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# TOWN OF LINCOLN NEW HAMPSHIRE

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For The Fiscal Year Ending  
December 31, 1992

ANNUAL REPORT-1992



**ANNUAL REPORT**  
of the  
**Officers**  
for the

**TOWN OF**  
**LINCOLN, NH.**

Year Ending  
**December 31, 1992**

RMC Graphics  
Conway, N.H.

## *Dedication*

It is with a great sense of gratitude and appreciation that this year's annual report is dedicated to **Roger Stewart**.

As he steps down as Representative to the General Court, it is indeed appropriate to recognize his many contributions to the Town of Lincoln.

Born in Bar Harbor, Maine, Roger received his college education at Farmingham State College and the University of Maine. In 1952, he came to Lincoln to assume the position of High School Principal. His tenure with the Lincoln, and subsequently, the Lin-Wood School District continued for 29 years. This gifted educator is fondly remembered by his students as one who inspired a love of learning, while maintaining discipline with a firm but fair hand.

Roger served as Selectman for six years from 1980 to 1987 during a time when the town experienced rapid development. In this position, Roger endeavored to encourage controlled growth without sacrificing the close-knit character of the community.

Roger represented District 4 in the Legislature for ten years where he served as Clerk of the Transportation Committee.

Roger was also a charter member in the North Country Home Health Agency and the Upper Pemigewasset Historical Society. In addition, Roger served as a member of the Budget Committee and as a Library Trustee.

It has been said that if you need something done, go to the busiest person in town. This adage certainly holds true with Roger. He can always be found giving his best efforts to the community. Roger is indeed a "blue chip" citizen and Lincoln is fortunate to call him their own.





*Roger was instrumental in the successful completion of the new Lin-Wood Junior-Senior High School. He is pictured here with the newly formed cooperative school board and other dignitaries at the dedication ceremonies of the school in 1964. Front Row: R. Perham, C. Atwood, G. Hooker, Chairman, M. Georgia, R. Stewart. Back Row: L. Sargent, P. Farnham, J. Chase, J. Patterson, H. Schlaefer.*



*With Roger as their advisor during the 1950's and 60's, the High School Outing Club maintained a very active schedule. In addition to climbing many of the peaks in the White Mountains, this group also organized trips to Washington, DC, Niagara Falls and Bar Harbor, Maine.*



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SPECIAL TOWN MEETING  
NOVEMBER 9, 1992

THE MEETING WAS CALLED TO ORDER AT 7:30 P.M. BY MODERATOR PRO TEM,  
DAVID THOMPSON.

ARTICLE #1: TO SEE IF THE TOWN WILL VOTE, PURSUANT TO RSA 35:15,  
TO DESIGNATE THE BOARD OF SELECTMEN AS AGENTS OF THE  
TOWN TO EXPEND FUNDS APPROPRIATED TO THE REVALUATION  
CAPITAL RESERVE FUND AS ESTABLISHED BY ARTICLE 31 OF  
THE 1989 ANNUAL TOWN MEETING.

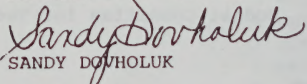
SO MOVED BY RICHARD BROWN, SECONDED BY K. JEANNE LAVIGNE.

DANNY BOURASSA MADE A MOTION TO TABLE THIS ARTICLE UNTIL THE ANNUAL  
TOWN MEETING IN MARCH 1993, SECONDED BY ROLAND BOURASSA. A HAND  
VOTE REQUESTED RESULTED AS FOLLOWS: YES-5 NO-7. MOTION DEFEATED.

A VOTE WAS THEN TAKEN ON ARTICLE #1 AS WRITTEN. AFFIRMATIVE VOTE  
WITH SOME OPPOSITION.

ROGER STEWART MADE A MOTION TO ADJOURN THE MEETING AT 7:45 P.M.,  
SECONDED BY SANDY DOVHOLUK. VOTE IN THE AFFIRMATIVE-UNANIMOUS.

RESPECTFULLY SUBMITTED

  
SANDY DOVHOLUK

TOWN CLERK

MINUTES OF TOWN MEETING  
LINCOLN, NEW HAMPSHIRE  
MARCH 10, 1992

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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 Jane Duguay, to open the polls and dispense with the reading of the remaining articles of the warrant until the business meeting began. Vote in the affirmative-unanimous.

The moderator called the meeting to order at 7:30 p.m. He then made rules of the meeting to be followed. 1. When speaking you must use the microphone in order that the recording will be heard on tape. 2. Amendments must be in writing and given to the clerk for proper wording. 3. Non-residents cannot speak unless a vote is taken by the voters.

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

Selectman for Three Years: (Vote for One)

Deanna Calistro	188 votes
Paula Houde	1 vote
David Thompson	1 vote
Roger Stewart	1 vote
Wilfred Bishop	3 vote

Town Clerk for One Year:

Vote for One

Sandy Dovholuk	191 votes
Jeanne Lavigne	1 vote

Treasurer for One Year:

Vote for One

Earl Rannacher	192 votes
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Moderator for One Year:

Vote for One

Jay P. Bartlett	191 votes
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Budget Committee for Two Years (Vote for One)

Joe Conn	10 votes
Peter Spanos	2 votes
Bruce Engler	4 votes
Roger Stewart	2 votes
Wilfred Bishop	3 votes
Jane Bartlett	1 vote
Roger Harrington	1 vote
Joe Chenard	1 vote
Michael Peltier	1 vote
Steve Horan	1 vote
Gloria Morin	1 vote
Edward Clark	1 vote
David Thompson	1 vote
Pat McFeague	1 vote
Floyd Murphy	1 vote
Wally Rennie	1 vote
Jay Bartlett	1 vote
Kathleen O'Connor	1 vote
Fred Branscombe	1 vote

Peter Govoni	1 vote
Paula Houde	1 vote
Daryl Lavigne	1 vote
Danny Bourassa	1 vote
Jim Beaudin	1 vote
Paul Beaudin	1 vote

Budget Committee for Three Years (Vote for Four)

Jeffrey Woodward	169 votes
Joe Conn	17 votes
Bruce Engler	12 votes
Roger Stewart	9 votes
Sue Whitman	3 votes
Celeste Reardon	2 votes
Pat Romprey	1 vote
Pam Dyer	1 vote
David Thompson	1 vote
Joanne Engler	1 vote
Carol Govoni	1 vote
Wayne Tetley	1 vote
Mary Donahue	1 vote
Fred Branscombe	1 vote
Steve Horan	1 vote
Beth Horan	1 vote
Theresa Lehouillier	1 vote
Jim Beaudin	1 vote
Louis Corbeil	1 vote
John Patterson	1 vote
Katherine Dauphine	1 vote
Deb Willey	1 vote

Trustee of Trust Funds for Two Years  
Vote for One

Virginia Ohlson	3 votes
W. Murray Clark	1 vote
Jalbert	1 vote
Donna Thompson	1 vote
Susan Whitman	1 vote
Celeste Reardon	1 vote
Barbara Hooker	1 vote
John Patterson	1 vote
Steve Horan	1 vote
Joyce Weldon	1 vote

Library Trustee for Three Years  
Vote for One

Celeste Reardon	176 votes
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Supervisor of the Checklist for Six Years  
Vote for One

Doris Tetley	7 votes
Susan Whitman	3 votes
Jane Duguay	4 votes
Cheryl Bourassa	3 votes
Roger Stewart	2 votes
Wally Rennie	2 votes
Roland Bourassa	1 vote
Bob Henderson	1 vote

Mary Donahue 1 vote  
Sandy Dovholuk 1 vote  
Barbara Hooker 1 vote

Duncan Riley made a motion to restrict reconsideration votes to RSA 40:10, seconded by Lance Burak. Vote affirmative-unanimous.

ARTICLE #2: Are you in favor of adopting amendments to the Lincoln Land Use Plan Ordinance as proposed by the Planning Board?

Yes: 121 No: 61 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: 109 No: 74 Vote in the affirmative.

ARTICLE #4: Are you in favor of the request to rezone all of the land, owned by Daryl Lavigne, except for at least 15,000 sq. ft. around his home on Hanson Farm Road, from the Rural Residential Zone to the General Use Zone?

Yes: 85 No: 111 Vote defeated.

ARTICLE #5: To see if the Town will vote to raise and appropriate the sum of \$2,276,095 for the purpose 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, so moved by Earl Rannacher, seconded by Roland Bourassa.

Paul Beaudin made a motion to allow Dan Crean to speak on this matter to explain how the moneys could be spent if voted on the way this was written, seconded by June Dutilly. Vote in the affirmative-unanimous.

Roger Stewart made a motion to recess for five minutes to allow Mr. Crean to explain to Mr. Beaudin that by voting on this article the way it is written that moneys could be spent the same way even if they were voted on separately, seconded by Ed O'Brien. Vote in the affirmative-unanimous.

The meeting was called back to order at 8:12 when Mr. Beaudin withdrew his original motion to have each category of the budget voted on separately.

Vote on article as read affirmative-unanimous.

ARTICLE #6: To see if the Town will vote to raise and appropriate the sum of \$50,000 to rebuild the sewer line on School Street from Edgewood Street to Main Street, so moved by Louis Corbeil, seconded by Duncan Riley. Vote in the affirmative-unanimous.

ARTICLE #7: To see if the Town will vote to raise and appropriate the sum of \$50,000 to begin a rehabilitation of the Sewer System (Phase I) on Route #3, so moved by Celeste Reardon, seconded by Duncan Riley. Vote in the affirmative-unanimous.

ARTICLE #8: To see if the Town will vote to raise and appropriate the sum of \$12,000 for a Radio in the Communications Center, so moved by Louis Corbeil, seconded by Roger Landry.

Ronald Lavigne made a motion to pass over this article until he could get some figures together on leasing the equipment instead of buying, seconded by June Dutilly. Vote in the negative to pass over this article.

Ronald Lavigne made a motion to amend this article to raise the sum of \$3,000 for leasing of the equipment in the Communication Center, no second.

Vote on article as read in the affirmative-some opposition.

ARTICLE #9: To see if the Town will vote to raise and appropriate the sum of \$4,000 for Site Improvements at the Route #3 Salt Barn, so moved by Roger Landry, seconded by Barry Avery. Vote in the affirmative-unanimous.

ARTICLE #10: To see if the Town will vote to raise and appropriate the sum of \$3,500 for Renovations in the Police Station, so moved by Earl Rannacher, seconded by O.J. Robinson. Vote in the affirmative-unanimous.

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, so moved by Duncan Riley, seconded by Paul Beaudin. Vote in the affirmative-unanimous.

ARTICLE #12: To see if the Town will vote to raise and appropriate the sum of \$2,000 to the Memorial Park Monument Capital Reserve Fund, so moved by Roland Bourassa, seconded by Roger Stewart.

Mike Peltier made a motion to amend this article from \$2,000 to \$5,000 thus increasing article by \$3,000, seconded by Alice Bishop. Vote on amendment in the affirmative-unanimous. Vote on Article as amended in the affirmative-unanimous.

ARTICLE #13: To see if the Town will vote to raise and appropriate the sum of \$ 30,000 for Reconstructing Sidewalks, so moved by Paul Beaudin, seconded by Roger Landry. Vote in the affirmative-unanimous.

ARTICLE #14: To see if the Town will vote to raise and appropriate the sum of \$6,000 for the Design of Future Sidewalks, so moved by Dick Brown, seconded by Duncan Riley. Vote in the affirmative-some opposition.

ARTICLE #15: To see if the Town will vote to raise and appropriate the sum of \$30,000 for Water System Improvements, so moved by Dick Brown, seconded by Deanna Calistro. Vote in the affirmative-unanimous.

ARTICLE #16: To see if the Town will vote to raise and appropriate the sum of \$40,000 for the Revaluation Capital Reserve Fund, so moved by Duncan Riley, seconded by Earl Rannacher. Vote in the affirmative-unanimous.

ARTICLE #17: To see if the Town will vote to raise and appropriate the sum of \$19,000 for the purchase of a Police Cruiser, so moved by Duncan Riley, seconded by Roger Landry. Vote in the affirmative-some opposition.

Stanley Dovholuk questioned the Police Department as to whether or not they have ever looked into a more compact style vehicle and Chief Ohlson commented on the fact that there are only a few companies who deal with making of police cruisers, but that they had in fact considered them but are not practical at this time.

ARTICLE #18: To see if the Town will vote to raise and appropriate the sum of \$25,000 for the Public Works Capital Reserve Fund, so moved by Duncan Riley, seconded by Deanna Calistro. Vote in the affirmative-unanimous.

ARTICLE #19: To see if the Town will vote to raise and appropriate the sum of \$15,000 for the purchase of a 3/4 Ton Pick-up, with equipment, and authorize withdrawal of \$15,000 from the Public Works Vehicles Capital Reserve Fund created for that purpose, so moved by Roger Landry, seconded by Roger Stewart. Vote in the affirmative-unanimous.

ARTICLE #20: To see if the Town will vote to raise and appropriate the sum of \$50,000 to be placed in the Fire Department Truck Capital Reserve Fund, so moved by Dean Stevens, seconded by Celeste Reardon. Vote in the affirmative-unanimous.

ARTICLE #21: To see if the Town will vote to raise and appropriate the sum of \$50,000 to be placed in the Town Building Capital Reserve Fund, so moved by Earl Rannacher, seconded by Duncan Riley. Vote in the affirmative-unanimous.

ARTICLE #22: To see if the Town will vote to raise and appropriate the sum of \$10,000 for the Recreation Area Building Fund, so moved by Earl Rannacher, seconded by Roland Bourassa. Vote in the affirmative-unanimous.

ARTICLE #23: To see if the Town will vote to raise and appropriate the sum of \$15,000 for the Library Building Addition Capital Reserve Fund, so moved by Roger Stewart, seconded by Barry Avery. Vote in the affirmative-unanimous.

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, so moved by Roger Landry, seconded by Duncan Riley. Vote in the affirmative-unanimous.

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, so moved by Roger Stewart, seconded by Duncan Riley. Vote in the affirmative-unanimous.

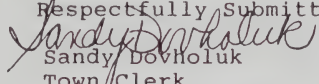
ARTICLE # 26: To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the year, in accordance with RSA 31:95-b, so moved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

ARTICLE #27: To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes, so moved by Duncan Riley, seconded by O.J. Robinson. Vote in the affirmative-unanimous.

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. Vote in the affirmative-unanimous.

ARTICLE #29: To transact any other business that may legally come before this meeting, there being none, Pat McTeague made a motion to adjourn meeting, seconded by Bruce Engler. Vote in the affirmative-unanimous.

Respectfully Submitted  
  
Sandy Dovoluk  
Town Clerk

Town of Lincoln, New Hampshire

Town Officers for the Year Ending December 31, 1992

*Selectmen*

Lance Burak  
(Term Ends March '93)

Duncan Riley  
(Term Ends March '94)

Deanna Calistro  
(Term Ends March '95)

*Town Manager*

Richard B. Brown

*Moderator*

Jay Bartlett

*Treasurer*

Earl Rannacher

*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.  
(Deceased October 17, 1992)

Clifton Dauphine  
(Appointed November 20, 1992)

*Librarian*

Carol Govoni

*Supervisors of the Checklist*

Jane Duguay      Robert Henderson      Cheryl Bourassa

*Budget Committee*

*Term Expires 1993:*

David Thompson  
Edward Clark  
Celeste Reardon  
Paul J. Beaudin II  
Louise Willey

*Term Expires 1994:*

Joan Hughes  
Earl Rannacher  
O.J. Robinson  
Joseph Conn

*Term Expires 1995:*

Jeffrey Woodward  
Bruce Engler

*Library Trustees*

Donna Thompson      Barbara Rennie      Celeste Reardon

*Trustee of Trust Funds*

K. Jeanne Lavigne

Town of Lincoln  
1992 Summary of Inventory

\*\*\*\*\*

Value of Land Only:

Current Use	\$	32,633
Residential		142,027,700
Commercial/Industrial		22,764,000

\*\*\*\*\*  
**Total Value of Taxable Land** **\$164,824,333**  
 \*\*\*\*\*

Value of Buildings Only:

Residential	\$	251,005,950
Manufactured Housing		328,050
Commercial/Industrial		21,860,800

\*\*\*\*\*  
**Total Value of Taxable Buildings** **\$273,194,800**  
 \*\*\*\*\*  
**Total Value of Public Utilities** **\$ 2,986,600**  
 \*\*\*\*\*  
**Total Valuation Before Exemptions** **\$441,005,733**  
 \*\*\*\*\*

LESS: Value of Elderly Exemptions - 1,786,050  
 LESS: Value of Blind Exemptions - 30,000

\*\*\*\*\*  
 LESS: Total Value of Exemptions - \$ 1,816,050  
 \*\*\*\*\*

\*\*\*\*\*  
**Total Valuation on which Tax Rate is Computed** **\$439,189,683**  
 \*\*\*\*\*

## VETERAN'S & VETERAN'S WIDOW'S

### EXEMPTIONS - 1992

ALDRIDGE, Victor  
ALEXANDER, Bruce  
AVERY, Sherwood B.  
AYLWARD, David J.  
BARTLETT, Dana  
BARTLETT, Scott W.  
BEAUDIN, Paul J.  
BECKWITH, Jennie C.  
BIEDERMAN, R. J.  
BISHOP, Wilfred T.  
BOSSIE, Gilman  
BOURASSA, Roland  
BOYLE, James R.  
BRANSCOMBE, Fred  
BUJEAUD, James I. S.  
BURBANK, Ruth  
BURROWS, Ronald W.  
BURT, Earl  
BUSSEY, Stella  
CARON, Wilfred J.  
CARR, Norman  
CARTER, Roy  
CIARLEGLIO, Esther  
CLARY, Kenneth  
CLARY, Maurine  
CLOUTIER, Sylvina  
CONN, Evelyn  
CONN, James M.  
CONN, William  
CONWAY, John  
CORUM, Robert  
DEAN, Mary  
DOVHOLUK, Balch  
DOVHOLUK, Thomas  
DRAPEAU, Joseph  
DURRELL, Clayton  
EDSON, Raymond  
EVANS, William H.  
FLAGG, Joseph  
FLETCHER, Ronald  
FOX, Bernadette  
GAGNE, Robert  
GIONET, Edmond  
GOODBOUT, Lottie  
GOODBOUT, Richard  
GOODIN, Mary E.  
GREENWOOD, Goldie  
HARRINGTON, Arthur  
HARRINGTON, Roger  
HAYNES, Nathan  
HENDERSON, Robert  
HOGAN, William  
HOUE, Normand  
HUGHES, Joan  
HUOT, Francis E.  
IAROCCI, Michael  
JALBERT, Eugene O.  
JEFFRIES, Eleanor  
KOSCH, Francis  
LABRIE, Joseph R. Jr.  
LANDRY, Laurent  
LANE, George A.  
LARUE, Mary  
LEDGER, Wilfred  
LEGASSE, Rene  
LEONARD, John  
LIBBY, Roger  
MARTELL, Edwin  
MCINNIS, Joseph  
MCTEAGUE, Kevin L.  
MITTEN, Esther A.  
MORTIMER, William  
MORIN, Claude  
MORTZ, Bernard  
MURPHY, Floyd  
NOSEWORTHY, Robert  
O'BRIEN, Elizabeth  
O'BRIEN, Juliet  
O'ROURKE, Raymond  
O'ROURKE, Richard  
PATTERSON, John  
PHILBROOK, Charles  
PRESTON, Charles  
RANNACHER, Earl  
RANNACHER, Harold  
REARDON, Patrick M.  
RENNIE, Wallace  
ROBIE, Charles  
ROBINSON, Lois A.  
SARGENT, Irene B.  
SCHLAEFER, Herman  
SPANOS, Pauline  
STEADMAN, Florence  
STEWART, Roger  
STRICKLAND, George  
STRICKLAND, Henry  
TARDIF, Roland  
TESTA, Richard  
TETLEY, Paul D.  
THERIAULT, Robert  
THIBEAULT, Louise  
THOMPSON, David  
THOMPSON, Roger  
TORREY, Hattie L.  
VAUGHN, E. John  
WALSH, James  
WATSON, Louise  
WELDON, Joyce C.  
WHITMAN, Dale  
WIGGETT, Earl  
WILLEY, William  
WOODWARD, Laurence

**1983 WATER (LWC) PROJECT**

**NEW HAMPSHIRE MUNICIPAL BOND BANK 1983 Series A**

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
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>\$ 65,000.00</b>	<b>\$19,445.11</b>	<b>\$84,445.11</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-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>\$120,000.00</b>	<b>\$42,514.01</b>	<b>\$162,514.01</b>

NIC = 8.7000%

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-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
<b>TOTAL</b>	<b>\$1,275,000.00</b>	<b>\$829,537.50</b>	<b>\$2,104,537.50</b>

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-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	2,931.25	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>\$100,000.00</b>	<b>\$19,525.00</b>	<b>\$119,525.00</b>

NIC = 7.205498%

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

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
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>\$400,000.00</b>	<b>\$166,920.00</b>	<b>\$566,920.00</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-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>\$235,000.00</b>	<b>\$107,691.25</b>	<b>\$342,691.25</b>

NIC = 7.4137%

**1992 Tax Assessment**

\*\*\*\*\*

**Town Portion:**

---

Total Town Appropriations	\$2,690,595			
Less: Total Revenues & Credits	- <u>1,169,232</u>			
Net Town Appropriation	\$1,521,363			
Add: Overlay	217,667			
War Credits	<u>12,400</u>			
Subtotal	\$ <u>230,067</u>			
	\$1,751,430			
Less: Shared Revenue Returned to Town	- <u>50,591</u>			
*****				
Approved Town Effort	\$1,700,839			
Municipal Tax Rate	\$3.87 (39% of total rate)			
*****				
School Assessment-Lincoln	\$2,332,775			
Less: Shared Revenue Returned to Town	- <u>99,426</u>			
*****				
Approved School Effort	\$2,233,349			
School Tax Rate	\$5.09 (51% of total rate)			
*****				
County Assessment	\$ 462,892			
Less: Shared Revenue Returned to Town	- <u>9,576</u>			
*****				
Approved County Effort	\$ 453,316			
County Tax Rate	\$1.03 (10% of total rate)			
*****				
Total Property Taxes Assessed	\$4,387,504			
Less: War Service Credits	- <u>12,400</u>			
Property Tax Commitment	\$4,375,104			
*****				
Valuation multiplied by Total Tax Rate equals Taxes to be Raised				
439,189,683	x	9.99	=	\$4,387,504
*****				



TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 1992

	<u>1993*</u>	<u>***LEVIES OF***</u> <u>1992</u>	<u>Prior</u>
<b>Uncollected Taxes</b>			
- <b>Beg. of Year**:</b>			
Property Taxes	_____	-0-	1,079,888.00
Resident Taxes	_____	-0-	-0-
Land Use Change	_____	-0-	-0-
Yield Taxes	_____	-0-	-0-
Utilities	_____	-0-	-0-
_____	_____	-0-	-0-
_____	_____	_____	_____
<b>Revenues Committed</b>			
- <b>This Year:</b>			
Property Taxes	_____	4,379,071.00	-0-
Resident Taxes	_____	-0-	-0-
Land Use Change	_____	-0-	-0-
Yield Taxes	_____	-0-	-0-
Utilities	_____	-0-	-0-
_____	_____	_____	_____
_____	_____	_____	_____
<b>Overpayment:</b>			
Property Taxes	_____	14,580.75	680.00
Resident Taxes	_____	-0-	-0-
Land Use Change	_____	-0-	-0-
Yield Taxes	_____	-0-	-0-
_____	_____	_____	_____
<b>Interest Collected</b>			
<b>On Delinquent Tax</b>	_____	6,015.54	85,417.13
<b>Collected Resident</b>			
<b>Tax Penalties</b>	_____	_____	_____
<b>TOTAL DEBITS</b>	\$	\$ 4,399,667.29	\$ 1,165,985.13
	=====	=====	=====

\*This column is for municipalities whose fiscal year ends June 30.

\*\*This amount should be the same as last year's ending balance.

TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 1992

	<u>1993*</u>	<u>***LEVIES OF*** 1992</u>	<u>Prior</u>
<b>Remitted to Treasurer During Fiscal Year:</b>			
Property Taxes		3,406,177.12	1,077,723.00
Resident Taxes		-0-	-0-
Land Use Change		-0-	-0-
Yield Taxes		-0-	-0-
Utilities		-0-	-0-
Interest		6,015.54	85,417.13
Penalties		-0-	-0-
Overpayment interest		3,485.24	-0-
		-0-	-0-
<b>Discounts Allowed:</b>		-0-	-0-
<b>Abatements Made:</b>			
Property Taxes		4,483.25	2,845.00
Resident Taxes		-0-	-0-
Land Use Change		-0-	-0-
Yield Taxes		-0-	-0-
Utilities		-0-	-0-
		-0-	-0-
		-0-	-0-
		-0-	-0-
<b>Uncollected Rev. - End of Year:</b>			
Property Taxes		979,506.14	-0-
Resident Taxes		-0-	-0-
Land Use Change		-0-	-0-
Yield Taxes		-0-	-0-
Utilities		-0-	-0-
		-0-	-0-
		-0-	-0-
		-0-	-0-
<b>TOTAL CREDITS</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
	=====	4,399,667.29	1,165,985.13
		=====	=====

\*This column is for municipalities whose fiscal year ends June 30.

	<u>1993*</u>	<u>***ON LEVIES OF***</u> <u>1992</u>	<u>Prior</u>
Unredeemed Taxes Balance at Beg. of Fiscal Year			695,620.30
Liens Sold or Executed During Fiscal Year		847,754.03	-0-
Taxes Paid on Liens After Initial Lien		-0-	-0-
Interest Collected After Sale/Lien Execution		11,551.81	108,044.02
Collected Redemption Costs		1,238.50	3,408.20
<b>TOTAL DEBITS</b>	<b>\$</b>	<b>\$ 860,544.34</b>	<b>\$ 807,072.52</b>
Remittance to Treasurer: Redemptions Interest/Costs (After Sale or Lien Execution)		255,835.55	320,476.22
		12,790.31	111,570.77
Abatements of Unredeemed Taxes		169.16	19,120.30
Unredeemed Taxes, Int. & Costs Deeded to Munic.		-0-	11,161.12
Unredeemed Taxes on Initial Sale/Lien		-0-	-0-
Unredeemed Taxes on Sales/Liens Executed After Initial Exec.		591,749.32	344,744.11
Cash on Hand		-0-	-0-
<b>TOTAL CREDITS</b>	<b>\$</b>	<b>\$ 860,544.34</b>	<b>\$ 807,072.52</b>

If you are a tax sale municipality, please use the alternate page 3.

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)?

YES

TAX COLLECTOR'S SIGNATURE:

*Sandy Dorkholuk*

DATE: 1/20/93

**TOWN CLERK'S REPORT**

**January 1, 1992 to December 31, 1992**

Receipts in 1992

Cash on hand 01-01-92	\$ 250.00
1992 Auto Registrations	138,998.00
1992 Dog Licenses	282.00
1992 Fees and Ucc	2,222.88
	<hr/>
	\$141,752.88

Remittances to Treasurer

Cash on hand 12-31-92	\$ 250.00
1992 Auto Registrations	138,998.00
1992 Dog Licenses	282.00
1992 Fees and Ucc	2,222.88
	<hr/>
	\$141,752.88

## *Planning Department Report*

Activity for the year increased significantly, particularly in the last months of 1992. Perhaps this is an indication that the local economy is beginning to recover from the recession experienced in the past three years. Another positive indicator is the 20% increase in the issuance of building and sign permits.

Other projects and areas of concern addressed by the Planning Department included a review of the Air National Guard's proposal to convert the A-10 flights to F16s, the US Forest Service's Scenic byway plan, the NH Heritage Trail, expansion of the recycling program and the Summer Youth Job Training Program.

Your Planning Board members in 1992 and their meeting attendance for the year are as follows:

Philip Gravink	7 of 9 meetings
Joanne Engler	8 of 15 meetings
Rick Weissbrod	14 of 17 meetings
Joe Chenard	15 of 17 meetings
Pat McTeague	16 of 17 meetings
Rick Kelley	15 of 17 meetings
Duncan Riley	1 of 17 meetings
Jim Furniss	1 of 2 meetings

We would like to thank Phil Gravink and Joanne Engler for their dedicated service. Phil has served on the Board since it was reactivated in 1985. He served as Chairman during his final year and was Vice Chairman since 1985. Joanne served as both an alternate and full member and was Vice Chairman at the time of her resignation. Rick Weissbrod and Rick Kelley were both appointed full members of the Board in 1992 by the Selectmen. Rick Weissbrod has since been elected Chairman. Jim Furniss is our newest member since his appointment as an alternate in December.

Several questions will appear on the 1993 ballot for the Annual Meeting which deserve your consideration.

The first amendment to the Land Use Plan Ordinance concerns the creation of a new zone for a small business development park to be located on Town-owned land next to Burndy Corporation. A committee has been formed to review the proposed development of this land and any necessary regulations or restrictions.

The second amendment proposed creates a Floodplain Overlay District which would allow the Town to participate in the National Flood Insurance Program.

Adoption of the third amendment would enact a Shoreland Protection Overlay District. This would allow the Town to regulate the shorelands along the Pemigewasset River rather than the Office of State Planning.

The fourth amendment includes several miscellaneous changes including the regulation of adult oriented business, clarifications relating to tourist attractions, and home businesses.

The final change is the proposed rezoning of the Pollard Brook time-share development on Route #112.

*A detailed description of each of these amendments is being circulated as an insert to this report.*

Respectfully submitted:

Marc Resnick

## *Report of the Public Library*

Our focus in 1992 was to provide quality programming for all ages. To meet this goal, we sponsored several programs for our wide range of patrons. We successfully continued our summer reading program for grade school students and storytime sessions for preschoolers. We also sponsored group trips to the Boston Flower Show and the Nutcracker Ballet in Manchester. A financial planning workshop was held to update senior citizens on the current legal and financial issues associated with retirement. Additionally, we are participating in the Christa McAuliff Planetarium family pass program which allows any patrons free admission to the planetarium in Concord. (Call 745-8159 if you would like to reserve the pass).

Our major equipment acquisition this year was a CD ROM computer. This system is for patron use and is an invaluable reference tool.

Your librarian completed a children's literature workshop at Plymouth State College and also attended several conferences and workshops sponsored by the NH State Library.

In anticipation of enlarging the present library structure, a building committee was formed consisting of Peter Moore, Richard Testa, Betty Simpson, Connie Holman, Paul Beaudin and the Library Trustees. This committee is in the process of interviewing architects and writing a building program that will assess the Library's future needs as we have found space constraints severely taxing our ability to serve increasing public demands. We are also striving to comply with fire regulations and ADA handicap requirements.

Our thanks go to all those who have donated books, materials and time to enhance our library. Worthy of special note is Dick Brown's generous donation of a large collection of books-on-tape which have proved extremely popular. Also, Mohan Prasad has spent many hours programming the new computer to make it user friendly. We greatly appreciate all of these contributions.

We are open on **Monday, Tuesday & Wednesday from 12-5 and 7-9; and on Saturday from 7-9.** We'll be looking forward to seeing all our friends throughout 1993.

Respectfully submitted:

Carol Govoni  
Librarian

## *Lincoln Police Department*

### 1992 Annual Report

The Police Department implemented several new programs in 1992. These programs included the formation and chartering of an **Emergency Services Explorer Post** (a *Boy Scouts of America* program) under the leadership of Officers Linda Dunn, Gary Finkle and Dispatcher Jane Duguay. Members of the Lin-Wood Ambulance and Lincoln Fire Department along with several volunteers from our community are also assisting with the program. The purpose is to offer young people (ages 14-20) an opportunity to investigate careers in law enforcement (and related criminal justice careers), fire fighting and emergency medical services through classroom and hands-on experience.

A series of seminars for the business community was initiated by Lieutenant Dow and Officer Chivell. Some of the topics presented were counter robbery techniques, handling bad checks, counterfeit money and the recognition of false identification.

The **D.A.R.E. Program** (under the guidance of Officer Tamulonis) continues to be an effective component of the Department's anti-drug program. We have also enhanced our relationship with the Lin-Wood School System by assigning Officer Dunn to coordinate the many issues involving young people that are common between the school and police department.

The Department conducted **832 investigations** in 1992 (an increase of 2%) resulting in **220 arrests** (an increase of 19%).

The incidence of **UCR Part II Crime** has increased dramatically (a consequence of difficult economic times) showing marked growth in juvenile offenses and domestic violence.

Lincoln's **UCR Part I Crime Index** of 290 ranks it fourth in Grafton County. The breakdown for comparable towns is as follows:

Lebanon	865
Hanover	417
Plymouth	313
Littleton	157

To further the comparison, the following communities have a similar index:

Windham (Rockingham County)	267
Amherst (Hillsboro County)	274
Bedford (Hillsboro County)	280
Berlin (Coos County)	165
Meredith (Belknap County)	325



These communities all have larger police departments and significantly more resources than Lincoln. Our officers' ability to be as effective as they are speaks well for our community and reflects the active part that so many residents take in making Lincoln a good place to live.

Training and education continue to be an important element of the Department's operation. Interest in law enforcement education and improving Departmental procedures was so high in 1992 that the list of personnel who completed advanced courses is too lengthy to print. An achievement deserving recognition, however, is the General Instructor certification attained by Lieutenant Peltier and Officer Dunn. Both are now able to instruct courses under the auspices of the New Hampshire Police Standards and Training Council.

The Communication Center (under the leadership of Lieutenant Peltier and Communications Supervisor Carol Rannacher) continues to be one of the most important functions of the Department. Lincoln and Woodstock Senior Citizens continue to use the "Good Morning Program" daily. We remain at their service.

A general breakdown of activity in the Communication Center follows:

Radio Transmissions	24,661 (up 1% over 1991)
Telephone Calls	22,923 (down 7% over 1991)
Walk-in Requests for Service	4,587 (up 27% over 1991)
SPOTS Terminal Transactions	3,837 (up 7% over 1991)

Included in our telephone calls were 570 *Emergency 911* calls. These calls receive the highest priority. In one instance last year, Communications Supervisor Rannacher was able to give CPR instructions over the telephone to help stabilize a critical situation.

The Department endeavors to provide professional service to our community and welcomes ideas or suggestions that would improve our commitment to that principal.

Respectfully submitted:

R. Craig Ohlson, Chief

## *Report of the Fire Department*

During 1992 the Department responded to 91 fire calls:

Vehicles	2
Structure	1
Tires	2
Dumpsters	30
Brush/Grass	2
Chimney	15
False Alarms	23
Oil Spill	1
Mutual Aid	1
Chemical Emergency	1
Electrical Fire	1
Smoke Alarm	10

Ten members of the Department were certified to Firefighter Level I, making a total of 19 members who are State Certified at this level.

The Department was deeply saddened by the passing of Chief Joseph McInnis in October. Joe faithfully served the Department for 36 years, 21 years as Chief. He will be forever missed by his men.

In late November, Deputy Chief, Clifton Dauphine was appointed to the position of Chief by Town Manager, Richard Brown. At that time, long-serving members Randy Boyle and Nathan Haynes were both advanced to the rank of Deputy Chief.

Roster of members:

Clifton Dauphine, Chief	Nathan Haynes, Deputy
Randy Boyle, Deputy	Paul J. Beaudin II
Roger Berube	Jay Blaisdell
Sean Carroll	Arthur Duguay
William Dutilly	Ronald Emerson
Fred Germain	Benson Goodwin
Larry Hartle	Richard Hebert
Mark Houde	Robert Kenney
Chris Landry	Raymond Landry
Daryl Lavigne	Merrick Sousa
Dean Stevens	Amy Thompson
John Vaughn	Ken Weldon
Bill Willey	

We would like to welcome our new members. Our goal is to increase our membership to 30 in 1993.

Respectfully submitted:

Clifton Dauphine, Chief

On October 17, 1992 the Lincoln Fire Station was draped with black bunting. Fire Chief Joseph McInnis had lost his battle with cancer at age 61.

Following in the footsteps of his father and grandfather, Joe joined the Fire Department in 1956 when the Department totaled only 14 men. By 1971, when Joe assumed the reins of the Department (after his father passed away) the Department had increased to 16 men and a budget of \$4,500. The roster at the end of 1992 reflected Department membership at 25 and the budget at \$32,000. Joe and the Department had experienced a great deal of growth together.

Although Joe is missed by the entire town, his passing is most deeply felt by his men. He worked diligently for them and with them - he was not only their Chief and leader, Joe was also their treasured friend.

The respect Joe had earned from his many years as a firefighter was evident at his funeral. A wealth of Firefighters and State and local dignitaries were present at the heartfelt church service and interment. Joe's remains were carried to his final resting place in an antique fire extinguisher that he had cherished. A procession of firefighters filed past to honor their friend one last time.

An era may have past; but Joe's dedication, commitment and ever-ready smile will never be forgotten.



*Dedication of New Fire Station, June, 1988. Woodstock Fire Chief William Mellett (left) and Lincoln Fire Chief Joseph McInnis (right).*

## *Report of the Recreation Department*

The Recreation Department continues to experience growth in program participation each year.

There are several variables contributing to our success. They are:

- 1). Better communication and organization between the Committee and Director
- 2). Outstanding financial support from the Friends of Recreation
- 3). Volunteer participation has skyrocketed
- 4). Local business support is also high
- 5). Strong support services from office personnel

All of these factors have enhanced our programs.

For your information, the Recreation Committee is currently made up of the following individuals from Lincoln and Woodstock: Mike Reardon (Chairman), Tom Weeden, Mary Ganey, Ted Sutton, Mike O'Connor, Lance Burak and Art Ableman.

The Department once again hosted three successful events that continue to supplement the financial support provided by the Friends of Recreation. These events are: The Kanc Classic Bike Race (Coordinator: Langdon Brauns), The Corona Ski Race at Loon Mountain (Coordinator: Jim Sheehan), The Pemi Valley Road Race (Coordinator: Tom Highland). These events are also supported by local businesses with cash prizes and product donations.

Program highlights for the year are as follows:

**Gymnastics** has become a full-time program.

**Swimming lessons** yielded a record 74 participants from preschool to fifth grade.

**Summer Camp A** capacity crowd met every day throughout the two week sessions.

**Adult Summer Soccer** was run by Mike Scavetta who led the team to the State finals. (The final game was won by Woodsville 1 - 0).

**Annual Mt. Bike Race** produced 185 riders and netted over \$2,000 for the Friends of Recreation. Our thanks to Langdon Brauns.



# TOWN WARRANT

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# BUDGET



TOWN OF LINCOLN, NEW HAMPSHIRE

ANNUAL MEETING WARRANT MARCH 9, 1993

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 ninth (9th) day of March, next at 10:00 of the clock in the forenoon to act upon the following subjects:

ARTICLES ONE, TWO, & THREE 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. Do you favor the continuation of the Town Manager Plan as now in force in this Town?

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

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

Article # 4. To see if the Town will vote to abolish the position of Town Planner and authorize the Board of Selectmen, through the Town Manager, to retain part-time contractual services, as needed. (Inserted by petition).

(This article is not supported by a majority of the Budget Committee or the Board of Selectmen).

Article # 5. To see how much money the Town will vote to raise and appropriate for Snowmaking Equipment and Related Installation Costs for the Kancamagus Ski Area.

(The amount requested is \$65,000. The Budget Committee does not recommend expending this amount).

Article # 6. To see if the Town will vote to classify O'Brien Avenue, so-called, as a Class VI highway.

Article # 7. 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 \$2,461,022 and the Board of Selectmen support this recommendation).

Article # 8. To see how much money the Town will vote to raise and appropriate for the rehabilitation of the Sewer System (Phase II) - Downtown.

(The Budget Committee recommends \$50,000 and the Selectmen support this recommendation).

Article # 9. To see how much money the Town will vote to raise and appropriate for a Fire Radio & TDD/TTY in the Communications Center.

(The Budget Committee recommends \$10,000 and the Selectmen support this recommendation).

Article # 10. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Salt Storage Building.

Article # 11. To see how much money the Town will vote to raise and appropriate to the Salt Storage Building Capital Reserve Fund.

(The Budget Committee recommends \$5,000 and the Selectmen support this recommendation).

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 \$10,000 and the Selectmen support this recommendation).

Article # 13. To see if the Town will vote to authorize the Selectmen to act as agents to expend money from the Memorial Park Monument Capital Reserve Fund.



Article # 14. To see how much money the Town will vote to raise and appropriate for Constructing & Reconstructing Sidewalks.

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

Article # 15. To see how much money the Town will vote to raise and appropriate for a Pollard Road Drainage Study.

(The Budget Committee recommends \$8,000 and the Selectmen support this recommendation).

Article # 16. To see how much money the Town will vote to raise and appropriate for Water System Repairs.

(The Budget Committee recommends \$10,000 and the Selectmen support this recommendation).

Article # 17. To see how much money the Town will vote to raise and appropriate for Ash Removal from the Solid Waste Facility.

(The Budget Committee recommends \$60,000 and the Selectmen support this recommendation).

Article # 18. To see how much money the Town will vote to raise and appropriate for the Engineering & Design of the Small Business Development Park.

(The Budget Committee recommends \$10,000 and the Selectmen support this recommendation).

Article # 19. To see how much money the Town will vote to raise and appropriate to the Revaluation Capital Reserve Fund.

(The Budget Committee recommends \$35,000 and the Selectmen support this recommendation).

Article # 20. To see how much money the Town will vote to raise and appropriate for the purchase of a Police Cruiser.

(The Budget Committee recommends \$19,500 and the Selectmen support this recommendation).

Article # 21. 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).

Article # 22. To see if the Town will vote to appropriate the sum of twelve thousand dollars (\$12,000) for the purchase of a 1/2 Ton Pick-up, with equipment, and authorize withdrawal of up to twelve thousand dollars (\$12,000) from the Public Works Vehicles Capital Reserve Fund created for that purpose.

(The Budget Committee recommends \$12,000 and the Selectmen support this recommendation).

Article # 23. 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 \$25,000 and the Selectmen support this recommendation).

Article # 24. To see how much money the Town will vote to raise and appropriate to Repair the Town Building Roof.

(The Budget Committee recommends \$10,500 and the Selectmen support this recommendation).

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

(The Budget Committee recommends \$13,000 and the Selectmen support this recommendation).

Article # 26. 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 \$11,000 and the Selectmen support this recommendation).

Article # 27. To see if the Town will vote to authorize the Selectmen to act as agents to expend money from the Library Building Addition Capital Reserve Fund.

Article # 28. To see if the Town will vote to authorize the Selectmen to act as agents to expend money from the Fire Department Truck Capital Reserve Fund.

Article # 29. To see if the Town will vote to authorize the Town Manager, with the approval of the Selectmen, to redesignate Town ordinances and regulations to conform to a uniform numbering and citation system to be established in connection with a codification of Town ordinances, and to make such textual changes as may be necessary to incorporate uniform definitions, procedures and cross-references.



# Town of Lincoln

LINCOLN, N.H. 03251

603-745-2757

Town Manager  
Richard B. Brown

## Notice to Residential Water Users

In June 1991, the United States Environmental Protection Agency revised its rules concerning the allowable amount of lead and copper in drinking water. Part of the new rules mandate an intensive sampling program of public water systems to determine lead and copper levels. As a result, the Town of Lincoln must initiate a sampling program with local homeowners residing in homes built after 1982 and before 1987.

EPA research indicates that homes built within the years cited above may have higher levels of lead in the water due to the age of the leaded solder jointing the copper plumbing. In homes built before 1982, lead leaching has probably ceased and homes built after 1987 should not contain leaded solder due to a lead ban in plumbing materials.

If your home was constructed after 1982 and before 1987 and you are willing to participate in this sampling program, we would like to hear from you.

All sampling materials and information will be supplied *at no charge* to homeowners meeting the required criteria.

Please contact the Town Manager's Office (745-2757) or the Water Superintendent (745-6250) to register or for further information.



**Article # 30.** To see if the Town will vote to repeal the Private Alarm System Ordinance adopted under Article 33 at the 1987 Annual Meeting and to instead authorize the Selectmen, with input from the Police and Fire Chiefs and after a public hearing, to adopt regulations governing the use of monitoring/reporting private alarm systems that will include registration of them with the Town. The regulations shall prevent unauthorized use of such systems and shall be designed to encourage proper use thereof, including the elimination or lessening of false alarms. Such regulations may include provisions for penalties not to exceed \$100 per day for violations. The Selectmen are further authorized to establish and amend fees related thereto, including registration fees and false alarm response fees, in accordance with RSA 41:9-a.

**Article # 31.** 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 # 32.** 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 # 33.** 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 # 34.** To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

**Article # 35.** 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 # 36.** To transact any other business that may legally come before the meeting.

Given under our hands and seal this 22nd day of February 1993.

Lance Burak

Duncan Riley

Deanna Calistro

Selectmen of Lincoln

PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	1	2	3	4		5
		*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Budget Ensuig Fiscal Year (omit cents)	Budget Committee		Not Recommended (omit cents)
Acct. No. GENERAL GOVERNMENT					Recommended Ensuig Fiscal Year (omit cents)		
4130 Executive		190,413	178,586	182,719	182,719		
4140 Elec., Reg., & Vital Stat.		2,575	2,309	650	650		
4150 Financial Administration							
4152 Revaluation of Property							
4153 Legal Expense		20,000	11,066	20,000	20,000		
4155 Personnel Administration		211,018	210,729	213,300	213,300		
4191 Planning and Zoning		35,442	30,411	39,046	39,046		
4194 General Government Bldg.		18,345	19,738	18,825	18,825		
4195 Cemeteries		9,660	7,350	9,828	9,828		
4198 Insurance		69,077	60,239	69,300	69,300		
4197 Advertising and Reg. Assoc.							
4199 Other General Government (C.F.)		75,000		75,000	75,000		
<b>PUBLIC SAFETY</b>							
4210 Police & Comm. Ctr.		395,878	389,181	437,490	437,490		
4215 Ambulance							
4220 Fire		32,035	33,971	54,763	54,763		
4240 Building Inspection							
4290 Emergency Management		1,150	1,144	1,150	1,150		
<b>HIGHWAYS AND STREETS</b>							
4312 Highways and Streets		173,959	157,584	182,963	182,963		
4313 Bridges							
4316 Street Lighting		36,000	33,808	38,000	38,000		
<b>SANITATION</b>							
4323 Solid Waste Collection							
4324 Solid Waste Disposal		221,098	209,089	230,642	230,642		
4325 Sewage Collection & Disposal		101,426	88,452	143,597	143,597		
<b>WATER DISTRIBUTION &amp; TREATMENT</b>							
4332 Water Services							
4335 Water Treatment		77,643	72,934	148,913	148,913		
<b>HEALTH</b>							
4414 Pest Control		2,200	1,902	2,200	2,200		
4415 Health Agencies and Hospitals		43,723	45,398	54,715	54,715		
<b>WELFARE</b>							
4442 Direct Assistance		50,000	29,913	35,000	35,000		
4444 Intergovernmental Welf. Pay'ts.							
<b>Sub-Totals (carry to top of page 3)</b>							

PURPOSE OF APPROPRIATION (Continued)	W.A. No.	1	2	3	5	
		*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Budget Enslung Fiscal Year (omit cents)	Budget Committee	
Acct. No.					Recommended Enslung Fiscal Year (omit cents)	Not Recommended (omit cents)
<b>Sub-Totals (from page 2)</b>						
<b>CULTURE AND RECREATION</b>						
4520 Parks and Recreation		59,094	45,119	61,270	61,270	
4550 Library		22,145	21,386	27,235	27,235	
4583 Patriotic Purposes		3,250	3,225	3,500	3,500	
<b>CONSERVATION</b>						
4612 Purchase of Natural Resources						
<b>REDEVELOPMENT AND HOUSING</b>						
<b>ECONOMIC DEVELOPMENT</b>						
<b>DEBT SERVICE</b>						
4711 Princ.-Long Term Bonds & Notes		190,000	190,000	190,000	190,000	
4721 Int.-Long Term Bonds & Notes		174,964	174,964	160,916	160,916	
4723 Interest on TAN		60,000	51,058	60,000	60,000	
<b>CAPITAL OUTLAY</b>						
See list attached		414,500	414,500	336,000	336,000	
Kanc. Rec. Snowmaking						65,000
<b>OPERATING TRANSFERS</b>						
4914 To Proprietary Funds:						
4915 To Capital Reserve Funds:						
4916 To Trust and Agency Funds: (RSA 31:19-a)						
<b>TOTAL APPROPRIATIONS</b>		<b>2,690,595</b>	<b>2,484,056</b>	<b>2,797,022</b>	<b>2,797,022</b>	<b>65,000</b>

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

**10% LIMITATION OF APPROPRIATIONS**

(SEE RSA 32:8, 8-a, & 32:10-b)

Please disclose the following items (to be excluded from the 10% calculation)

\$ \_\_\_\_\_ Recommended Amount of Collective Bargaining Cost Items. \$ \_\_\_\_\_ Amount of Mandatory Water & Waste Treatment Facilities. (RSA 32:10-b).

RSA 273-A:1,IV "'Cost Item' means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

**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 1993 CAPITAL EXPENSES

	1992 Appropriated	Bud Comm. Recommended
Rebuild Sewer Line on School Street	\$ 50,000	
Sewer System Rehab-Phase 1 - Route #3 Phase 2 - Downtown	\$ 50,000	\$ 50,000
Communications Center - Fire Radio & TDD/TTY	\$ 12,000	\$ 10,000
Salt Storage Building - Capital Reserve		\$ 5,000
Memorial Park - Article	\$ 5,000	\$ 10,000
Sidewalks - Rehab & Build New	\$ 30,000	\$ 15,000
Sidewalk Design - Future Sidewalks	\$ 6,000	-0-
Pollard Road Drainage Study		\$ 8,000
Pollard Road Drainage - Cap. Reserve		-0-
Water System Repairs	\$ 30,000	\$ 10,000
Ash Removal		\$ 60,000
Miscellaneous 1992 Articles	\$ 7,500	
Fire Truck - Capital Reserve	\$ 50,000	
Engineering & Design of Small Business Development Park		\$ 10,000
Revaluation - Cap. Reserve	\$ 40,000	\$ 35,000
Police Cruiser	\$ 19,000	\$ 19,500
Public Works Vehicles - Cap. Reserve	\$ 25,000	\$ 25,000
Public Works 3/4 Ton Pickup Truck 1/2 Ton Pickup Truck	\$ 15,000	\$ 12,000
Town Building - Cap. Reserve	\$ 50,000	\$ 25,000
Town Building Roof Repair		\$ 10,500
Recreation Area Bldg. - Cap. Reserve	\$ 10,000	\$ 13,000
Library Addition - Cap. Reserve	\$ 15,000	\$ 11,000
Kanc Rec. Ski Tow Insurance - Cap Res.		\$ 7,000
	<hr/>	<hr/>
	\$414,500	\$336,000

2/17/93



Acct. No.	SOURCE OF REVENUE	W.A. No.	1	2	3	4
			*Estimated Revenues Prior Year (omit cents)	Actual Revenues Prior Year (omit cents)	Selectmen's Budget Enacting Fiscal Year (omit cents)	Estimated Revenues Enacting Fiscal Year (omit cents)
3120	Land Use Change Taxes					
3180	Resident Taxes					
3185	Yield Taxes					
3188	Payment in Lieu of Taxes					
3190	Int. & Pen. on Delinquent Taxes		85,000	149,302	140,000	140,000
	Inventory Penalties					
	<b>LICENSES, PERMITS AND FEES</b>					
3210	Business Licenses and Permits					
3220	Motor Vehicle Permit Fees		130,000	125,287	125,000	125,000
3290	Other Licenses, Permits & Fees					
	<b>FROM FEDERAL GOVERNMENT</b>					
	Forest Service Patrol		9,000	9,674	9,500	9,500
	<b>FROM STATE</b>					
3351	Shared Revenue		85,000	85,000	85,000	85,000
3353	Highway Block Grant		16,049	16,049	16,903	16,903
3354	Water Pollution Grants		35,904	35,904	34,645	34,645
3356	State & Fed. Forest Land Reimb.		70,513	70,513	70,000	70,000
3357	Flood Control Reimbursement					
3359	Other Road Toll & Court Rent		10,000	7,438	5,000	5,000
	<b>FROM OTHER GOVERNMENT</b>					
3379	Intergovernmental Revenues					
	<b>CHARGES FOR SERVICES</b>					
3401	Income from Departments		140,000	169,615	165,000	165,000
3409	Other Charges Connection Fees		120,446	120,446	45,966	45,966
	<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property		700	-0-	500	500
3502	Interest on Investments		25,000	18,000	18,000	18,000
3509	Other Fees & UCC		5,000	4,411	5,000	5,000
	<b>INTERFUND OPERATING TRANSFERS FROM</b>					
3914	Proprietary Funds					
	Sewer					
	Water					
	Electric					
3915	Capital Reserve Funds		15,000	15,000	12,000	12,000
3916	Trust and Agency Funds					
	<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Notes & Bonds					
	Fund Balance:					
	Items Voted From Surplus					
	Remainder of Surplus					
	<b>TOTAL REVENUES AND CREDITS</b>		<b>748,112</b>	<b>826,639</b>	<b>732,514</b>	<b>732,514</b>

\*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations	2,797,022
Less: Amount of Estimated Revenues, Exclusive of Property Taxes	732,514
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	\$2,064,508

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

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



Standard programs consist of the following:

**Fall Soccer** for boys and girls in first to third grade. Also fourth through sixth girls and boys with away competitions.

**Spring Soccer** Sixth through eighth grade indoor league. Adult indoor tourney.

**Winter Soccer** Adult indoor pickup games.

**Summer Soccer** Adult outdoor league.

**Basketball** First and second grades. Third and fourth grades. Co-ed teams in grades five and six with away competitions.

**Baseball** T-ball co-ed teams first through fourth grade. Boy's Little League (3 teams).

**Softball** Girls (2 teams). **Open Gym** Third grade through High School.

**Tennis League** Co-ed High School and Adult. **Fly Fishing Lessons.**

**Ping Pong, Kanc Crazy Race, Hiking Club.**

**Pickle Ball League** High School and Adult.

**Men's Basketball** Pickup games.

Attendance at our various events follows:

	Woodstock	Lincoln
Mini Mite Soccer	11	5
Pee Wee Soccer (5th-6th Grade Boys)	14	8
Pee Wee Soccer (5th-6th Grade Girls)	5	10
Swimming Lessons	33	24
Boys' Little League Baseball	21	18
Girls' Little League Softball	8	11
Summer Camp	53	46
Gymnastics	54	146

Our thanks to everyone for an exceptional year. Now that the pace is set, we're looking forward to record numbers again in 1993!

Respectfully submitted:

Tony Mure  
Recreation Director

## *Important Local Phone Numbers*

<u>Police, Fire &amp; Ambulance <i>EMERGENCY</i></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>Town Office FAX</u>	<u>745-6743</u>
<u>Communications Center</u>	<u>745-2238</u>
<u>Police Department</u>	<u>745-2238</u>
<u>Fire Department</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>Lin-Wood Chamber of Commerce</u>	<u>745-6621</u>
<u>State Cable TV</u>	<u>1-800-552-0382</u>

UNAUDITED 1992 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.	41,520.00		41,520.00
Roberts, Kalene	25,817.00		25,817.00
Dovholuk, Sandy	21,864.00		21,864.00
Lavigne, K. Jeanne	17,748.00	297.00	18,045.00*
Riley, Duncan	1,200.00		1,200.00
Burak, Lance	1,200.00		1,200.00
Calistro, Deanna	1,200.00		1,200.00
Henderson, Robert	175.00		175.00
Bourassa, Cheryl	175.00		175.00
Bartlett, Jay	250.00		250.00
Ohlson, Virginia	300.00		300.00
Rannacher, Earl	1,800.00		1,800.00

\*Includes wages from Planning Department

Elections

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Donahue, Mary	200.00		200.00
Parent, Carol	100.00		100.00
Tetley, Doris	200.00		200.00
Duquette, Marie	150.00		150.00
Whitman, Susan	100.00		100.00
Lynch, June	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	4,637.00		4,637.00
Lamery, Kathy	144.00		144.00

Planning & Zoning

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Resnick, Marc	27,664.00		27,664.00

Police Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Ohlson, Craig	36,224.00	3,205.00	39,429.00
Peltier, Michael	27,547.00	4,929.00	32,476.00
Dow, Richard E.	26,121.00	4,288.00	30,409.00
Tamulonis, Michael	23,552.00	4,676.00	28,228.00
Gordon, Colleen	17,684.00	160.00	17,844.00
Duggan, Christine	21,785.00	5,300.00	27,085.00
Chivell, Joseph	23,558.00	5,293.00	28,851.00

Police Department (Cont.)

Finkle, Gary	11,988.00	1,571.00	13,559.00
Hilliard, John	20,211.00	3,502.00	23,713.00*
Tyler, Richard	12,283.00	1,301.00	13,584.00*
Welsh, Andrew	2,327.00	32.00	2,359.00
Cimikowski, Kelly	4,827.00	651.00	5,478.00*
Hilliard, David	2,764.00		2,764.00*
Batchelder, Clifford	926.00	109.00	1,035.00
Labarge, Robert C.	5,369.00	736.00	6,105.00
Morris, Chad M.	4,048.00	836.00	4,884.00*
Broderick, Nichole E.	6,279.00	821.00	7,100.00*

\*Includes wages from Communications Center

Fire Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
McInnis, Joseph	339.00		339.00
Dauphine, Clifton	1,103.00		1,103.00
Haynes, Nathan	752.00		752.00
Duguay, Arthur	302.00		302.00
Boyle, James R.	827.00		827.00
Lavigne, Daryl	279.00		279.00
Beaudin, Paul	164.00		164.00
Vaughn, John	85.00		85.00
Willey, William	31.00		31.00
Landry, Raymond	103.00		103.00
Sousa, Merrick	371.00		371.00
Kenney, Robert	581.00		581.00
Blaisdell, Jay	430.00		430.00
Stevens, Dean	276.00		276.00
Sellingham, Mark	10.00		10.00
Herbert, Richard R.	65.00		65.00
Hartle, Larry	479.00		479.00
Berio, Richard	323.00		323.00
Carroll, Sean	414.00		414.00
Landry, Christopher	585.00		585.00
Dutilly, William	336.00		336.00
Heim, Michael	97.00		97.00
Goodwin, Benson	14.00		14.00
Houde, Mark	304.00		304.00
Germain, Frederick Sr.	298.00		298.00

Animal Control

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Mulleavey, Raymond	1,500.00		1,500.00

Library

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Govoni, Carol	5,138.00		5,138.00

Library (Cont.)

Nicoll, Dorris	2,292.00	2,292.00
Peltier, Janet	1,084.00	1,084.00
Riley, Carol Ann	1,125.00	1,125.00
Connor, Anne M.	113.00	113.00

Communications Center

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Rannacher, Carol	22,520.00	1,802.00	24,322.00
Gilbert, Robert	5,805.00		5,805.00
Dunn, Linda	19,746.00	3,132.00	22,878.00*

\*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	27,543.00	5,458.00	33,001.00
Dyer, Richard	18,659.00	2,185.00	20,844.00
Libby, Stephen R.	3,043.00	581.00	3,624.00
Willey, Craig W.	38.00		38.00
Gurl, Joseph H.	1,155.00		1,155.00
Dauphine, Todd S.	5,576.00	504.00	6,080.00
Martinez, Anthony L.	5,600.00	693.00	6,293.00
Peters, Jesse L.	2,324.00	174.00	2,498.00

Solid Waste Facility

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Gagnon, Michael	22,835.00	2,076.00	24,911.00
Strickland, Thomas	20,393.00	1,627.00	22,020.00
LaRue, Paul E.	16,059.00	1,404.00	17,463.00
Gray, Edward	5,449.00	44.00	5,493.00

Water & Sewer Departments

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Durrell, Clayton	23,670.00	9,356.00	33,026.00
Willey, William	22,581.00	6,803.00	29,384.00*

\*Includes wages earned in the Maintenance Department

Recreation Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Mure, Anthony	20,530.00		20,530.00

Recreation Department (cont.)

Duguay, Jane	4,148.00		4,148.00*
Gilbert, Karen	2,298.00	15.00	2,312.00
Dovholuk, Clinton W.	772.00		772.00
Avery, Sherwood L.	1,195.00		1,195.00
Ledger, Ryan T.	1,430.00		1,430.00
Uhlman, Annette M.	1,348.00		1,348.00
Broughton, Kelly J.	1,372.00		1,372.00
Barry, Theresa	1,348.00		1,348.00
Scavetta, Michael P.	952.00		952.00

\*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, 1991 and for the year then ended. 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 \$638,846 in the General Fund and \$948,743 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 \$515,949 to \$(1,071,640), would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effect on the financial statements of the omission 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, 1991 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, Clukay & Co., PC*

April 13, 1992

EXHIBIT A  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Combined Balance Sheet – All Fund Types and Account Groups  
 December 31, 1991

	Governmental Fund Types		Fiduciary	Account Group	Totals	
	General	Capital Projects	Trust & Agency	General Long- Term Debt	(Memorandum Only) December 31,	
ASSETS					1991	1990
Cash and cash equivalents (Note 1 & 3)	\$43,957	\$2,282,688	\$1,204,314		\$3,530,959	\$1,574,275
Receivables:						
Taxes, net (Note 1)	1,117,185		645,294		1,762,479	1,442,558
Accounts	5,187	2,745			7,932	16,333
Accrued interest						27,950
Due from other governments	52,434				52,434	
Due from other funds (Note 6)	468,411	58,267	962,902		1,489,580	1,248,397
Amount to be provided for retirement of general obligation debt				\$2,345,000	2,345,000	2,600,000
Total Assets	<u>\$1,687,174</u>	<u>\$2,343,700</u>	<u>\$2,812,510</u>	<u>\$2,345,000</u>	<u>\$9,188,384</u>	<u>\$6,909,513</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable		\$88,713			\$88,713	\$39,226
Accrued expenses	\$484	52,427			52,911	453
Deposits	33,360	22,834			56,194	49,017
Due to other governments			\$1,086,831		1,086,831	914,353
Due to other funds (Note 6)	1,019,113	363,218	107,249		1,489,580	1,248,397
Bond anticipation notes payable (Note 5)		2,550,000			2,550,000	
General obligation debt payable (Note 5)				\$2,345,000	2,345,000	2,600,000
Total Liabilities	<u>1,052,957</u>	<u>3,077,192</u>	<u>1,194,080</u>	<u>2,345,000</u>	<u>7,669,229</u>	<u>4,851,446</u>
Fund Balances:						
Reserved for endowments (Note 7)			10,125		10,125	6,775
Unreserved:						
Designated (Note 8)	120,268		1,607,688		1,727,956	1,553,027
Undesignated (Deficit) (Note 2)	513,949	(733,492)	617		(218,926)	498,265
Total Fund Balances	<u>634,217</u>	<u>(733,492)</u>	<u>1,618,430</u>		<u>1,519,155</u>	<u>2,058,067</u>
Total Liabilities and Fund Balances	<u>\$1,687,174</u>	<u>\$2,343,700</u>	<u>\$2,812,510</u>	<u>\$2,345,000</u>	<u>\$9,188,384</u>	<u>\$6,909,513</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, 1991

	Governmental Fund Types		Fiduciary Fund Types	Totals (Memorandum Only)	
	General	Capital Projects	Expendable Trust	For the years ended December 31, 1991 1990	
<b>Revenues:</b>					
Taxes	\$1,859,283			\$1,859,283	\$1,889,190
Licenses and permits	136,638	\$13,485	\$160,150	310,273	314,044
Intergovernmental revenues	252,986			252,986	259,206
Charges for service	160,392			160,392	143,547
Miscellaneous revenues	42,118	56,526	55,426	154,070	143,820
<b>Total Revenues</b>	<u>2,451,417</u>	<u>70,011</u>	<u>215,576</u>	<u>2,737,004</u>	<u>2,749,807</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	546,494			546,494	555,850
Public safety	422,811			422,811	367,046
Highways and streets	164,682			164,682	201,709
Health and welfare	96,470			96,470	58,844
Sanitation	351,872			351,872	269,912
Culture and recreation	73,884			73,884	85,468
Capital outlay	159,742	881,170	18,484	1,059,396	336,527
Debt service	511,542	52,427		563,969	508,558
<b>Total Expenditures</b>	<u>2,327,497</u>	<u>933,597</u>	<u>18,484</u>	<u>3,279,578</u>	<u>2,383,914</u>
<b>Excess of Revenues Over Expenditures</b>	<u>123,920</u>	<u>(863,586)</u>	<u>197,092</u>	<u>(542,574)</u>	<u>365,893</u>
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	125,584	211,328	290,000	626,912	679,369
Operating transfers out	(290,000)	(74,320)	(262,592)	(626,912)	(679,369)
<b>Total Other Financing Sources (Uses) – Net</b>	<u>(164,416)</u>	<u>137,008</u>	<u>27,408</u>		
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>(40,496)</u>	<u>(726,578)</u>	<u>224,500</u>	<u>(542,574)</u>	<u>365,893</u>
<b>Fund Balances (Deficit) – January 1</b>	<u>674,713</u>	<u>(6,914)</u>	<u>1,383,188</u>	<u>2,050,987</u>	<u>1,685,094</u>
<b>Fund Balances (Deficit) – December 31</b>	<u>\$634,217</u>	<u>(\$733,492)</u>	<u>\$1,607,688</u>	<u>\$1,508,413</u>	<u>\$2,050,987</u>

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, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$1,770,236	\$1,859,283	\$89,047
Licenses and permits	141,800	136,638	(5,162)
Intergovernmental revenues	261,959	252,986	(8,973)
Charges for service	157,500	160,392	2,892
Miscellaneous revenues	15,000	42,118	27,118
<b>Total Revenues</b>	<u>2,346,495</u>	<u>2,451,417</u>	<u>104,922</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	821,417	546,494	274,923
Public safety	422,255	422,811	(556)
Highways and streets	204,209	164,682	39,527
Health and welfare	99,797	96,470	3,327
Sanitation	374,028	351,872	22,156
Culture and recreation	78,727	73,884	4,843
Capital outlay	131,840	159,742	(27,902)
Debt service	483,377	511,542	(28,165)
<b>Total Expenditures</b>	<u>2,615,650</u>	<u>2,327,497</u>	<u>288,153</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(269,155)</u>	<u>123,920</u>	<u>393,075</u>
<b>Other Financing Sources (Uses):</b>			
Operating transfers in	125,584	125,584	
Operating transfers out	(290,000)	(290,000)	
<b>Total Other Financing     Sources (Uses) – Net</b>	<u>(164,416)</u>	<u>(164,416)</u>	
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>(433,571)</u>	<u>(40,496)</u>	<u>393,075</u>
<b>Fund Balances – January 1, 1991</b>	<u>674,713</u>	<u>674,713</u>	
<b>Fund Balances – December 31, 1991</b>	<u><u>\$241,142</u></u>	<u><u>\$634,217</u></u>	<u><u>\$393,075</u></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, 1991

	<u>1991</u>	<u>1990</u>
Operating revenues:		
Investment income	<u>\$312</u>	<u>\$223</u>
Net operating income	312	223
Non-operating revenues:		
Bequests	<u>3,350</u>	<u>2,500</u>
Net income	3,662	2,723
Fund Balances – January 1	<u>7,080</u>	<u>4,357</u>
Fund Balances – December 31	<u><u>\$10,742</u></u>	<u><u>\$7,080</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, 1991

	<u>1991</u>	<u>1990</u>
Cash Provided from Operating Activities:		
Interest on trust investments	<u>\$312</u>	<u>\$223</u>
Cash Provided by Operating Activities	<u>312</u>	<u>223</u>
Cash Provided by Capital and Related Financing Activities:		
Bequests	<u>6,975</u>	<u>          </u>
Change in cash and cash equivalents	7,287	223
Cash and cash equivalents, January 1,	<u>4,580</u>	<u>4,357</u>
Cash and cash equivalents, December 31,	<u><u>\$11,867</u></u>	<u><u>\$4,580</u></u>
Reconciliation of Net Operating Income to Cash Provided by Operating Activities:		
Net Operating Income	<u><u>\$312</u></u>	<u><u>\$223</u></u>

*See notes to financial statements*

TOWN OF LINCOLN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS  
December 31, 1991

**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, 1991

Sewer Tap Fee Fund  
Sewer Lift Station Fund  
Pollard Road Water Main Fund  
Fire Station Fund  
Maple Street Reconstruction  
Monitoring Wells  
Water System Construction

Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds for various purposes, and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

*Trust Funds* - Non-expendable trust funds are accounted for and reported as proprietary funds since capital maintenance is critical. Expendable trust funds (Capital Reserve Funds) are accounted for in essentially the same manner as governmental funds.

*Agency Funds* - The Town collects taxes for the Lincoln-Woodstock Cooperative School District and Grafton County, both independent governmental units, which are remitted to them as required by law. These funds are accounted for as agency funds.

Account Groups

Accounts groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town.

*General Fixed Asset Account Group* - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

*General Long-Term Debt Account Group* - is used to record the outstanding long-term obligations of the Town.

*Basis of Accounting*

The accrual basis is used for the non-expendable trust funds. The measurement focus of these funds is determination of net income, financial position and cash flows ("capital maintenance" focus).

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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1991

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.

***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 12, 1991	
Town Meeting	\$6,034,714
Overlay	244,365
Perspective Differences:	
Water System Construction Capital Project	(3,400,000)
Public Works Vehicle Capital Reserve	(25,000)
Timing Differences:	
Continuing appropriations January 1, 1991	171,839
Continuing appropriations December 31, 1991	(120,268)
Total General Fund	<u><u>\$2,905,650</u></u>

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 1991, the Town applied \$382,000 of its unappropriated fund balance to reduce taxes.



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1991

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

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

***Taxes Receivable*** - Taxes levied during 1991 and prior and uncollected at December 31, 1991 are recorded as receivables net of reserves for estimated uncollectibles of \$14,355.

***Revenues, Expenditures and Expenses***

***Property Taxes*** - Taxes are levied on the assessed value of all taxable real property as of the prior April 1st (\$440,484,159 as of April 1, 1991) and were due in two installments on July 1 and December 1. Taxes paid after the due dates accrue interest at 12% per annum. Current collections for the period ended December 31, 1991 were 74.8% 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 1991 receivables collected prior to March 1, 1992 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 \$515,949 to (\$1,071,640), 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 1994. 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, 1991 the Capital Projects Fund was in a deficit position. This deficit is comprised by following individual funds:

Sewer Tap Fee Fund	\$41,065
Sewer Lift Station	10,413
Pollard Road Water Main Fund	(186,196)
Fire Station Fund	986
Maple Street Reconstruction Fund	19,057
Well Monitoring Fund	27,867
Water System Construction Fund	(646,684)
	<u>(\$733,492)</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1991

The deficit in the Pollard Road Water Main Fund will be funded through transfers from other projects and other funds. The deficit in the Water System Construction Fund will be funded through Federal grants and the issuance of long-term debt.

**NOTE 3—CASH AND CASH EQUIVALENTS**

The Town's cash management policy requires that deposits and investments be made in New Hampshire based financial institutions that participate the federal depository insurance plan. Deposits are limited to demand deposits, money market accounts, certificates of deposit, and repurchase agreements in accordance with New Hampshire State law (RSA 41:29). Responsibility for the investments of the Trust Funds is with the Board of Trustees.

At year end, the carrying amount of the Town's deposits was \$382,389 and the bank balance was \$506,193. Of the bank balance, \$200,000 was covered by federal depository insurance and \$306,193 was uninsured and uncollateralized.

The Town's cash equivalents are categorized to provide an indication of the level of risk assumed by the Town of Lincoln. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Town's name.

	Book Value	Market Value
Repurchase agreements:		
Category 2	\$374,000	\$374,000
Category 3	<u>2,774,570</u>	<u>2,774,570</u>
Total repurchase agreements	3,148,570	<u>\$3,148,570</u>
Book value of cash and deposits	382,389	
Total cash and cash equivalents	<u>\$3,530,959</u>	

The Town has a security interest in obligations of the United States Government equal to the amount of the Category 3 repurchase agreements, which does not meet the criteria of collateralization as defined by Governmental Accounting Standards Board Statement 3.

**NOTE 4—PENSION PLAN**

The Town participates in the New Hampshire Retirement System, which is a multi-employer defined benefit pension plan. The system covers substantially all full-time permanent employees, except for the water, sewer and recreation departments. The Plan, which is a cost sharing, multiple-employer Public Employee Retirement System (PERS), is divided into two membership groups. Group I consists of non-public safety employees. Group II consists of public safety officers. It requires that both the Town and employees contribute to the plan and provide retirement, disability and death benefits.

TOWN OF LINCOLN, NEW HAMPSHIRE  
 NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
 December 31, 1991

Group I - Members contributing through age 60 qualify for normal service retirement allowance based on years of creditable service. The yearly pension amount is 1/60 (1.67%) of average final compensation (AFC) multiplied by the years of creditable service. AFC is defined as the average of the three highest salary years. At age 65 the yearly pension amount is recalculated at 1/66 (1.5%) of AFC multiplied by the years of creditable service. Members in service with 10 or more years creditable service who are between age 50 and 60 are entitled to a retirement allowance with appropriate graduated reduction based on years of creditable service.

Group II - After attaining the age of 45, members with 20 years of creditable service qualify to receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members in service at age 60 qualify to receive a prorated retirement allowance.

Members of both groups are entitled to disability allowances and also death benefit allowances subject to various requirements and rates based on AFC or earnable compensation.

The State of New Hampshire funds 35% of employer costs for public safety officers employed by the Town (Group II). The State does not participate in funding the employer cost of other Town employees (Group I).

The Town's current year covered wages were \$570,937, 80% of total wages of \$709,892. Employee contributions were \$37,140. Employee contribution rates were 9.3% and 5% for public safety and general employees respectively. The Town's contribution to this plan was \$20,865. The Town's contribution rates for public safety and general employees were 6.0% and 2.3% respectively.

The amount of total pension benefit obligation is based on a standardized measurement established by GASB Statement 5, *Disclosure of Pension Information by Public Employee Retirement Systems and Local Governmental Employers* that must be used by a PERS. The standardized measurement is the actuarial present value of creditable projected benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date, and is adjusted for the effects of projected salary increases. A standardized measure of the pension benefit obligation that was adopted by the GASB to enable readers to (a) assess the PERS funding status on a going-concern basis, (b) assess progress made in accumulating sufficient assets to pay benefits when due, and (c) make comparisons among other PERS and among other employers.

The Plan's total benefit obligation and net assets available for pension benefits as of June 30, 1990 are as follows (in millions) (The Town's portion of these amounts is not determinable):

Total pension benefit obligation	\$1,559
Net assets available for pension benefits, at market value	1,356
	<u>\$203</u>

The measurement of the total pension benefit obligation is based on the June 30, 1990 actuarial forecast valuation, updated from the June 30, 1989 actuarial valuation. The June 30, 1989 valuation included several changes relative to the Plan and to the actuarial assumptions. The post-retirement mortality, withdrawal and vesting rates, service retirement rates and disability

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1991

retirement rates were all revised to better reflect actual experience of the Plan. These Plan and actuarial assumption changes resulted in an aggregate increase in the Plan's total pension benefit obligation of approximately \$600 million. The normal contribution rate for Group I employees is projected to increase to 6.94% as of July 1, 1992.

Cost of living increases to retirees is being funded by the Town on a percentage reimbursement basis to 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 are not material and 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.

*Changes in Long-Term Debt* - The following is a summary of debt transactions of the Town for the year ended December 31, 1991:

Debt Payable - January 1, 1991	\$2,600,000
Debt Retired	(255,000)
Debt Payable - December 31, 1991	<u>\$2,345,000</u>

*General Long-Term Debt* - Debt payable at December 31, 1991 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%	\$80,000
\$250,000 - 1985 Water Projects Bonds due in annual installments of \$15,000 through February 15, 2000; interest at 8.12% to 9.00%	135,000
\$573,000 - 1986 Capital Improvements Bonds due in annual installments of \$25,000 to July 15, 1996; interest 5.6% to 7.86%	125,000
\$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%	440,000
\$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%	215,000

TOWN OF LINCOLN, NEW HAMPSHIRE  
 NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
 December 31, 1991

\$1,510,00 - 1988 Capital Improvements Bonds due in annual installments of \$75,000 January 15, 1992 to 2009, interest at 7.5% to 7.82%	1,350,000
	<u>\$2,345,000</u>

*Summary of Debt Service Requirements to Maturity* - The annual requirements to amortize all debt outstanding as of December 31, 1991, including interest of \$1,326,773 are as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>General Obligation</u> <u>Debt Payable</u>
1992	\$364,358
1993	349,849
1994	330,901
1995	317,576
1996	303,549
1997-2001	1,143,923
2002-2006	610,262
2007-2009	251,355
	<u>\$3,671,773</u>

The State of New Hampshire annually reimburses the Town for a portion of its Sewer related debt service. During 1991, these contributions by the State were \$37,123.

*Authorized and Unissued Debt* - Long-term debt authorized and unissued at December 31, 1991 is detailed as follows:

<u>Purpose</u>	<u>Amount</u>
Sewer (1979)	\$70,000
Sewage Treatment Facility (1987)	700,000
Water System Construction (1991)	3,400,000
	<u>\$4,170,000</u>

*Bond Anticipation Notes Payable*

At December 31, 1991, the Town had \$2,550,000 bond anticipation notes payable April 15, 1992 with interest at 5.65% per annum.

TOWN OF LINCOLN, NEW HAMPSHIRE  
 NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
 December 31, 1991

**NOTE 6--INTERFUND BALANCES**

Interfund receivables/payables at December 31, 1991 were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$468,411	\$1,019,113
Capital Projects Funds:		
Sewer Lift Station	10,413	
Maple Street Construction	19,057	
Well Monitoring	27,867	
Sewer Tap Fee Fund	930	
Pollard Road Water Main Fund		182,407
Fire Station Fund		16,460
Water System Construction Fund		164,351
Trust and Agency Funds:		
Capital Reserve Funds	415,241	
Property Tax Agency Fund	547,661	106,124
Non-Expendable Trust Funds		1,125
Total	<u>\$1,489,580</u>	<u>\$1,489,580</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, 1991 were as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$10,125	\$617	\$10,742

**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	\$22,817
Road Resurfacing	3,538
Infiltration/Inflow Analysis	15,000
Drainage	2,461
Highway Block Grant	27,539
Town Building and Engineering	9,401
Water System Engineering	3,102
Thiokol Snow Cat	3,700
Corrosion Control	8,710

TOWN OF LINCOLN, NEW HAMPSHIRE  
 NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
 December 31, 1991

Library	2,000
Pollard Road Drainage	15,000
Traffic Light	5,000
Fire Study	2,000
	<u>\$120,268</u>

*Expendable Trust Funds*

Expendable Trust Funds at December 31, 1991, are as follows:

Water Tap Fee Fund - 1987	\$960,929
Revaluation - 1989	60,830
Fire Truck - 1989	157,385
Town Building - 1989	322,717
Public Works Vehicle - 1990	27,436
Recreation Building - 1990	30,690
Water System - 1990	32,701
Library Building - 1991	15,000
Total Expendable Trust Funds	<u>\$1,607,688</u>

SCHEDULE 1  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Combining Balance Sheet – All Capital Projects Funds  
 December 31, 1991

	Sewer Tap Fee Fund	Sewer Lift Station Fund	Pollard Road Water Main Fund	Fire Station Fund	Maple Street Reconstruction Fund	Monitoring Wells Fund	Water System Construction Fund	Combining Total
Cash and equivalents	\$40,135	\$5,309	\$7,239	\$17,446			\$2,212,559	\$2,282,688
Accounts receivable							2,745	2,745
Due from other funds	930	10,413			\$19,057	\$27,867		58,267
Total Assets	<u>\$41,065</u>	<u>\$15,722</u>	<u>\$7,239</u>	<u>\$17,446</u>	<u>\$19,057</u>	<u>\$27,867</u>	<u>\$2,215,304</u>	<u>\$2,343,700</u>

ASSETS

LIABILITIES AND FUND BALANCES

Liabilities:							\$88,713	\$88,713
Accounts payable							52,427	52,427
Accrued expenses							6,497	22,834
Deposits		\$5,309	\$11,028				164,351	363,218
Due to other funds			182,407	\$16,460			2,550,000	2,550,000
Bond anticipation notes payable								
Total Liabilities		<u>5,309</u>	<u>193,435</u>	<u>16,460</u>			<u>2,861,988</u>	<u>3,077,192</u>
Fund Balances:								
Undesignated (Deficit)	\$41,065	10,413	(186,196)	986	\$19,057	\$27,867	(646,684)	(733,492)
Total Fund Balances	<u>41,065</u>	<u>10,413</u>	<u>(186,196)</u>	<u>986</u>	<u>19,057</u>	<u>27,867</u>	<u>(646,684)</u>	<u>(733,492)</u>
Total Liabilities and Fund Balances	<u>\$41,065</u>	<u>\$15,722</u>	<u>\$7,239</u>	<u>\$17,446</u>	<u>\$19,057</u>	<u>\$27,867</u>	<u>\$2,215,304</u>	<u>\$2,343,700</u>



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, 1991

	Sewer Tap Fee Fund	Sewer Lift Station Fund	Pollard Road Water Main Fund	Fire Station Fund	Maple Street Reconstruction Fund	Monitoring Wells Fund	Water System Construction Fund	Combining Total
Revenues:								
Licenses and permits	\$13,485							\$13,485
Miscellaneous revenues	6,216			\$986			\$49,324	56,526
Total Revenues	19,701			986			49,324	70,011
Expenditures:								
Capital outlay						\$26,261	854,909	881,170
Debt service						26,261	52,427	52,427
Total Expenditures						26,261	907,336	933,597
Excess of Revenues Over (Under)	19,701			986		(26,261)	(858,012)	(863,586)
Expenditures								
Other Financing Sources:								
Operating transfers in							211,328	211,328
Operating transfers out	(74,320)							(74,320)
Total Other Financing Sources (Uses)	(74,320)						211,328	137,008
Excess of Revenues and Other Sources Over (Under)								
Expenditures	(54,619)			986		(26,261)	(646,684)	(726,578)
Fund Balances (Deficit) January 1, 1991	95,684	\$10,413	(186,196)		\$19,057	54,128		(6,914)
Fund Balances (Deficit) December 31, 1991	\$41,065	\$10,413	(186,196)	\$986	\$19,057	\$27,867	(3646,684)	\$733,492

SCHEDULE 3  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Combining Balance Sheet – All Trust and Agency Funds  
 December 31, 1991

	Capital Reserve Funds	Non- expendable Trust Funds	Property Tax Agency Fund	Combining Total
<b>ASSETS</b>				
Cash and equivalents	\$1,192,447	\$11,867		\$1,204,314
Taxes receivable			\$645,294	645,294
Due from other funds	415,241		547,661	962,902
Total Assets	<u>\$1,607,688</u>	<u>\$11,867</u>	<u>\$1,192,955</u>	<u>\$2,812,510</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Due to other governments			\$1,086,831	\$1,086,831
Due to other funds		\$1,125	106,124	107,249
Total Liabilities		<u>1,125</u>	<u>1,192,955</u>	<u>1,194,080</u>
<b>Fund Balances:</b>				
Reserved for endowments		\$10,125		10,125
<b>Unreserved:</b>				
Designated for subsequent years' expenditure	\$1,607,688			1,607,688
Undesignated		617		617
Total Fund Balances	<u>1,607,688</u>	<u>10,742</u>		<u>1,618,430</u>
Total Liabilities and Fund Balances	<u>\$1,607,688</u>	<u>\$11,867</u>	<u>\$1,192,955</u>	<u>\$2,812,510</u>

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, 1991

	Capital Reserve Funds							Combining Total	
	Water Tap Fee Fund	Library Building	Town Building	Fire Truck	Revaluation	Public Works Vehicles	Recreation Building		Water System
Revenues:									
Licenses and permits	\$160,150								\$160,150
Miscellaneous revenues	34,609		\$11,370	\$4,745	\$1,242	\$920	\$690	\$1,850	55,426
Total Revenues	194,759		11,370	4,745	1,242	920	690	1,850	215,576
Expenditures:									
Capital outlay						18,484			18,484
Excess of Revenues (Under) Expenditures	194,759		11,370	4,745	1,242	(17,564)	690	1,850	197,092
Other Financing Sources (Uses):									
Operating transfers in		\$15,000	50,000	50,000	35,000	25,000	15,000	100,000	290,000
Operating transfers out	(51,264)							(211,328)	(262,592)
Total Other Financing Sources (Uses)	(51,264)	15,000	50,000	50,000	35,000	25,000	15,000	(111,328)	27,408
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	143,495	15,000	61,370	54,745	36,242	7,436	15,690	(109,478)	224,500
Fund Balances - January 1, 1991	817,434		261,347	102,640	24,588	20,000	15,000	142,179	1,383,188
Fund Balances - December 31, 1991	\$960,929	\$15,000	\$322,717	\$157,385	\$60,830	\$27,436	\$30,690	\$32,701	\$1,607,688

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, 1991

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Taxes:</b>			
Property taxes	\$1,716,631	\$1,727,307	\$10,676
Yield taxes	100		(100)
Interest and penalties	53,505	131,976	78,471
<b>Total Taxes</b>	<u>1,770,236</u>	<u>1,859,283</u>	<u>89,047</u>
<b>Licenses and Permits:</b>			
Motor vehicle permit fees	140,000	131,359	(8,641)
Dog licenses	200	184	(16)
Other permits and fees	1,600	5,095	3,495
<b>Total Licenses and Permits</b>	<u>141,800</u>	<u>136,638</u>	<u>(5,162)</u>
<b>Intergovernmental Revenues:</b>			
State shared revenues	135,486	135,486	
Highway block grant	16,780	16,780	
State and federal forest land	70,513	61,133	(9,380)
State Aid water pollution	37,123	37,123	
Road toll refund	2,000	2,407	407
Railroad tax	57	57	
<b>Total Intergovernmental Revenues</b>	<u>261,959</u>	<u>252,986</u>	<u>(8,973)</u>
<b>Charges for Service:</b>			
National Forest Patrol	8,000	9,286	1,286
Income from departments	145,000	143,501	(1,499)
District Court rent	4,500	7,500	3,000
Ordinance fees		105	105
<b>Total Charges for Service</b>	<u>157,500</u>	<u>160,392</u>	<u>2,892</u>
<b>Miscellaneous Revenues:</b>			
Interest on deposits	15,000	37,843	22,843
Insurance refunds and reimbursements		2,770	2,770
Sale of town property		850	850
Miscellaneous		655	655
<b>Total Miscellaneous Revenues</b>	<u>15,000</u>	<u>42,118</u>	<u>27,118</u>
<b>Total Revenues</b>	<u>2,346,495</u>	<u>2,451,417</u>	<u>104,922</u>
<b>OTHER FINANCING SOURCES:</b>			
<b>Operating Transfers In:</b>			
Capital Projects Funds	74,320	74,320	
Capital Reserve Funds	51,264	51,264	
<b>Total Other Financing Sources</b>	<u>125,584</u>	<u>125,584</u>	
<b>Total Revenues and Other Financing Sources</b>	<u>\$2,472,079</u>	<u>\$2,577,001</u>	<u>\$104,922</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, 1991

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>General Government:</b>			
Town officers' salaries and expenses	\$179,674	\$181,365	(\$1,691)
Election and registration	1,545	909	636
Cemeteries	9,510	7,593	1,917
General government buildings	19,576	18,623	953
Planning and zoning	36,522	36,065	457
Legal expenses	10,000	9,998	2
FICA, retirement and pension	62,850	65,115	(2,265)
Insurance	182,375	174,355	8,020
Overlay	244,365	52,471	191,894
Contingency	75,000		75,000
<b>Total General Government</b>	<u>821,417</u>	<u>546,494</u>	<u>274,923</u>
<b>Public Safety:</b>			
Police department	307,530	298,087	9,443
Fire department	16,077	23,485	(7,408)
Civil defense	1,150	250	900
Communications	97,498	100,989	(3,491)
<b>Total Public Safety</b>	<u>422,255</u>	<u>422,811</u>	<u>(556)</u>
<b>Highways and Streets:</b>			
Town maintenance	168,063	135,433	32,630
Street lights	36,146	29,249	6,897
<b>Total Highways and Streets</b>	<u>204,209</u>	<u>164,682</u>	<u>39,527</u>
<b>Health and Welfare:</b>			
Health department	47,572	48,594	(1,022)
Animal control	2,225	2,611	(386)
General assistance	50,000	45,265	4,735
<b>Total Health and Welfare</b>	<u>99,797</u>	<u>96,470</u>	<u>3,327</u>
<b>Sanitation:</b>			
Incinerator	212,208	200,853	11,355
Sewer department	94,841	86,537	8,304
Water department	66,979	64,482	2,497
<b>Total Sanitation</b>	<u>374,028</u>	<u>351,872</u>	<u>22,156</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, 1991

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>Culture and Recreation:</b>			
Library	21,869	21,170	699
Recreation	54,108	49,707	4,401
Patriotic purposes	2,750	3,007	(257)
<b>Total Culture and Recreation</b>	<u>78,727</u>	<u>73,884</u>	<u>4,843</u>
<b>Capital Outlay:</b>			
Road resurfacing	17,985	17,985	
Ash and leachate disposal	350	350	
New vehicles	26,000	26,255	(255)
Sidewalk tractor	40,000	40,000	
Loon Mountian bridge	26,668	44,357	(17,689)
Police department renovations	15,000	14,843	157
Water system engineering	2,837	2,837	
Water line relocation	3,000	13,115	(10,115)
<b>Total Capital Outlay</b>	<u>131,840</u>	<u>159,742</u>	<u>(27,902)</u>
<b>Debt Service:</b>			
Principal of debt	255,000	255,000	
Interest on long-term	193,377	193,377	
Interest on temporary debt	35,000	63,165	(28,165)
<b>Total Debt Service</b>	<u>483,377</u>	<u>511,542</u>	<u>(28,165)</u>
<b>Total Expenditures</b>	<u>2,615,650</u>	<u>2,327,497</u>	<u>288,153</u>
<b>Other Financing Uses:</b>			
Transfer to Capital Reserve Funds	290,000	290,000	
<b>Total Other Financing Uses</b>	<u>290,000</u>	<u>290,000</u>	
<b>Total Expenditures and Other Financing Uses</b>	<u><u>\$2,905,650</u></u>	<u><u>\$2,617,497</u></u>	<u><u>\$288,153</u></u>

TOWN OF LINCOLN  
WELFARE STATISTICS

\*\*\*\*\*

	1991	1992
Total Cases:	58	46
Total Persons Assisted:	113	89
Single Persons	22	20
Families	30	25
Cases due to Medical Reasons	5	5
Mothers awaiting AFDC	9	1
One-Time Cases	21	16
Burials	0	0
Active Cases	18	12
Assistance Most Frequently Requested	rent	rent
Number of Monthly Rentals Paid	105	72
Average Monthly Cost of Rent	\$375	\$273
Food Vouchers Issued	70	42
Homeless Persons Assisted/Sheltered	6	6
Enrolled in Work Program	13	18
Cases Sanctioned	5	4

\*\*\*\*\*

Births Registered in the Town of Lincoln, NH for the Year Ending Dec. 31, 1992

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
February 4	Littleton, NH	Ashley Sarah	Thomas O. Gochenaur	Carol A. Geier
February 13	Littleton, NH	Callie Ray	Thomas Patrick Hughes	Deborah Renee Huddle
February 25	Littleton, NH	Kate Leigh	Jeffrey R. Woodward	Lisa Beth Swenson
February 26	Littleton, NH	Seth Devan	James K. Hosford III	Barbara Marie Huston
July 7	Littleton, NH	Erica Glynn	Robert Allen Haase	Mary Ellen Glynn
July 7	Littleton, NH	Marissa Elizabeth	Robert Allen Haase	Mary Ellen Glynn
August 7	Littleton, NH	Robert Charles	Not Stated	Bonnie Lynn Hewes
August 14	Littleton, NH	Shannon Michelle	Michael T. O'Connor	Debra Ellen Bloom
September 20	Littleton, NH	Austin Sparks	Peter Wayne Tetley	Julie Anne Lewis
October 27	Littleton, NH	Mary Katherine	David Leon Randall	Louise Evon Shirah
December 3	Littleton, NH	Ethan Francis	John Charles Mead	Karen Ann Gallant



Marriages Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1992

Date of Marriage	Name and Surname of Groom and Bride	Res. of Each at Time of Marriage
February 10	Stephen R. Pelletier Maria P. Beerkens	Hartford, CT Hartford, CT
April 4	James E. Chandley Joan Downing	Watertown, MA Watertown, MA
May 9	Kevin F. Savoy Cynthia J. Barry	Lincoln, NH Lincoln, NH
May 22	John C. Mead Karen Ann Gallant	Lincoln, NH Lincoln, NH
June 11	Thomas Anthony Diab Caren Maria Klein	Lincoln, NH Norwell, MA
June 13	Richard Morris Bronson Angeline Mae Landry	Lincoln, NH Littleton, NH
June 19	Roger C. Harrington Sarah A. Theriault	Lincoln, NH Lincoln, NH
June 20	Donald Irving Landry Billie Marie Vaughn	Lincoln, NH Lincoln, NH
June 21	Anthony Paul Daniel Tama Loreine Johnson	Fayetteville, WV Fayetteville, WV
August 2	Michael Steve Heim Karen Towle	Lincoln, NH Lincoln, NH
August 7	Curt A. Dexter Cheryl L. Huntoon	Littleton, NH Lincoln, NH

Marriages Cont'd	Name and Surname of Groom and Bride	Res. of Each at Time of Marriage
August 8	John Angelo Gulinello Lisa Ann Bocaner	Dorchester, MA Dorchester, MA
August 8	Michael Francis Touhey Jr. Megan Jean Morse	Milford, MA Dorchester, MA
August 13	George P. Spanos Brenda Jane Griffiths	Lincoln, NH Lincoln, NH
August 15	Kerry John O'Connell Kerri Ann Grace	Lincoln, NH Thornton, NH
August 15	Daniel Scott Smith Kellee Ann Patterson	Lincoln, NH Lincoln, NH
August 15	Paul Joseph O'Donnell Jennifer Martell Wood	Hingham, MA Hingham, MA
August 16	Stewart Lawton Taylor Mary Katharine Massa	Providence, RI Riverside, RI
August 21	Thomas J. Borman Donna M. Ciraula	Salem, MA Salem, MA
September 5	James M. Christopher Lori A. Gilbar	Lincoln, NH Lincoln, NH
September 17	Melvin Edward Riggs Doreen B. Hickson	Plymouth, MA Plymouth, MA
September 25	Daniel F. Linnell Lorraine T. Manfre	Dedham, MA Dedham, MA

Marriages Cont. d

Date of Marriage	Name and Surname of Groom and Bride	Res. of Each at Time of Marriage
September 26	Jonathan Sherman Adams Angela Marie Smith	Lincoln, NH Lincoln, NH
October 10	Jonathan Allan Campbell Michelle Lynne Curtis	Lynn, MA Lynn, MA
October 11	Robert P. DeGrazia Jr. Lisamarie Cossette	Taunton, MA Taunton, MA
October 12	David Michael Ritt Elizabeth Anne Fitzpatrick	Harwich, MA Harwich, MA
October 12	Thomas Christopher Warren Tina Marie Mcglothin	Norwood, MA Norwood, MA
October 17	Joseph A. Drapeau Janet M. McGinley	Lincoln, NH Lincoln, NH
November 7	Norman Anthony Araujo Maria Medeiros Rose	Lincoln, NH Lincoln, NH
November 10	Steven Mark Rutherford Tammie Lynn Stanwood	Methuen, MA Methuen, MA
December 9	Robert D. DeMello Tara M. Wagoner	Lincoln, NH Lincoln, NH

Deaths Registered in the Town of Lincoln, NH for the Year Ending Dec. 31, 1992

Date of Death	Place of Death	Name and Surname of the Deceased	Name of Father	Maiden Name of Mother
January 6	Lebanon, NH	Donna Lee Beard	Clifford S. Wyman	Constance Joseph
January 24	Littleton, NH	Leslie B. Sargent, Jr.	Leslie B. Sargent, Sr.	Romilla Campbell
March 7	No. Haverhill, NH	Winifred Raymond	Vital Michaud	Unknown
March 27	Lincoln, NH	Wayne R. Volkmann II	Wayne R. Volkmann	Linda K. Whipple
April 1	Littleton, NH	William Patrick Boyle	Donald J. Boyle	Katherine G. Milney
April 14	Franconia, NH	Frances J. Levasseur	Adolphus Brusio	Bridgett Doyle
April 26	Lincoln, NH	Catherine M. O'Brien	Edward Moran	Mildred Dyer
May 10	Lincoln, NH	Catherine Pivchik	Unknown	Unknown
June 14	Lincoln, NH	John Raymond Faherty	Robert P. Faherty	Natalie Wotasek
August 7	Littleton, NH	Robert Charles Handt	Paul Leonard	Bonnie Lynn Hewes
October 4	Littleton, NH	Winifred M. Brooks	Winfield A. Davis	Mary O'Connell
October 17	Littleton, NH	Joseph B. N. McInnis, Sr.	Kenneth P. McInnis	Kathleen C. Mulleavy
October 20	Franconia, NH	Scott A. Fitzgerald	Richard A. Fitzgerald	Nancy Allen
October 20	Franconia, NH	Matthew S. LeClair	William J. LeClair	Nancy Trombley
October 23	Littleton, NH	Marie B. A. Beilock	August Gallant	Rose Ouelette
October 28	Littleton, NH	Barbara Jean Moody	Iner Peterson	Helen Robinson
October 30	Littleton, NH	Lena Mary Bouchard	Thomas J. Ledger	Alma M. Poirier
November 29	Littleton, NH	Jean Paul Lehouillier	Charles Lehouillier	Lumina Tardiff



