,478</u>	<u>305,748</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(108,841)</u>	<u>275,357</u>	<u>384,198</u>
<b>Other Financing Sources (Uses):</b>			
Operating transfers in	135,735	135,735	
Operating transfers out	(470,813)	(470,813)	
<b>Total Other Financing Sources (Uses) - Net</b>	<u>(335,078)</u>	<u>(335,078)</u>	
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>(443,919)</u>	<u>(59,721)</u>	<u>384,198</u>
<b>Fund Balances - January 1, 1990</b>	<u>734,434</u>	<u>734,434</u>	
<b>Fund Balances - December 31, 1990</b>	<u>\$290,515</u>	<u>\$674,713</u>	<u>\$384,198</u>

See notes to financial statements



EXHIBIT D  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Combined Statement of Revenues, Expenses, and Changes in Fund Balances  
 All Non-Expendable Trust Funds  
 For the Year Ended December 31, 1990

	<u>1990</u>	<u>1989</u>
Operating revenues:		
Investment income	\$223	\$216
Operating expenses		<u>134</u>
Net operating income	<u>223</u>	<u>82</u>
Non-operating revenues:		
Bequests	<u>2,500</u>	<u>2,000</u>
Net income	2,723	2,082
Fund Balances - January 1	<u>4,357</u>	<u>2,275</u>
Fund Balances - December 31	<u><u>\$7,080</u></u>	<u><u>\$4,357</u></u>

EXHIBIT E  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Combined Statement of Cash Flows  
 All Non-Expendable Trust Funds  
 For the Year Ended December 31, 1990

	<u>1990</u>	<u>1989</u>
Cash Provided from Operating Activities:		
Interest on trust investments	\$223	\$216
Cash paid to others		<u>(134)</u>
Cash Provided by Operating Activities	<u>223</u>	<u>82</u>
Cash Provided by Capital and Related Financing Activities:		
Bequests		<u>2,000</u>
Change in cash and cash equivalents	223	2,082
Cash and cash equivalents, January 1,	<u>4,357</u>	<u>2,275</u>
Cash and cash equivalents, December 31,	<u><u>\$4,580</u></u>	<u><u>\$4,357</u></u>
Reconciliation of Net Operating Income to Cash Provided by Operating Activities:		
Net Operating Income	<u><u>\$223</u></u>	<u><u>\$82</u></u>

*See notes to financial statements*

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**  
December 31, 1990

**NOTE 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.

***Financial Reporting Entity***

The Town of Lincoln, New Hampshire (the "Town") was incorporated in 1764. The Town operates under the Town Meeting/Town Manager form of government and performs local governmental functions authorized by State law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the cash flows of the non-expendable trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

***Fund Accounting***

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. Accordingly interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position, results of operations or the cash flows of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

***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.

*Capital Projects Funds* - used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town accounts for the following projects as Capital Projects Funds.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1990

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose of the project before any amounts will be paid to the Town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for service, fines and forfeitures and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they become measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers. Non-expendable trust funds report these transactions as revenues and expenses.

***Budgetary Data***

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. Funds may be transferred between operating categories. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differ somewhat from generally accepted accounting principles in that the focus is on the entire governmental unit rather than on the basis of fund types. The General Fund budget presented for reporting purposes has been reclassified to reflect generally accepted accounting principles as follows:

Total appropriations at March 14, 1990	
Town Meeting	\$2,680,510
Overlay	201,610
Timing Differences:	
Continuing appropriations January 1, 1990	281,758
Continuing appropriations December 31, 1990	(169,839)
Total General Fund	<u>\$2,994,039</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1990

***Assets, Liabilities and Fund Equity***

***Cash and Cash Equivalents*** - Cash and cash equivalents for the Combined Statement of Cash Flows are defined as cash deposits and cash investments with maturity dates of less than three months.

***Taxes Receivable*** - Taxes levied during 1990 and prior and uncollected at December 31, 1990 are recorded as receivables net of reserves for estimated uncollectibles of \$33,093.

***Revenues, Expenditures and Expenses***

***Property Taxes*** - Taxes are levied on the assessed value of all taxable real property as of the prior April 1st (\$438,960,260 as of April 1, 1990) and were due in two installments on July 2 and December 3. Taxes paid after the due dates accrue interest at 12% per annum. Current collections for the period ended December 31, 1990 were 76.0% of the tax levy.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes within ten months of the year end for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

The net 1990 receivables collected prior to March 31, 1991 and expected to be collected in the future have been recognized as tax revenue, which is not in accordance with generally accepted accounting principles. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3), which would reduce undesignated fund balance from \$504,874 to (\$891,779), could make these financial statements misleading, 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. Under existing State law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 1993. Prior history indicates that substantially all overdue taxes are paid before this date.

***Accrued Vacation and Sick Leave*** - The Town does not accrue vested accumulated unpaid vacation or sick leave as is required by generally accepted accounting principles, but provides for compensated absences on a "pay as you go" basis. Amounts of vested compensated absences are immaterial to these financial statements.

**NOTE 2--STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

***Deficit Fund Balances*** - As of December 31, 1990 the Capital Projects Fund was in a deficit position. This deficit is comprised by following individual funds:

Sewer Tap Fee Fund	\$95,684
Sewer Lift Station	10,413
Pollard Road Water Main Fund	(186,196)
Maple Street Reconstruction	19,057
Well Monitoring	54,128
	<hr/>
	(\$6,914)
	<hr/>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 1990

The deficit in the Pollard Road Water Main Fund will be funded through transfers from other projects and other funds.

**NOTE 3--CASH AND INVESTMENTS**

Town investment policies require that deposits be made in New Hampshire based financial institutions that participate in one of the federal depository insurance plans. Deposits are limited to demand deposits, money market accounts and certificates of deposit in accordance with New Hampshire State law (RSA 41:29).

At year end, the carrying amount of the Town's various cash deposits was \$1,574,275 and the bank balance was \$1,554,337. Of the bank balance \$325,104 was covered by federal depository insurance and \$1,229,233 was uninsured and uncollateralized.

**NOTE 4--PENSION PLAN**

All full-time employees, except water, sewer and recreation department employees, participate in the State of New Hampshire Retirement System, a cost sharing multi-employer public employee retirement system. Under State law the employer and employee contribute a fixed percentage of annual compensation to the plan which provides retirement, disability and death benefits. Health benefits are provided at full cost to the retiree. Employees are eligible for early retirement after reaching age fifty-five provided they have accumulated ten years creditable service.

For the year ended December 31, 1990, covered wages under this plan were \$540,892, 81.8% of wages paid to all employees, \$661,078. Contributions by the Town were \$20,597 with employees contributions totaling \$35,170. Percentage rates of covered payroll by the Town equaled 6.23% from January to June and 6.82% thereafter for Police, and 2.48% from January to June and 2.3% thereafter for Town employees. The employees contribution for Police and Town employees equaled 9.3% and 5.0% respectively. As of December 31, 1990 the unfunded accrued liability is not material. Actuarially determined vested and non-vested benefits have not been calculated for the plan. Additional disclosures required by generally accepted accounting principles have not been made available by the New Hampshire retirement system.

Certain Town employees participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits them to defer a portion of their salary which is not available to them until termination, retirement death or unforeseen emergency. All amounts of compensation deferred under the plan and income attributable to those amounts remain the property of the Town until made available to covered employees. Participants rights are equal to general creditors of the Town. Plan assets, while not material, have not been included in the general purpose financial statements as is required by generally accepted accounting principles.

**NOTE 5--CHANGES IN LONG-TERM DEBT**

General obligation debt is a direct obligation of the Town, for which its full faith and credit is pledged, and is payable from taxes levied on all taxable property located within the Town.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1990

*Changes in Long-Term Debt* - The following is a summary of debt transactions of the Town for the year ended December 31, 1990:

Debt Payable - January 1, 1990	\$2,860,000
Debt Retired	<u>(260,000)</u>
Debt Payable - December 31, 1990	<u>\$2,600,000</u>

*General Long-Term Debt* - Debt payable at December 31, 1990 consists of the following General Obligation issues:

\$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 6.2% to 9.7%	\$95,000
\$250,000 - 1985 Water Projects Bonds due in annual installments of \$20,000 through February 15, 1990 and \$15,000 through February 15, 2000; interest at 8.12% to 9.00%	150,000
\$573,000 - 1986 Capital Improvements Bonds due in annual installments of \$90,000 to July 15, 1989, \$85,000 to July 15, 1991 and \$25,000 to July 15, 1996; interest 5.6% to 7.86%	210,000
\$600,000 - 1987 Sewage Treatment Facility Notes due in annual installments of \$40,000 through July 15, 2002; interest at 5.4% to 8.1%	480,000
\$275,000 - 1987 Incinerator Bonds due in annual installments of \$20,000 to January 15, 1998 decreasing to \$15,000 to January 15, 2003; interest at 5.9% to 8.1%	235,000
\$1,510,000 - 1988 Capital Improvements Bonds due in annual installments of \$80,000 January 15, 1990 to 1991; \$75,000 January 15, 1992 to 2009, interest at 7.5% to 7.82%	1,430,000
	<u>\$2,600,000</u>

*Summary of Debt Service Requirements to Maturity* - The annual requirements to amortize all debt outstanding as of December 31, 1990, including interest of \$1,522,485 are as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>General Obligation</u> <u>Debt Payable</u>
1991	\$448,377
1992	364,964
1993	350,915
1994	331,564
1995	317,576

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 1990**

<u>Year Ended</u> <u>December 31,</u>	<u>General Obligation</u> <u>Debt Payable</u>
1996-2000	1,259,062
2001-2009	1,050,027
	<u>\$4,122,485</u>

The State of New Hampshire annually reimburses the Town for a portion of its Sewer related debt service. During 1990, these contributions by the State were \$38,302.

*Authorized and Unissued Debt* - Long-term debt authorized and unissued at December 31, 1990 is detailed as follows:

<u>Purpose</u>	<u>Amount</u>
Sewer (1979)	\$70,000
Sewage Treatment Facility (1987)	700,000
	<u>\$770,000</u>

**NOTE 6--INTERFUND BALANCES**

Interfund receivables/payables at December 31, 1990 were:

<u>Fund</u>	<u>Interfund</u> <u>Receivables</u>	<u>Interfund</u> <u>Payables</u>
General Fund	\$477,443	\$770,954
Capital Projects Funds:		
Sewer Lift Station	10,413	
Maple Street Construction	19,057	
Well Monitoring	54,128	
Sewer Tap Fee Fund		44,752
Fire Station Fund		16,460
Pollard Road Water Main Fund		182,407
Trust and Agency Funds:		
Capital Reserve Funds	222,390	123,543
Non-Expendable Trust Funds	2,500	
Property Tax Agency Fund	462,466	110,281
Total	<u>\$1,248,397</u>	<u>\$1,248,397</u>

**NOTE 7--RESERVED FOR ENDOWMENTS**

The principal amounts of all Non-expendable Trust Funds are restricted in that only income earned may be expended. Principal and income balances at December 31, 1990 were as follows:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1990

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$6,775	\$305	\$7,080

**NOTE 8--DESIGNATED FUND BALANCE**

*General Fund*

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 fund balance and are as follows:

Ash and Leachate Expense	\$23,167
Loon Mountain Bridge	26,668
Road Resurfacing	21,523
Infiltration/Inflow Analysis	15,000
Drainage	2,461
Highway Block Grant	27,539
Water Line Relocation	3,000
Town Building and Engineering	10,132
Water System Engineering	5,939
Thiokol Snow Cat	3,700
Corrosion Control	8,710
Pollard Road Drainage	15,000
Traffic Light	5,000
Fire Study	2,000
	<u>\$169,839</u>

*Expendable Trust Funds*

Expendable Trust Funds at December 31, 1990, are as follows:

Water Tap Fee Fund - 1987	\$817,434
Revaluation - 1989	24,588
Fire Truck - 1989	102,640
Town Building - 1989	261,347
Public Works Vehicle - 1990	20,000
Recreation Building - 1990	15,000
Water System - 1990	142,179
Total Expendable Trust Funds	<u>\$1,383,188</u>

**NOTE 9--SUBSEQUENT EVENTS**

At the March 12, 1991 Town Meeting, voters approved the appropriation of \$3,400,000 for the Water Treatment Plant. This amount is to be raised by obtaining any available Federal, State or other grants and through the issuance of long-term bonds.



SCHEDULE 1  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Combining Balance Sheet - All Capital Projects Funds  
 December 31, 1990

	Sewer Tap Fee Fund	Fire Station Fund	Sewer Lift Station Fund	Pollard Road Water Main Fund	Maple Street Reconstruction	Well Monitoring	Combining Total
Cash	\$140,436	\$16,460	\$5,021 10,413	\$6,847	\$19,057	\$54,128	\$168,764 83,598
<b>Total Assets</b>	<b>\$140,436</b>	<b>\$16,460</b>	<b>\$15,434</b>	<b>\$6,847</b>	<b>\$19,057</b>	<b>\$54,128</b>	<b>\$252,362</b>

ASSETS

LIABILITIES AND FUND BALANCES

Liabilities:							
Deposits			\$5,021	\$10,636			\$15,657
Due to other funds	\$44,752	\$16,460		182,407			243,619
<b>Total Liabilities</b>	<b>44,752</b>	<b>16,460</b>	<b>5,021</b>	<b>193,043</b>			<b>259,276</b>
Fund Balances:							
Undesignated (Deficit)	95,684		10,413	(186,196)	\$19,057	\$54,128	(6,914)
<b>Total Fund Balances</b>	<b>95,684</b>		<b>10,413</b>	<b>(186,196)</b>	<b>19,057</b>	<b>54,128</b>	<b>(6,914)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$140,436</b>	<b>\$16,460</b>	<b>\$15,434</b>	<b>\$6,847</b>	<b>\$19,057</b>	<b>\$54,128</b>	<b>\$252,362</b>

SCHEDULE 2  
TOWN OF LINCOLN, NEW HAMPSHIRE  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 1990

	Sewer		Water System		Water Tank		Sewer		Pollard Road		Water Treatment		Maple Street		Monitoring		Water System		Combining Total
	Fund	Fee	Fund	Improvement	Fund	Improvement	Fund	Lift Station	Fund	Main	Fund	Plant Design	Fund	Reconstruction	Wells	Fund	Fund	System	
Revenues:																			
Licenses and permits	\$168,950																		\$168,950
Miscellaneous revenues	7,122																		7,122
Total Revenues	176,072																		176,072
Expenditures:																			
Capital outlay			\$12,797	\$12,035	\$264						\$42,600	\$2,787	\$50,872	\$45,081					166,436
Total Expenditures			12,797	12,035	264					42,600	2,787	50,872	45,081						166,436
Excess of Revenues Over (Under)	176,072		(12,797)	(12,035)	(264)					(42,600)	(2,787)	(50,872)	(45,081)						9,636
Expenditures																			
Other Financing Sources:																			
Operating transfers in			642	7,064	\$3,813					20,034					105,000				181,634
Operating transfers out	(76,680)																		(76,680)
Total Other Financing Sources (Uses)	(76,680)		642	7,064	3,813					20,034					105,000				104,954
Excess of Revenues and Other Sources Over (Under)	99,392		(12,155)	(4,971)	(264)					(22,566)	(2,787)				54,128				114,590
Expenditures																			
Fund Balances (Deficit)																			
January 1, 1990	(3,708)		12,155	4,971	10,677				(3,813)	(186,196)	22,566	21,844							(121,504)
Fund Balances (Deficit)	\$95,684	\$	\$	\$	\$10,413	\$				(\$186,196)	\$	\$19,057	\$		\$54,128	\$			(\$6,914)
December 31, 1990																			

SCHEDULE 3

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Balance Sheet - All Trust and Agency Funds

December 31, 1990

	Capital Reserve Funds	Non-expendable Trust Funds	Property Tax Agency Fund	Combining Total
<b>ASSETS</b>				
Cash	\$1,256,391	\$4,580		\$1,260,971
Taxes receivable			\$562,168	562,168
Accrued interest	27,950			27,950
Due from other funds	222,390	2,500	462,466	687,356
<b>Total Assets</b>	<b>\$1,506,731</b>	<b>\$7,080</b>	<b>\$1,024,634</b>	<b>\$2,538,445</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Due to other governments			\$914,353	\$914,353
Due to other funds	\$123,543		110,281	233,824
<b>Total Liabilities</b>	<b>123,543</b>		<b>1,024,634</b>	<b>1,148,177</b>
<b>Fund Balances:</b>				
Reserved for endowments		\$6,775		6,775
<b>Unreserved:</b>				
Designated for subsequent years' expenditure	\$1,383,188			1,383,188
Undesignated		305		305
<b>Total Fund Balances</b>	<b>1,383,188</b>	<b>7,080</b>		<b>1,390,268</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$1,506,731</b>	<b>\$7,080</b>	<b>\$1,024,634</b>	<b>\$2,538,445</b>

SCHEDULE 4

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Expendable Trust Funds

For the Year Ended December 31, 1990

	Capital Reserve Funds								Combining Total
	Water Tap Fee Fund	Town Building	Fire Truck	Revaluation	Public Works Vehicles	Recreation Building	Water System		
Revenues:									
Licenses and permits	\$3,200								\$3,200
Miscellaneous revenues	63,125	\$11,347	\$2,640	\$588					77,700
Total Revenues	66,325	11,347	2,640	588					80,900
Other Financing Sources (Uses):									
Operating transfers in		50,000	50,000	12,000	\$20,000	\$15,000	\$215,000		362,000
Operating transfers out	(59,055)						(72,821)		(131,876)
Total Other Financing Sources (Uses)	(59,055)	50,000	50,000	12,000	20,000	15,000	142,179		230,124
Excess of Revenues and Other Sources Over (Under) Other Uses	7,270	61,347	52,640	12,588	20,000	15,000	142,179		311,024
Fund Balances - January 1, 1990	810,164	200,000	50,000	12,000					1,072,164
Fund Balances - December 31, 1990	\$817,434	\$261,347	\$102,640	\$24,588	\$20,000	\$15,000	\$142,179		\$1,383,188

SCHEDULE 5  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Schedule of Revenues and Other Financing Sources  
 Budget and Actual - General Fund  
 For the Year Ended December 31, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Taxes:</b>			
Property taxes	\$1,776,999	\$1,794,549	\$17,550
Yield taxes	82		(82)
Interest and penalties	54,000	94,641	40,641
<b>Total Taxes</b>	<u>1,831,081</u>	<u>1,889,190</u>	<u>58,109</u>
<b>Licenses and Permits:</b>			
Motor vehicle permit fees	143,000	138,472	(4,528)
Dog licenses	256	252	(4)
Permits and filing fees	150	628	478
Other permits and fees	551	2,542	1,991
<b>Total Licenses and Permits</b>	<u>143,957</u>	<u>141,894</u>	<u>(2,063)</u>
<b>Intergovernmental Revenues:</b>			
State shared revenues	135,486	135,486	
Highway block grant	16,674	16,197	(477)
State and federal forest land	71,324	69,221	(2,103)
State Aid water pollution	38,302	38,302	
Road toll refund	2,000		(2,000)
<b>Total Intergovernmental Revenues</b>	<u>263,786</u>	<u>259,206</u>	<u>(4,580)</u>
<b>Charges for Service:</b>			
National Forest Patrol	7,270	6,788	(482)
Income from departments	110,796	131,046	20,250
Police department	1,088	2,186	1,098
Parking tickets	1,042	1,192	150
District Court rent		2,250	2,250
Ordinance fees		85	85
<b>Total Charges for Service</b>	<u>120,196</u>	<u>143,547</u>	<u>23,351</u>

SCHEDULE 5

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund (Continued)

For the Year Ended December 31, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Miscellaneous Revenues:</b>			
Interest on deposits	33,000	19,894	(13,106)
Trust fund income	100		(100)
Insurance refunds and reimbursements		5,916	5,916
Sale of cemetery lots	1,125	350	(775)
Cable TV franchise fees		16,333	16,333
Miscellaneous	21,140	16,505	(4,635)
<b>Total Miscellaneous Revenues</b>	<u>55,365</u>	<u>58,998</u>	<u>3,633</u>
<b>Total Revenues</b>	<u>2,414,385</u>	<u>2,492,835</u>	<u>78,450</u>
<b>OTHER FINANCING SOURCES:</b>			
<b>Operating Transfers In:</b>			
Capital Projects Fund	76,680	76,680	
Capital Reserve Funds	59,055	59,055	
<b>Total Other Financing Sources</b>	<u>135,735</u>	<u>135,735</u>	
<b>Total Revenues and Other Financing Sources</b>	<u>\$2,550,120</u>	<u>\$2,628,570</u>	<u>\$78,450</u>

SCHEDULE 6  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Schedule of Expenditures and Other Financing Uses  
 Budget and Actual - General Fund  
 For the Year Ended December 31, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>General Government:</b>			
Town officers' salaries and expenses	\$180,488	\$172,002	\$8,486
Election and registration	1,545	1,517	28
Cemeteries	8,910	7,804	1,106
General government buildings	17,045	19,773	(2,728)
Planning and zoning	36,535	32,903	3,632
Legal expenses	8,700	25,294	(16,594)
Unemployment compensation	2,225	1,221	1,004
FICA, retirement and pension	60,210	67,236	(7,026)
Insurance	156,301	157,152	(851)
Overlay	201,610	70,948	130,662
Contingency	75,000		75,000
<b>Total General Government</b>	<u>748,569</u>	<u>555,850</u>	<u>192,719</u>
<b>Public Safety:</b>			
Police department	239,028	250,506	(11,478)
Fire department	16,081	16,838	(757)
Civil defense	1,150	93	1,057
Communications	103,180	99,609	3,571
<b>Total Public Safety</b>	<u>359,439</u>	<u>367,046</u>	<u>(7,607)</u>
<b>Highways and Streets:</b>			
Town maintenance	159,042	158,588	454
Highway block grant	12,911	12,911	
Street lights	32,860	30,210	2,650
<b>Total Highways and Streets</b>	<u>204,813</u>	<u>201,709</u>	<u>3,104</u>
<b>Health and Welfare:</b>			
Health department	30,465	25,616	4,849
Animal control	1,960	1,958	2
General assistance	15,000	31,270	(16,270)
<b>Total Health and Welfare</b>	<u>47,425</u>	<u>58,844</u>	<u>(11,419)</u>
<b>Sanitation:</b>			
Incinerator	259,172	134,442	124,730
Sewer department	90,262	77,662	12,600
Water department	62,342	57,808	4,534
<b>Total Sanitation</b>	<u>411,776</u>	<u>269,912</u>	<u>141,864</u>

SCHEDULE 6

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund (Continued)

For the Year Ended December 31, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>Culture and Recreation:</b>			
Library	22,107	20,307	1,800
Recreation	57,000	63,269	(6,269)
Patriotic purposes	1,750	1,892	(142)
<b>Total Culture and Recreation</b>	<b>80,857</b>	<b>85,468</b>	<b>(4,611)</b>
<b>Capital Outlay:</b>			
Road resurfacing	68,882	68,882	
Ash and leachate disposal	5,815	5,815	
New vehicles	19,910	20,726	(816)
Snow cat	5,700	5,700	
Wing plow assembly	9,250	9,250	
Wet ash handling system	29,285	23,561	5,724
Police department renovations	25,000	26,341	(1,341)
Corrosion control	5,116	5,116	
Drainage	4,700	4,700	
<b>Total Capital Outlay</b>	<b>173,658</b>	<b>170,091</b>	<b>3,567</b>
<b>Debt Service:</b>			
Principal of debt	260,000	260,000	
Interest on long-term	211,689	211,689	
Interest on temporary debt	25,000	36,869	(11,869)
<b>Total Debt Service</b>	<b>496,689</b>	<b>508,558</b>	<b>(11,869)</b>
<b>Total Expenditures</b>	<b>2,523,226</b>	<b>2,217,478</b>	<b>305,748</b>
<b>Other Financing Uses:</b>			
Transfer to Capital Reserve Funds	362,000	362,000	
Transfer to Capital Projects	108,813	108,813	
<b>Total Other Financing Uses</b>	<b>470,813</b>	<b>470,813</b>	
<b>Total Expenditures and Other Financing Uses</b>	<b>\$2,994,039</b>	<b>\$2,688,291</b>	<b>\$305,748</b>



WELFARE STATISTICS

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	<u>1990</u>	<u>1991</u>
Total Cases:	30	58
Total Persons Assisted:	84	113
Single Persons	8	22
Families	22	30
Cases due to Medical Reasons	2	5
Mothers awaiting AFDC	2	9
One-Time Cases	7	21
Burials	1	0
Active Cases	9	18
Assistance Most Frequently Requested	rent	rent
Number of Monthly Rentals Paid	58	105
Average Monthly Cost of Rent	\$446	\$375
Food Vouchers Issued	18	70
Homeless Persons Assisted/Sheltered	N/A	6
Enrolled in Work Program	N/A	13
Cases Sanctioned	N/A	5

01/02/92

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**Births Registered in the Town of Lincoln, NH for the Year Ending Dec. 31, 1991**

<b>Date of Birth</b>	<b>Place of Birth</b>	<b>Name of Child</b>	<b>Name of Father</b>	<b>Maiden Name of Mother</b>
January 26	Littleton, NH	Coty James	Scott A. Fitzgerald	Sonja L. Estes
January 30	Plymouth, NH	Ryan Joseph	Ronald J. Sousa Jr.	Tracy S. Dauphine
April 12	Littleton, NH	Jared Dale	Christopher D. Simkins	Juliet C. Purvis
April 28	Plymouth, NH	Ryan Patrick	John P. McNally	Kimberly A. Sales
May 25	Littleton, NH	Sylvia Danielle	Peter D. Spanos	Gloria D. Rivera
June 24	Littleton, NH	Kelty Lynn	Andrew M. Nicoll III	Sally J. Boyle
July 1	Littleton, NH	Nicholas Joseph	Paul V. Dullea	Candace K. McCormack
July 19	Littleton, NH	Andrew Michael	Rickey F. Kelley	Ann S. Walsh
July 29	Littleton, NH	Alex Channing	Earle N. Davis	Linda J. Leone
August 2	Littleton, NH	Tucker David	Stephen P. Horan	Elizabeth Emery
September 24	Hanover, NH	Michelle Lynne	Frank L. Aurelio	Peggy A. Higbie
October 21	Lincoln, NH	Hilary Blouin	Lee R. Lamontagne	Christine M. Megin
October 25	Littleton, NH	Andrew Lemieux	Robert E. Legare	Michelle D. Steel

**Marriages Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1991**

<b>Date of Marriage</b>	<b>Name and Surname of Groom and Bride</b>	<b>Res. of Each at Time of Marriage</b>
January 21	Paul A. Fresolone Maryse Sonia Roy	Lincoln, NH Lennoxville, Quebec
February 15	Richard J. Nunez Kathleen E. Quinn	Mendon, MA Hopedale, MA
March 2	John S. Manzone Teresa L. Martens	West Hartford, CT West Hartford, CT
March 4	Robert Dona Roy Jr. Jennifer Lee Ward	Lincoln, NH Lincoln, NH
May 3	James W. Coldwell Susan J. Sirois	Lawrence, MA Haverhill, MA
May 25	Douglas E. Keefer Sandra L. Faucher	Ventura, CA Augusta, ME
June 15	Dana N. Bartlett Cynthia E. Albee	Lincoln, NH Lincoln, NH
June 22	Anthony Tremblay Barbara T. Doherty	Plymouth, MA Plymouth, MA
July 7	R. Stephen Loynd Heather F. McLean	Lincoln, NH Lincoln, NH
July 9	Robert N.T. Stewart Karen E.R.M. Towle	Glasgow, Scotland Lincoln, NH
July 26	Paul B. Delano Patricia A. Beckles	Malden, MA Malden, MA
July 27	Steven Poirier Dawn M. Campbell	Lincoln, NH Lincoln, NH

**Marriages Cont'd.**

August 1	Gerald F. Resides Jr. Mary J. Micklow	Greensburg, PA Greensburg, PA
August 16	Ronald C. Treacy Carol L. Solon	Wyoming, MI Grand Rapids, MI
August 17	Todd S. Dauphine Patricia M. Miller	Lincoln, NH Lincoln, NH
August 24	Arthur J. DeSpencer Linda M. Rurak	Methuen, MA Methuen, MA
September 21	William W. Harrington Lisa V. Bailey	Lynn, MA Lynn, MA
September 28	Gregor McCluskey Margaret A. Evans	Bantam, CT Bantam, CT
October 19	Keith D. Sullivan Michelle M. Dollmann	Monroe, CT Derby, CT
November 1	Peter P. Robie Roxanne Buckley	Lincoln, NH Lincoln, NH
November 3	Joel B. Ouellette Deborah M. Silva	Lincoln, NH Lincoln, NH
November 9	Thomas J. Mottola Jr. Karen L. Lagace	Pascoag, RI Pascoag, RI

Deaths Registered in the Town of Lincoln, NH for the Year Ending Dec. 31, 1991

Date of Death	Place of Death	Name and Surname of the Deceased	Name of Father	Maiden Name of Mother
January 24	Lincoln, NH	Raymond Henderson	Lincoln Henderson	Clara -
March 7	Lincoln, NH	Bruce D. Stack	John W. Stack	Doris Walsh
April 10	Lincoln, NH	Alice A. Brown	Jacob Couture	Celinire Frechett
May 7	Littleton, NH	William A. Steadman	Herbert Steadman	Mary E. Nolan
May 24	Hanover, NH	Jalaine V. Harrington	Grover Sikes	Verda Tear
June 27	Lincoln, NH	Arlene Peltier	Wallace Foley	Cora Ames
July 17	Littleton, NH	Theotime Theriault	Levi Theriault	Obeline Pinet
September 11	Plymouth, NH	Alfred L. Nault	Lezer E. Nault	Lydia M. Simpson
September 20	Littleton, NH	Rita H. Langlois	Charles Boyle	Minnie Willett
November 16	Littleton, NH	Adrien Tardif	Amedie Tardif	Rose Rouillard
November 27	Lincoln, NH	Joseph T. Cloutier	Theophile Cloutier	Cellina -



*The original town church (Episcopal) on Maple Street across from  
Penguin Ski Club.*



