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# TOWN OF LINCOLN NEW HAMPSHIRE

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For The Fiscal Year Ending  
December 31, 1993



**Annual Report  
of the  
Officers  
for the**

**TOWN OF  
LINCOLN, NH.**

**Year Ending  
December 31, 1993**

**RMC Graphics  
Conway, N.H.**



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The following are listed in order of their rank by the University, beginning with the highest rank. The following are listed in order of their rank by the University, beginning with the highest rank.

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MINUTES OF TOWN MEETING  
LINCOLN, NEW HAMPSHIRE  
March 9, 1993

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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 to dispense with the reading of the entire warrant and to open the polls, seconded by Jane Duguay. Affirmative vote-unanimous.

The Moderator called the business meeting to order at 7:45 p.m. He then made rules of the meeting to be as followed.  
1. All people when speaking must go to the microphone so that everyone will be heard on tape. 2. All people should remain silent when someone else is talking out of courtesy.

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

Lance Burak	Selectmen for Three Years	157 votes
William Conn		196 votes
Sandy Dovholuk	Town Clerk for One Year	325 votes
Jeanne Lavigne		5 votes
Kalene Roberts		1 vote
Earl Rannacher	Treasurer for One Year	335 votes
Jay P. Bartlett	Moderator for One Year	332 votes
Barbara Hooker		1 vote
Edward Clark	Budget Committee for Three Years	266 votes
Paul J. Beaudin II		247 votes
Celeste Reardon		275 votes
Pat McTeague		2 votes
Wilfred Bishop		3 votes
Bill Conn		1 vote
Joel Bourassa		1 vote
Sandy Dovholuk		1 vote
Laurent Laundry		1 vote
Joe Conn		4 votes
Pam Dyer		2 votes
Roger Harrington		1 vote
David Thompson		1 vote
Dan Barry		1 vote
Charlott Grassett		1 vote
Danny Bourassa		1 vote
Carol Parent		1 vote
Kathleen O'Connor		1 vote
Roger Stewart		1 vote
Joan Hughes		1 vote
Earl Rannacher		1 vote
Joanne Engler		1 vote
Bruce Engler		2 vote
Richard Testa		1 vote
Dale Whitman		1 vote
J. Randolph Boyle		1 vote
Barbara Hooker		1 vote
Martha Patterson		1 vote



Murray Clark	1 vote
Joe Chenard	1 vote
Michael Reardon	1 vote
Rick Weissbrod	1 vote
Roger Landry	1 vote

Budget Committee for Two Years

Louise Willey	311 votes
Paul Beaudin II	1 vote
Roland Bourassa	1 vote

Budget Committee for One Year

Paul Beaudin II	2 votes
Robert Henderson	1 vote
Peter Moore	1 vote
Louise Willey	1 vote
Eugene Duquette	1 vote
Rick Kelley	1 vote
Karen Heim	1 vote
Wilfred Bishop	1 vote
Roger Stewart	1 vote
Roger Harrington	1 vote
Sally Nicoll	1 vote
Richard Testa	1 vote
Earl Rannacher	1 vote
Wally Rennie	1 vote
Cheryl Bourassa	1 vote
Peter Spanos	1 vote
Joe Chenard	1 vote
Roland Bourassa	1 vote
Barbara Hooker	1 vote
James Bujeaud	1 vote
Joe Conn	2 vote
Leslie Halloway	1 vote
Fred Germaine	1 vote
Pat McTeague	1 vote
Virginia Ohlson	1 vote
Theresa Lehouillier	1 vote

Trustee of Trust Funds for Three Years

K. Jeanne Lavigne	299 votes
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Trustee of Trust Funds for Two Years

Jeanne Lavigne	2 votes
Joyce Weldon	1 vote
Louise Willey	1 vote
Sally Nicoll	1 vote
Theresa Lehouillier	1 vote
Roger Harrington	1 vote
Roger Stewart	1 vote
Murray Clark	1 vote
Vic Aldridge	1 vote

Trustee of Trust Funds for One Year

Roger Harrington	1 vote
Roger Thompson	1 vote
Jay Bartlett	1 vote
Ed O'Brien	1 vote
John Patterson	1 vote
Jeanne Lavigne	2 vote
Susan Whitman	1 vote
Karen Heim	1 vote
Celeste Reardon	1 vote

Library Trustee for Three Years

Peter Moore	13 votes
Carol Govoni	4 votes
Barbara Hooker	4 votes



Sally Nicoll	2 votes
Celeste Reardon	2 votes
Carol Riley	1 vote
Debra Ouellette	1 vote
Janet Peltier	1 vote
Barbara Rennie	1 vote
Helen Libby	1 vote
Wilfred Bishop	1 vote
Donna Thompson	1 vote
Kathy Cook	1 vote

Supervisor of the Checklist for Five Years

Jane Duguay	316 votes
Marie Duquette	1 vote

Supervisor of the Checklist for One Year

Cheryl Bourassa	302 votes
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**Article #2** Do you favor the continuation of the Town Manager Plan as now in force in this Town? YES-169 NO-178

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

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Lincoln Land Use Plan Ordinance. Amendment No. 1 would create a new commercial district on Town land adjacent to Burndy, to be called the Small Business Development District. YES-261 NO-77

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Lincoln Land Use Plan Ordinance. Amendment No. 2 would establish a new overlay district to be called the Floodplain Development District, which would enable the Town to participate in the National Flood Insurance Program. YES-242 NO-84

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town of Lincoln Land Use Plan Ordinance. Amendment No. 3 would create an overlay district to be called the Shoreland Protection District. The effect of adoption will be to substitute these regulations for State regulations under RSA 483-B. YES-171 NO-135

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town of Lincoln Land Use Plan Ordinance. Amendment No. 4 includes the regulation of Adult Oriented Businesses, and other miscellaneous changes. YES-177 NO-132

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town of Lincoln Land Use Plan Ordinance. Amendment No. 5 would rezone the parcel of land located on the Kancamagus Highway (known as "Pollard Brook Timeshare") from Rural Residential to General Use. YES-174 NO-151

**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). So moved by Mike Peltier, seconded by Kevin McTeague. Article defeated with some opposition.

**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). So moved by Roger Stewart, seconded by Lance Burak.

Danny Bourassa made a motion to amend Article #5 to decrease the amount to \$55,000, seconded by Celeste Reardon. Vote on amendment in the affirmative-no opposition.  
Vote on Article as amended in the affirmative-no apportion.

**Article #6** To see if the Town will vote to classify O'Brien Avenue, so-called, as a Class VI highway. So moved by Duncan Riley, seconded by Lance Burak.

Roger Stewart made a motion to amend Article #6 to make this a Class V Highway, seconded by Paul Beaudin II.

Dan Crean explained the difference between Class V and Class VI highways.

Class V Highways: (Town roads or rural highways) consists of all other traveled highways which the Town or City has the duty to maintain regularly.

Class VI Highways: consists of all other existing public ways, and includes all highways discontinued as open highways and made subject to gates and bars, and all highways which have not been maintained and repaired by the Town in suitable condition for travel thereon for five successive years or more.

A secret ballot was petitioned for this Article before the meeting started but was withdrawn by four of the five on the petition.

Murray Clark suggested we form a committee to gather information on the Article.

Standing vote on amendment was YES-95, NO-42.

Standing vote on Article as amended was YES-118, NO-31.

**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). So moved by David Thompson, seconded by Deanna Calistro.

Ronald Lavigne made a motion to divide Article #7 and vote on each category individually, seconded by Ethel Lavigne.  
Vote on amendment defeated-some opposition.

Danny Bourassa made a motion to include \$7,000 for Insurance for the Kank Ski Area operation of the ski tow, seconded by Dave Thompson.  
Vote on amendment affirmative-no opposition.

Vote on Article as amended which would make Article #7 read: To see if the Town will vote to raise and appropriate the sum of \$2,468,022, 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. Affirmative-no opposition.

**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). So moved by Paul Beaudin II, seconded by Duncan Riley. Vote in the affirmative-no opposition.

**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). So moved by Paul Beaudin II, seconded by Earl Rannacher. After some discussion, vote in the affirmative-some opposition.

**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. So moved by Bruce Engler, seconded by O.J. Robinson. Vote in the affirmative-no opposition

**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). So moved by Paul Beaudin II, seconded by Duncan Riley. Vote in the affirmative-no opposition.

**Article #12** To see how much money the Town will vote to raise and appropriate to the Memorial Park Monument Capital Reserve Fund. (The Budget Committee recommends \$10,000 and the Selectmen support this recommendation). So moved by Paul Beaudin II, seconded by Craig Ohlson Vote in the affirmative-no opposition.

**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 . So moved by Bruce Engler, seconded by Jim Anderson. Vote in the affirmative-no opposition.

**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). So moved by Paul Beaudin II, seconded by O.J. Robinson. Vote in the affirmative-no opposition.

**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). So moved by Paul Beaudin II, seconded by Jeff Woodward. Vote in the affirmative-no opposition.

**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). So moved by Paul Beaudin II, seconded by Earl Rannacher. Vote in the affirmative-no opposition.

**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). So moved by Paul Beaudin II, seconded by Duncan Riley. Vote in the affirmative-no opposition.



**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). So moved by Paul Beaudin II, seconded by Deanna Calistro. Vote in the affirmative-no opposition.

**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 Selectmen support this recommendation). So moved by Paul Beaudin II, seconded by Duncan Riley. Vote in the affirmative-no opposition.

**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). So moved by Paul Beaudin II, seconded by Dick Brown. Vote in the affirmative-no opposition.

**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). So moved by Paul Beaudin II, seconded by Earl Rannacher. Vote in the affirmative-no opposition.

**Article #22** To see if the Town will vote to appropriate the sum of twelve thousand dollars (\$12,000) for the purchase of a  $\frac{1}{2}$  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 Selectmen support this recommendation). So moved by Paul Beaudin II, seconded by Duncan Riley. Vote in the affirmative-no opposition.

**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). So moved by Paul Beaudin II, seconded by Duncan Riley. Vote in the Affirmative-no opposition.

**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). So moved by Paul Beaudin II, seconded by Duncan Riley. Vote in the affirmative-no opposition.

**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). So moved by Paul Beaudin II, seconded by Celeste Reardon. Vote in the affirmative-no opposition.

**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). So moved by Paul Beaudin II, seconded by Celeste Reardon. Vote in the affirmative-no opposition.

**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. So moved by Earl Rannacher, seconded by Paul Beaudin II. Vote in the affirmative no opposition.

**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. So moved by Duncan Riley, seconded by Bruce Engler. Vote in the affirmative-no opposition.

**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. So moved by Mike Tamulonis, seconded by Tammy Ham.

Deanna Calistro made a motion to amend Article #29 to read: To see if the Town will vote to authorize 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, seconded by Roger Landry. Vote on amendment in the affirmative-no opposition.

Vote on article as amended in the affirmative-no opposition.

**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. So moved by Mike Tamulonis, seconded by Tammy Ham. Vote in the affirmative-some opposition.

**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. So moved by Deanna Calistro, seconded by Jeff Woodward.

Duncan Riley made a motion to amend this Article to read: To see if the Town will vote to authorize the Selectmen to sell surplus personal property having a value of less than \$1,000, seconded by Dick Brown. Vote on amendment in the affirmative-no opposition.

Vote on Article as amended in the affirmative-no opposition.

**Article #32** To see if the Town will vote to authorize the Selectmen to convey and 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 Duncan Riley, seconded by Celeste Reardon. Vote in the affirmative-no opposition.

**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. So moved by Earl Rannacher, seconded by Duncan Riley. Vote in the affirmative-no opposition.

**Article #34** 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 Jeff Woodward. Vote in the affirmative-no opposition.

**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 So moved by Celeste Reardon, seconded by Duncan Riley. Vote in the affirmative-one opposed.

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

JOE CHENARD: "Going back to the election of the Town Manager system, right now we're a multi-million dollar corporation. Not to many multi-million dollar corporations run with part time employees. If you don't like Dick Brown that's not the point, if Selectmen didn't do things that you like then elect someone else. Not to do away with the Town Manager. We should try to get a Town Manager back in Town. You can't operate on a part time basis. We're a big corporation. Noone else can run on a part time basis, how can we do it?"

MIKE PELTIER: "In spite of the differences I had with Dick Brown and we had many in the beginning, I've come to respect the man. The hatchet I had with him I've buried it. It took a lot of guts to do that with what took place. He's done an excellent job for the Town and he did it with the Town of Lincoln's interest in mind. The Town will miss his expertise. If the Selectmen can do as well as he's done my hat is off to them. But most of all my hat is off to Dick Brown."

DUNCAN RILEY: "I'll go along with what the previous two speakers have said. As some of you may or may not remember, it was me who instituted a Town Manager form of government for two years in a row until we succeeded to get it. The voters today have decided that's not what they want, for some reason they don't have faith in that form of government. I ran under the assumption we would have it. I don't feel three part-time Selectmen can do it and if you look at the warrant it's going to be hard for three part time Selectmen to run it. I think it's impossible. I own my own business, I do not have the time to devote to do what that warrant wants for the amount of money you get paid. You don't do it for the money, you do it for your self satisfaction, but the time is not there. I do not have the expertise to do the work that's there, so I'll serve out until April 1st and then you'll have to find someone else."

LANCE BURAK: "Dick and I have dubious distinction tonight. In some ways it's a relief. I've butted my head against the wall for five years in many ways and in other ways it's been a satisfying and gratifying experience as well as one hell of an education. But I stand before you here tonight saying that I'm ashamed at the way this man has been treated. He's given his best to this Town far above and beyond whats been expected in his job description, and if you disagree with the way someone does something or someone's personal point of view that's fine, this is a democracy, that's why we're all sitting here tonight. Unfortunately folks have already left. Maybe there not quite as democratic as you are. The point is that I am thoroughly convinced that what has happened in Article #2 is a very personal



and vindictive sort of movement. There are shrill voices in the town that would have you believe we're all going to hell in a hand-basket Well I'm here to tell you that's not so. Things are going pretty well here in Lincoln. A very large portion of the progress that we've made in the past five years is a result of the efforts of Mr. Brown and I'll say it again. I'm quite frankly ashamed of how he's (Mr. Brown) been treated not just today but several times over the years."

DEANNA CALISTRO: "I'd like to follow suit in my expression of how Mr. Brown has been treated. When I ran as a Selectperson I wanted an opportunity to work for my community, but I knew I wouldn't have time to invest as a volunteer person without that Town Manager there. As I have gone on through this time frame I've been that much more aware of how vital that form of government is and the person who filled that capacity in Dick Brown. What he's done for this Town, and I think that this Town has given him a big slap in the face today. During this time I've pushed my little boy aside to spend hours into this community and I've done that willingly, but I can't do that any more. It's requiring too much time for a business owner, single mother and one seven year old child could possibly offer and do an appropriate job. So I too will be resigning as of the 1st of April."

DAN CREAN: Under the laws that exist any Selectmen in office will appoint successors to any Selectmen that resign and the Town of Lincoln will go back to a traditional Board of Selectmen form of government. Stepping down as a lawyer his comment to the Town people was: "It's going to be a very difficult time for the Town."

BRUCE ENGLER: "Do the Selectmen have the power to make an administrator since the money is there, and hire Mr. Brown as the administrator?"

DAN CREAN: "The Selectmen could within the limitations of appropriations hire Mr. Brown to fill this position but they would not have the power and duty of the Town Manager."

BRUCE ENGLER: "The Selectmen could hire the Administrator to operate the Town under the powers of the Selectmen with their permission, that's my suggestion to the Selectman that has the power."

ROGER STEWART: "I'm glad we have legal council here tonight. If we had a special town meeting, you have to get the courts permission, could you at that time, if you got the Judges permission, ask for a change in the Town Manager form of government?"

DAN CREAN: "I do not think so, in order to have a special meeting, the only time that a court approval for a special Town Meeting is required is when your voting on money, either appropriating or reducing funds already appropriated, or where you have not appropriated funds. There is no provision to petition the court for subjects other than those types of articles."

ROGER STEWART: "May I suggest maybe that we could have an Administrative Assistant for one year, for those of us who believe very firmly in the Town Manager form of government, get out and do some hustling for next year."

Bruce Engler made a motion to adjourn at 10:45 p.m., seconded by Dick Brown. Vote in the affirmative-no opposition.

Respectfully Submitted

13 *Sanctus Donholm R. Town Clerk*

Town of Lincoln, New Hampshire

Town Officers for the Year Ending December 31, 1993

Selectmen

*Duncan Riley*  
(Term Expires 1994)

*Deanna Huot*  
(Term Expires 1995)

*William Conn*  
(Term Expires 1996)

Moderator

*Jay P. Bartlett*

Treasurer

*Earl Rannacher*

Administrative Assistant

*Kalene H. Roberts*

Town Planner & Compliance Officer

*Marc Resnick*

Town Clerk & Tax Collector

*Sandy Dovholuk*

Police Chief

*R. Craig Ohlson*

Fire Chief

*Clifton Dauphine*

Librarian

*Carol Govoni*

Supervisors of the Checklist

*Cheryl Bourassa* (Term Expires 1994)

*Robert Henderson* (Term Expires 1996)

*Jane Duguay* (Term Expires 1998)

Budget Committee

Term Expires 1994:

*Joan Hughes*  
*Earl Rannacher*  
*O.J. Robinson*  
*Joseph Conn*  
*Jay P. Bartlett*

Term Expires 1995:

*Jeffrey Woodward*  
*Bruce Engler*  
*Louise Willey*

Term Expires 1996:

*Edward Clark*  
*Celeste Reardon*  
*Paul J. Beaudin II*

.Library Trustees

*Barbara Rennie* (Term Expires 1994)

*Celeste Reardon* (Term Expires 1995)

*Peter Moore* (Term Expires 1996)

Trustee of Trust Funds

*K. Jeanne Lavigne* (Term Expires 1996)



## 1993 Summary of Valuation

### Value of Land Only:

Current Use	\$ 71,400
Residential	61,816,900
Commercial/Industrial	10,900,400
	<hr/>
<b>TOTAL VALUE OF TAXABLE LAND</b>	<b><u><u>\$72,788,700</u></u></b>

### Value of Buildings Only:

Residential	\$195,807,875
Manufactured Housing	314,700
Commercial/Industrial	29,651,000
	<hr/>
<b>TOTAL VALUE OF TAXABLE BUILDINGS</b>	<b><u><u>\$225,773,575</u></u></b>
<b>TOTAL VALUE OF PUBLIC UTILITIES</b>	<b><u><u>2,683,400</u></u></b>
<b>TOTAL VALUATION BEFORE EXEMPTIONS</b>	<b><u><u>\$301,245,675</u></u></b>
Less: Value of Elderly Exemptions	- 1,791,000
Less: Value of Blind Exemptions	- <u>30,000</u>
 <b><i>TOTAL VALUATION ON WHICH TAX RATE IS COMPUTED</i></b>	 <b><u><u>\$299,424,675</u></u></b>

## 1993 VETERAN'S & VETERAN'S WIDOW'S EXEMPTIONS

ALDRIDGE, Victor  
ALEXANDER, Bruce  
AVERY, Sherwood B.  
AYLWARD, David J.  
BARTLETT, Scott W.  
BEAUDIN, Paul J. Sr.  
BECKWITH, Jennie C.  
BIEDERMAN, R.J.  
BISHOP, Wilfred T.  
BOSSIE, Gilman  
BOURASSA, Roland  
BOYLE, James R.  
BRANSCOMBE, Frederick  
BUJEAUD, James IS.  
BURBANK, Ruth  
BURROWS, Ronald W.  
BURT, Earl  
BUSSEY, Stella  
CARON, Wilfred J.  
CARR, Norman  
CARTER, Roy  
CIARLEGLIO, Esther  
CLARY, Kenneth  
CLARY, Maurine  
CONANT, David  
CLOUTIER, Sylvia  
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  
HOUDE, Normand  
HUGHES, Joan  
HUOT, Francis E.  
IAROCCHI, 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  
LYNCH, June  
MARTELL, Edwin  
MCGINLEY, Edwin  
MCINNIS, Wanda  
MCTEAGUE, Kevin L.  
MITTEN, Esther  
MORTIMER, William  
MORIN, Claude  
MORTZ, Bernard  
MURPHY, Floyd  
NOSEWORTHY, Robert  
O'BRIEN, Elizabeth  
O'BRIEN, Juliet  
O'ROURKE, Raymond J.  
O'ROURKE, Richard  
PATTERSON, John  
PHILBROOK, Charles  
RANNACHER, Earl  
RANNACHER, Harold  
REARDON, Patrick  
RENNIE, Wallace  
ROBIE, Charles  
ROBINSON, Lois  
SARGENT, Irene B.  
SCHLAEFER, Herman  
SPANOS, Pauline  
STEADMAN, Florence  
STEWART, Roger  
STRICKLAND, George E.  
STRICKLAND, Henry E.  
TARDIF, Roland  
TESTA, Richard  
TETLEY, Paul  
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  
WILLCOX, Elena  
WINKLEY, Kevin  
WOODWARD, Laurence

TOWN OF LINCOLN \$631,800 • 5% (91-03) 29 YEARS

	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
Oct. 9, 1993	631,800.00	\$ 4,960.00	\$ 15,795.00	\$ 20,755.00
April 9, 1994	626,840.00	\$ 5,084.00	\$ 15,671.00	\$ 20,755.00
Oct. 9	621,756.00	\$ 5,211.10	\$ 15,543.90	\$ 20,755.00
April 9, 1995	616,544.90	\$ 5,341.38	\$ 15,413.62	\$ 20,755.00
Oct. 9	611,203.52	\$ 5,474.91	\$ 15,280.09	\$ 20,755.00
April 9, 1996	605,728.61	\$ 5,611.78	\$ 15,143.22	\$ 20,755.00
Oct. 9	600,116.83	\$ 5,752.08	\$ 15,002.92	\$ 20,755.00
April 9, 1997	594,364.75	\$ 5,895.88	\$ 14,859.12	\$ 20,755.00
Oct. 9	588,468.87	\$ 6,043.28	\$ 14,711.72	\$ 20,755.00
April 9, 1998	582,425.59	\$ 6,194.36	\$ 14,560.64	\$ 20,755.00
Oct. 9	576,231.23	\$ 6,349.22	\$ 14,405.78	\$ 20,755.00
April 9, 1999	569,882.01	\$ 6,507.95	\$ 14,247.05	\$ 20,755.00
Oct. 9	563,374.06	\$ 6,670.65	\$ 14,084.35	\$ 20,755.00
April 9, 2000	556,703.41	\$ 6,837.41	\$ 13,917.59	\$ 20,755.00
Oct. 9	549,865.99	\$ 7,008.35	\$ 13,746.65	\$ 20,755.00
April 9, 2001	542,857.64	\$ 7,183.56	\$ 13,571.44	\$ 20,755.00
Oct. 9	535,674.08	\$ 7,363.15	\$ 13,391.85	\$ 20,755.00
April 9, 2002	528,310.94	\$ 7,547.23	\$ 13,207.77	\$ 20,755.00
Oct. 9	520,763.71	\$ 7,735.91	\$ 13,019.09	\$ 20,755.00
April 9, 2003	513,027.80	\$ 7,929.30	\$ 12,825.70	\$ 20,755.00
Oct. 9	505,098.50	\$ 8,127.54	\$ 12,627.46	\$ 20,755.00
April 9, 2004	495,970.96	\$ 8,330.73	\$ 12,424.27	\$ 20,755.00
Oct. 9	488,640.23	\$ 8,538.99	\$ 12,216.01	\$ 20,755.00
April 9, 2005	480,101.24	\$ 8,752.47	\$ 12,002.53	\$ 20,755.00
Oct. 9	471,348.77	\$ 8,971.28	\$ 11,783.72	\$ 20,755.00
April 9, 2006	462,377.49	\$ 9,195.56	\$ 11,559.44	\$ 20,755.00
Oct. 9	453,181.93	\$ 9,425.45	\$ 11,329.55	\$ 20,755.00



	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
April 9, 2007	443,756.48	\$ 9,661.05	\$ 11,093.91	\$ 20,755.00
Oct. 9	434,095.39	\$ 9,902.62	\$ 10,852.38	\$ 20,755.00
April 9, 2008	424,192.77	\$ 10,150.18	\$ 10,604.82	\$ 20,755.00
Oct. 9	414,042.59	\$ 10,403.94	\$ 10,351.06	\$ 20,755.00
April 9, 2009	403,638.66	\$ 10,664.03	\$ 10,090.97	\$ 20,755.00
Oct. 9	392,974.62	\$ 10,930.63	\$ 9,824.37	\$ 20,755.00
April 9, 2010	382,043.99	\$ 11,203.90	\$ 9,551.10	\$ 20,755.00
Oct. 9	370,840.09	\$ 11,484.00	\$ 9,271.00	\$ 20,755.00
April 9, 2011	359,356.09	\$ 11,771.10	\$ 8,983.90	\$ 20,755.00
Oct. 9	347,584.99	\$ 12,065.36	\$ 8,689.62	\$ 20,755.00
April 9, 2012	335,519.62	\$ 12,367.01	\$ 8,387.99	\$ 20,755.00
Oct. 9	323,152.61	\$ 12,676.18	\$ 8,078.82	\$ 20,755.00
April 9, 2013	310,476.42	\$ 12,993.09	\$ 7,761.91	\$ 20,755.00
Oct. 9	297,483.33	\$ 13,317.92	\$ 7,437.08	\$ 20,755.00
April 9, 2014	284,165.42	\$ 13,650.86	\$ 7,104.14	\$ 20,755.00
Oct. 9	270,514.55	\$ 13,992.14	\$ 6,762.86	\$ 20,755.00
April 9, 2015	256,522.42	\$ 14,341.94	\$ 6,413.06	\$ 20,755.00
Oct. 9	242,180.48	\$ 14,700.49	\$ 6,054.51	\$ 20,755.00
April 9, 2016	227,479.99	\$ 15,068.00	\$ 5,687.00	\$ 20,755.00
Oct. 9	212,411.99	\$ 15,444.70	\$ 5,310.30	\$ 20,755.00
April 9, 2017	196,967.29	\$ 15,830.82	\$ 4,924.18	\$ 20,755.00
Oct. 9	181,136.47	\$ 16,226.59	\$ 4,528.41	\$ 20,755.00
April 9, 2018	164,909.88	\$ 16,632.25	\$ 4,122.75	\$ 20,755.00
Oct. 9	148,277.63	\$ 17,048.06	\$ 3,706.94	\$ 20,755.00
April 9, 2019	131,229.57	\$ 17,474.26	\$ 3,280.74	\$ 20,755.00
Oct. 9	113,755.31	\$ 17,911.12	\$ 2,843.88	\$ 20,755.00

TOWN OF LINCOLN \$631,800 • 5% (91-03) 29 YEARS

	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
April 9, 2020	95,844.19	\$ 18,358.90	\$ 2,396.00	\$ 20,755.00
Oct. 9	77,485.30	\$ 18,817.87	\$ 1,937.13	\$ 20,755.00
April 9, 2021	58,667.43	\$ 19,288.31	\$ 1,466.69	\$ 20,755.00
Oct. 9	39,379.12	\$ 19,770.52	\$ 984.48	\$ 20,755.00
April 9, 2022	19,608.59	\$ 19,608.59	\$ 490.21	\$ 20,098.80



*The John Henry home. Located on present site of American Legion (destroyed in the fire of 1907).*

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-94	75,000.00	45,600.00	120,600.00
15-Jul-94	0.00	42,787.50	42,787.50
15-Jan-95	75,000.00	42,787.50	117,787.50
15-Jul-95	0.00	39,975.00	39,975.00
15-Jan-96	75,000.00	39,975.00	114,975.00
15-Jul-96	0.00	37,162.50	36,162.50
15-Jan-97	75,000.00	37,162.50	112,162.50
15-Jul-97	0.00	34,350.00	34,350.00
15-Jan-98	75,000.00	34,350.00	109,350.00
15-Jul-98	0.00	31,537.50	31,537.50
15-Jan-99	75,000.00	31,537.50	106,537.50
15-Jul-99	0.00	28,725.00	28,725.00
15-Jan-00	75,000.00	28,725.00	103,725.00
15-Jul-00	0.00	25,905.00	25,905.00
15-Jan-01	75,000.00	25,905.00	100,905.00
15-Jul-01	0.00	23,085.00	23,085.00
15-Jan-02	75,000.00	23,085.00	98,095.00
15-Jul-02	0.00	20,265.00	20,265.00
15-Jan-03	75,000.00	20,265.00	95,265.00
15-Jul-03	0.00	17,407.50	17,407.50
15-Jan-04	75,000.00	17,407.50	92,407.50
15-Jul-04	0.00	14,550.00	14,550.00
15-Jan-05	75,000.00	14,550.00	89,550.00
15-Jul-05	0.00	11,655.00	11,655.00
15-Jan-06	75,000.00	11,655.00	86,655.00
15-Jul-06	0.00	8,760.00	8,760.00
15-Jan-07	75,000.00	8,760.00	83,760.00
15-Jul-07	0.00	5,865.00	5,865.00
15-Jan-08	75,000.00	5,865.00	80,865.00
15-Jul-08	0.00	2,932.50	2,932.50
15-Jan-09	75,000.00	2,932.50	77,932.50
TOTAL	\$1,200,000.00	\$735,525.50	\$1,935,525.00

NIC = 7.6319%

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

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-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>\$ 75,000.00</b>	<b>\$11,700.00</b>	<b>\$98,400.00</b>

NIC = 7.205498%



*St. Joseph Catholic Church, circa 1913.*



1987 SEWER TREATMENT PLANT UPGRADE  
NEW HAMPSHIRE MUNICIPAL BOND BANK

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
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>\$360,000.00</b>	<b>\$137,560.00</b>	<b>\$497,560.00</b>

NIC = 7.28311%

1983 WATER (LWC) PROJECT

NEW HAMPSHIRE MUNICIPAL BOND BANK 1983 Series A

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
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>\$ 50,000.00</b>	<b>\$13,474.38</b>	<b>\$63,474.38</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-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>\$105,000.00</b>	<b>\$32,519.06</b>	<b>\$137,519.06</b>

NIC = 8.7000%



1987 INCINERATOR UNIT

NEW HAMPSHIRE MUNICIPAL BOND BANK 1987 Series B

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
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
-----			
TOTAL	\$215,000.00	\$ 93,938.75	\$308,938.75

NIC = 7.4137%

## 1993 Tax Assessment

Town Share of Rate:

Total Town Appropriations	\$2,852,022
Less: Revenues	- 1,021,001
Net Town Appropriations	\$1,831,021

Add: Overlay & War Credits	216,064	
Subtotal	12,900	\$ 228,964

Less: Shared Revenue Returned to Town	2,059,985	
Approved Town Effort	- 50,591	\$2,009,394

*Municipal Tax Rate \$6.71 (43% of Total Rate)*

School Share of Rate:

School Assessment - Lincoln	\$2,284,032
Less: Shared Revenue Returned to Town	-
to Town	- 99,426
Approved School Effort	\$2,184,606

*School Tax Rate \$7.30 (47% of Total Rate)*

County Share of Rate:

County Assessment	\$ 486,601
Less: Shared Revenue Returned to Town	- 9,576
Approved County Effort	\$ 477,025

*County Tax Rate \$1.59 (10% of Total Rate)*

Commitment Analysis:

Total Property Taxes Assessed	\$4,671,025
Less: War Service Credits	- 12,900

Property Tax Commitment	\$4,658,125
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Proof of Rate:

Net Assessed Valuation	Tax Rate	Assessment
299,424,675	x \$15.60	= \$4,671,025

TAX COLLECTOR'S REPORT FOR THE MUNICIPALITY OF LINCOLN, YEAR ENDING 1993

DR.	Levy for Year of this Report 1993	PRIOR LEVIES 1992
UNCOLLECTED TAXES BEG. OF YEAR*:		
Property Taxes		979,506.14
Resident Taxes		-0-
Land Use Change		-0-
Yield Taxes		-0-
Utilities		-0-
		-0-
TAXES COMMITTED THIS YEAR:		
Property Taxes	4,741,200.00	
Resident Taxes	-0-	
Land Use Change	-0-	
Yield Taxes	-0-	
Utilities	-0-	
OVERPAYMENT:		
Property Taxes	19,414.43	1,553.00
Resident Taxes	-0-	-0-
Land Use Change	-0-	-0-
Yield Taxes	-0-	-0-
Interest Collected on Delinquent Tax	5,054.37	67,995.66
Collected Resident Tax Penalties	-0-	-0-
TOTAL DEBITS	\$ 4,765,668.80	\$ 1,049,054.80



TAX COLLECTOR'S REPORT FOR THE MUNICIPALITY OF LINCOLN, YEAR ENDING 1993

CR.	Levy for Year of this Report 1993	PRIOR LEVIES 1992
<b>REMITTED TO TREAS. DURING FY:</b>		
Property Taxes	3,948,245.55	973,196.14
Resident Taxes	-0-	-0-
Land Use Change	-0-	-0-
Yield Taxes	-0-	-0-
Utilities	-0-	-0-
Interest	5,054.37	67,995.66
Penalties	-0-	-0-
Discounts Allowed:		
Abatements Made:		
Property Taxes	48,770.88	7,863.00
Resident Taxes	-0-	-0-
Land Use Change	-0-	-0-
Yield Taxes	-0-	-0-
Utilities	-0-	-0-
Curr. Levy Deeded	111,708.00	-0-
<b>UNCOLLECTED TAXES END OF YEAR:</b>		
Property Taxes	651,890.00	-0-
Resident Taxes	-0-	-0-
Land Use Change	-0-	-0-
Yield Taxes	-0-	-0-
Utilities	-0-	-0-
<b>TOTAL CREDITS</b>	<b>\$ 4,765,668.80</b>	<b>\$ 1,049,054.80</b>

TAX COLLECTOR'S REPORT FOR THE MUNICIPALITY OF LINCOLN, YEAR ENDING 1993

DR.	Last Year's Levy	1992	PRIOR LEVIES 1991	1990
Unredeemed Liens Balance at Beg. of Fiscal Year			591,749.32	344,744.11
Liens Executed During Fiscal Yr.		659,998.37	-0-	-0-
Interest & Costs Coll. After Lien Execution		6,367.73	16,802.01	24,737.63
Overpayment		50.00		
<b>TOTAL DEBITS</b>		<b>\$ 664,416.10</b>	<b>\$ 608,551.33</b>	<b>\$ 369,481.74</b>

CR. REMITTANCE TO TREASURER:				
Redemptions		101,796.03	122,062.60	642,233.33
Int./Costs (After Lien Execution)		6,367.73	16,802.01	24,737.63
Abatements of Unredeemed Taxes		77.17	75,987.26	7,553.82
Liens Deeded To Municipalities		286,571.72	280,678.84	268,849.72
Unredeemed Liens Bal. End of Year		269,603.45	113,020.62	4,107.24
<b>TOTAL CREDITS</b>		<b>\$ 664,416.10</b>	<b>\$ 608,551.33</b>	<b>\$ 369,481.74</b>

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

Tax Collector's Signature: *Sandy Arvola* Date 12/31/93

## TOWN CLERK'S REPORT

January 1, 1993 to December 31, 1993

### DEBIT

Cash on hand 1/1/93	250.00
1993 Auto Registrations	133,917.00
1993 Dog Licenses	333.00
1993 Fees and UCC	<u>4,073.33</u>
	138,573.33

### CREDIT

Cash on hand 12/31/93	250.00
1993 Auto Registrations	133,917.00
1993 Dog Licenses	333.00
1993 Fees and UCC	<u>4,073.00</u>
	138,573.33



*Lincoln Public Library, circa 1920's.*



## PLANNING DEPARTMENT ANNUAL REPORT

In 1993, the Northeast slowly began its recovery from the effects of several years of recession and so did Lincoln. This past year saw the largest amount of business expansion within the Town since the recession began. There was even some commercial construction. Most notably were the new Burger King, renovations at Goody's Mobil and the White Mountain Bagel Co. These three development projects characterize the type of quality development that the Town should expect to see in the future.

Your Planning Board members for 1993 and their meeting attendance for the year are as follows:

Rick Weissbrod	20 of 21
Pat McTeague	19 of 21
Joe Chenard	19 of 21
Rick Kelley	18 of 21
Duncan Riley	3 of 21
Jim Furniss	15 of 21
Bob Legare	13 of 15

One of the most significant achievements of the Planning Board, during 1993, was the revision of the Site Plan Review regulations. The revisions to these rules will ensure that high quality site and building design occurs in new developments within the Town.

The Planning Board also appointed an Advisory Committee to review and make recommendations for the future development of Lincoln's downtown. At this time the Advisory committee is preparing its final report to be presented to the Planning Board. The Planning Board may then adopt some or all of the report as part of the Lincoln Master Plan.

Other projects worked on by the Planning Department this year have been street numbering, the industrial park, Library Building Committee and the Downtown Development Plan.

The outlook for 1994 looks even brighter than this past year. It is expected that there will be some new residential construction and more business openings during 1994.

RESPECTFULLY SUBMITTED

MARC RESNICK  
TOWN PLANNER

## 1993 LIBRARY REPORT

The Lincoln Public Library circulation figures are as follows:

Adult fiction	4005
Adult non-fiction	1197
Juvenile fiction	2177
Juvenile non-fiction	499
Video cassettes	2082
Magazines	1169

The library recently purchased a fax machine which allows us to obtain reference materials instantly from the State Library. We also offer a fax service to the general public for a nominal fee.

The summer reading program for students in grades 1-8 was a success and culminated in late August with a presentation by "Tellalore" storytellers. The library also participated in "Connections", a four part reading/discussion program for the students in the Moosilauke Literacy Program. During the winter months the library played host to members of the Upper Pemi Historical Society as they met weekly to catalog their collection of local memorabilia. One benefit from this program was the availability library patrons had to browse through the many albums of rare and historic photographs that belong to the museum. This past fall, Marcy Dovholuk generously volunteered her time reading to children ages 3-5. These lively and creative storytime sessions were well attended and the children had a wonderful time. Thanks, Marcy!

The building committee, consisting of Barbara Rennie, Peter Moore, Celeste Reardon, Richard Testa, Donna Thompson, Paul Beaudin, Connie Holman, Betty Simpson, Nancy Adams, Marc Resnick and Carol Govoni met regularly throughout the year. A building program was developed that details the overall needs of the library expansion. Architect Gary Snider of North Woodstock was retained to design the new building. He has just completed the design phase. We owe the building committee a debt of gratitude as they have spent many long hours bringing the design phase of this project to completion.

In order to gain additional input into the scope of services our library can provide, a survey was mailed to all Lincoln residents. As a result of the response, beginning April 1, Saturday hours will be from 10 AM to 2 PM. Presently our hours are Monday, Tuesday, Wednesday 12-5 and 7-9 and Saturday 7-9. Please stop by, we look forward to serving you.

Respectfully submitted,

Carol Govoni, Librarian

## *LINCOLN POLICE DEPARTMENT*

The Police Department saw increased activity in virtually all areas of its operations in 1993.

There were so many new areas of activity this past year that it is difficult to choose the most important. Lt. Mike Peltier's efforts in the area of highway safety have led to the department being identified by the New Hampshire Highway Safety Agency as the role model for other communities throughout the state. Some of the programs implemented or guided by Mike include Occupant Protection Program, Highway Safety Program, Chemical Free Graduation Party and, in conjunction with Lin-Wood School Officials, a School Safety Patrol.

Sgt. Joe Chivell has undertaken the task of guiding the department through the newly (Fall 93) formed (voluntary) State Accreditation Process. We are hoping to become one of the first state accredited agencies and are looking to complete the process in early 1995.

Sgt. Mike Tamulonis, in conjunction with the Communications Department at Lin-Wood High School, has enhanced our video presentations. Look for "Crime Line" and other productions on Channel 2. We will also be introducing department members to the community by a segment of video profiles.

The D.A.R.E. Program continues to be a major component of the department's anti-drug efforts and has added Officer Chris Duggan to the team. Chris became certified to instruct the D.A.R.E. Program in October of this past year. Chris will also serve as the department's Juvenile Officer and together with Officer Linda Dunn will serve as liaison to our community's schools.

The department conducted 876 investigations (an increase of 3%) which resulted in 256 arrests (an increase of 14%).

Part II Crime continues to increase in the same areas as last year juvenile offenses and domestic violence.



Lincoln's Part I Crime Index is 296. The breakdown for comparable towns in Grafton County is as follows:

Lebanon	801
Hanover	463
Plymouth	315
Littleton	125

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

Windham (Rockingham County)	246
Amherst (Hillsboro County)	254
Bedford (Hillsboro County)	160
Berlin (Coos County)	230
Meredith (Belknap County)	311

These communities have more resources and department manpower than Lincoln and none are impacted by as large a transient population influx. Despite these factors, we continue to be effective because of excellent cooperation from other town departments coupled with good community support.

The entire list of training undertaken by the department would require several dedicated pages, but highlights include Sergeant's Chivell and Tamulonis completing the First Line Supervisors Training Course, Officer's Tyler and McKinley completed several courses in the area of investigations and crime scene processing. Virtually, all department members were involved in career or skill enhancement courses. The past years training highlight was our selection by the International Association of Chiefs of Police as a host training site, (a major accomplishment when the limited list of sites includes cities such as Minneapolis, Minnesota; Orlando, Florida; and Tucson, Arizona). During the first week of November a week long training course (Planning, Design and Construction of Police Facilities) was held at the Mountain Club on Loon Mountain. Some sixty police and municipal officials (from fourteen states and three Canadian Provinces) attended the course.

Our Communications Center (under the direction of Sgt. Chivell and Communications Supervisor Carol Rannacher) is the focal point for our operations. The work load handled by our communications personnel continues to grow as reflected by this years activity:

Radio Transmissions	25,651 (up 4% over 1992)
Telephone Calls	23,983 (up 4% over 1992)
Walk in Requests for Service	4,608 (up 1% over 1992)
SPOTS Terminal Transactions	4,701 (up 18% over 1992)

Communications personnel managed 585 Emergency 911 calls this past year (an increase of 3% over 1992).

The "Good Morning Program" is used by Lincoln and Woodstock Senior Citizens on a daily basis. This program has expanded to other activities such as our spring, "Cabin Fever Breakfast" giving our seniors a chance to put faces to the voices they speak with each day. We also are working on a couple of other events for this year, but for the time being they will have to remain a surprise.

We in the Police Department are truly concerned for the well being of our community and welcome ideas or suggestions that would improve our service.

Sgt. Mike Tamulonis' motto for the police department best expresses how we feel about our community:

"We Serve Because We Care"

Respectfully submitted,

R. Craig Ohlson  
Chief of Police

Michael D. Peltier  
Lieutenant

## Report of the Fire Department

During 1993 the Department responded to 95 fire calls:

Propane Leaks	2
Vehicle Accidents	20
Structure	2
Dumpster	11
Brush Fires	1
Chimney Fires	11
False Alarms	7
Oil Spill	1
Mutual Aid	1
Electrical Fires	3
Alarm Activation	30
Medical Aid	6

In April twelve members of the Fire Department were certified in Infection Control, given by Charles Brush of the Vermont Fire Service Training.

In August, we received our 85 foot, Hahns LTI Tower Truck from Mannassas, Virginia. Four members of the Department are qualified to operate the truck.

Chris Landry and Amy Thompson, two members of the Department are currently attending New Hampshire Technical College at Laconia studying to become full time certified firefighters.

Rescue "4" has been running as backup for the ambulance. It has gone on 6 medical runs.

Keith Bujeaud, Sean Carroll, Jason Greene, Larry Hartle, and Amy Thompson are presently taking the First Responder course, being run by the Lin-Wood Ambulance.

Each member of the Department has begun the Hepatitis B immunization series, with completion scheduled for June 1995.

Roster of members:

Clifton Dauphine, Chief  
Randy Boyle, Deputy  
Arthur Duguay, Lt.  
Sean Carroll  
William Dutilly  
Larry Hartle  
Mark Houde  
Amy Thompson  
Murray Clark  
Jason Greene

Nathan Haynes, Deputy  
Daryl Lavigne, Captain  
Jay Blaisdell  
Robert Kenney  
Fred Germain  
Ronald Emerson  
Chris Landry  
Merrick Sousa  
Bill Willey  
Keith Bujeaud

We would like to welcome our new members.

Respectfully submitted,

Clifton Dauphine, Chief



*The Lincoln Hotel, circa 1930's, burned in 1971. The new fire station is built on this site.*



## REPORT OF THE RECREATION DEPARTMENT

As always, the Lincoln-Woodstock Recreation Department would like to thank all the businesses in Town that donated merchandise to our fund-raising events throughout the year. Our 1994 highlights include the First Annual Joe McInnis Golf Tournament, the Sixth Annual Kanc Classic Mountain Bike Race, and the Fifth Annual Corona Ski Race at Loon. Without the support and generous contributions of these businesses, there would be no need to repeat these events.

The Recreation Department continues to provide kindergarten through sixth grade with baseball, softball, basketball, soccer, swimming, and gymnastics. In addition to these traditional sports, we also offer more adventurous sports such as a hiking club, which provides an opportunity for kids to hike some great 4000 footers, a rock climbing club, weight lifting, gymnastics, and fly fishing. Our summer camp continues to be a big success with registration averaging 75 kids per week.

The big news this year is, of course, **SNOWMAKING** at the Kancamagus Ski Area. Dan Bourassa did an outstanding job in putting the whole system together and should be commended for his effort. There was also a small crowd of faithfuls who dedicated their free time to assist in completing the project. A very special thank you to Loon Mountain for donating manpower and materials to help get the job done.

Speaking of Loon Mountain, they continue to be a great asset to our programs. The summer program benefits by use of one of their buses and the ski slope is currently being groomed by Loon Mountain men and equipment. These programs could not exist without their generous support. Our sincerest thanks goes out to them.

For the record, here's a few early statistics on this ski season: Last year our ski slope opened up on February 2nd. This year we opened December 30th, only 3 days off our scheduled opening date (due to warm weather). 1993 total skiers visits were 1,300. This year after only one month, we were at 800 skier visits. In 1993, our first week of operation saw 150 skiers, this year we saw 295. This drastic increase is encouraging, especially in light of the fact that our rates doubled from last year.

Each year we continue to add new programs and our total number of participants increase. Below are the percentages of use for Lincoln and (NW) Woodstock:

Soccer 5th-6th	14 N.W.	46%
	16 Lincoln	54%
Soccer 3rd-4th	13 N.W.	50%
	13 Lincoln	50%
Summer Camp	43 N.W.	56%
	33 Lincoln	44%
Ski Slope	606 Visits N.W.	45%
	730 Visits Lincoln	55%
Basketball 5th-6th	9 N.W.	47%
	10 Lincoln	53%
Rock Climbing	14 N.W.	39%
	22 Lincoln	65%
Gymnastics	9 N.W.	35%
	26 Lincoln	65%
Little League	17 N.W.	55%
	14 Lincoln	45%

Our thanks for your support throughout 1993. We look forward to continuing to provide quality recreation programs for young and old alike in the Lincoln and Woodstock communities.

Respectfully submitted,

Tony Mure, Director



# **TOWN WARRANT**

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# **BUDGET**

TOWN OF LINCOLN, NEW HAMPSHIRE

ANNUAL MEETING WARRANT MARCH 8, 1994

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 eighth (8th) 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.

Articles # 2 & 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 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 all special warrant articles.

(The Budget Committee recommends \$2,661,520 and the Board of Selectmen support this recommendation).

Article # 5. To see how much money the Town will vote to raise and appropriate for the rehabilitation of the Sewer System (Phase III) - Pollard Road & Church Street and to designate this appropriation as a non-lapsing fund through the 1999 fiscal year.

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



Article \* 6. To see if the Town will vote to raise and appropriate \$15,000 for the Construction of a Salt Storage Facility, with the sum of \$10,000 being raised from current taxation and the balance, including accrued interest to be expended from the Salt Storage Building Capital Reserve Fund created in 1993 and upon completion of construction to discontinue the said Capital Reserve Fund.

Article \* 7. To see how much money the Town will vote to raise and appropriate for Boyle Street Water System Repairs.

(The Budget Committee recommends \$15,000 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 purchase of a Police Cruiser.

(The Budget Committee does not support this purchase. The Selectmen recommend the sum of \$19,000).

Article \* 9. To see how much money the Town will vote to raise and appropriate for Site Assessment on property owned by the Town and known as "The Whitewater Treatment Plant Site."

(The Budget Committee recommends \$20,000 and the Selectmen support this recommendation).

Article \* 10. To see how much money the Town will vote to raise and appropriate for a Loader at the Solid Waste Facility.

(The Budget Committee recommends \$19,000 and the Selectmen support this recommendation).

Article \* 11. To see how much money the Town will vote to raise and appropriate for Professional Services for the Recreation Area Expansion.

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

Article \* 12. To see if the Town will vote to change the purpose of the "Fire Truck Capital Reserve Fund" created in 1989 to the "Fire Department Truck and Truck Equipment Capital Reserve Fund" and to continue the designation of the Selectmen as agents to expend money therefrom. (2/3 majority vote required).

Article \* 13. To see how much money the Town will vote to raise and appropriate to the Fire Department Truck & Truck Equipment Capital Reserve Fund.

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

Article \* 14. To see how much money the Town will vote to raise and appropriate to the Town Building Capital Reserve Fund.

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

Article \* 15. 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 \$5,000 and the Selectmen support this recommendation).

Article \* 16. 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 \$5,000 and the Selectmen support this recommendation).

Article \* 17. To see if the Town will vote pursuant to RSA 35:15 to designate the Selectmen agents to expend money from the Recreation Area Building Capital Reserve Fund established in 1990.

Article \* 18. To see how much money the Town will vote to raise and appropriate to the Revaluation Capital Reserve Fund.

(The Budget Committee recommends \$25,000 and the Selectmen support this recommendation).

Article \* 19. 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 \$40,000 and the Selectmen support this recommendation).

Article # 20. To see if the Town will vote pursuant to RSA 35:15 to designate the Selectmen agents of the fund to expend money from the Library Building Addition Capital Reserve Fund.

Article # 21. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Road and Street Reconstruction and to raise and appropriate the sum of forty thousand dollars (\$40,000) to be placed in this fund and further, to designate the Selectmen as agents to expend money from the fund.

(The Budget Committee recommends the sum of \$40,000 be placed in this fund and the Selectmen support this recommendation).

Article # 22. To see if the Town will vote to authorize the Selectmen to accept, on terms and conditions acceptable to them, approximately 16 miles of roads in the Clearbrook Section of the Village of Loon Mountain, said roads to be classified, upon formal acceptance and conveyance, as Class V roads. *(Requested by the homeowner's association).*

Article # 23. To see if the Town will vote to authorize the Selectmen to convey units at Pollard Brook, acquired or to be acquired by the Town by tax deed pursuant to unredeemed tax liens to the Pollard Brook Owner's Association or its designee in such manner as justice may require and on such terms and conditions as are deemed necessary, pursuant to RSA 80:80.

Article # 24. To see if the Town will vote to authorize the Selectmen to accept a donation from the Pemigewasset River Preservation Society of land described as containing 0.725 acres and known as the "Lady's Bathtub."

Article # 25. To see if the Town will vote to change the purpose of the appropriation of \$60,000 made under Article #17 at the 1993 Annual Meeting from "Ash Removal from the Solid Waste Facility" to "Ash Disposal and Facility Closure" and to confirm this appropriation as non-lapsing until no later than the end of the 1999 fiscal year.

Article \* 26. To see if the Town will vote to authorize the Selectmen to sell, convey or otherwise dispose of the Stewart & Stevenson Model 574-100 generator located at the school on such terms and conditions as they deem necessary and appropriate.

Article \* 27. To see if the Town will vote to appropriate the encumbered balance of approximately \$12,500 remaining in the appropriation for snow-making equipment at the Kancamagus Ski Area ( Annual Meeting 1993 Article \*5) to be used for the purpose of grooming equipment and operations at the Ski Area.

Article \* 28. To see if the Town will vote to adopt the provisions of RSA 398 authorizing the Selectmen to issue licenses to carry on the business of pawnbrokers.

Article \* 29. To see if the Town will vote to authorize the Selectmen to transfer tax liens or to convey real estate acquired in default of redemption by Tax Collector's deed by sealed bid or public auction, pursuant to RSA 80:80. This authorization shall remain in effect indefinitely until rescinded.

Article \* 30. Shall the Town accept the provisions of RSA 31:95-b providing that any Town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to apply for, accept and expend, without further action by the Town Meeting, unanticipated money from a State, Federal, or other governmental unit or a private source which becomes available during the fiscal year?

Article \* 31. Shall the Town accept the provision of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to issue Tax Anticipation Notes?

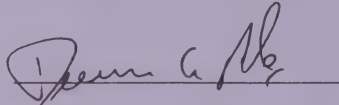
Article \* 32. To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

Article \* 33. To transact any other business that may legally come before the meeting.



Article \* 34. To transact any other business that may legally come before the meeting.

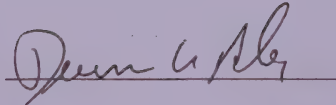
Given under our hands and seal this 18th day of February 1994.

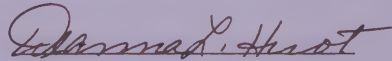
  
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\_\_\_\_\_  
Selectmen of Lincoln

A true copy of warrant, *Attest:*

  
\_\_\_\_\_

  
\_\_\_\_\_

\_\_\_\_\_  
Selectmen of Lincoln

## Unaudited

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 Recommended Budget	Budget Committee		Not Recommended (omit cents)
Acc't. No.					Recommended Ensuig Fiscal Year (omit cents)		
4130 Executive		182,719	182,069	156,687	156,687		
4140 Elec., Reg., & Vital Stat.		650	286	1,375	1,375		
4150 Financial Administration							
4152 Revaluation of Property							
4153 Legal Expense		20,000	16,617	20,000	20,000		
4155 Personnel Administration		213,300	205,214	212,950	212,950		
4191 Planning and Zoning		39,046	37,347	40,743	40,743		
4194 General Government Bldg.		18,825	14,875	19,925	19,925		
4195 Cemeteries		9,828	6,639	7,918	7,918		
4196 Insurance		76,300	88,361	117,192	117,192		
4197 Advertising and Reg. Assoc.							
<b>Contingency Fund</b>		<b>75,000</b>	<b>-0-</b>	<b>75,000</b>	<b>75,000</b>		
4199 Other General Government							
<b>PUBLIC SAFETY</b>							
4210 Police		437,490	420,412	425,936	425,936		
4215 Ambulance							
4220 Fire		54,763	47,208	30,238	30,238		
4240 Building Inspection							
4290 Emergency Management		1,150	328	2,300	2,300		
4299 Other Public Safety							
<b>HIGHWAYS AND STREETS</b>							
4312 Highways and Streets		182,963	148,461	170,348	170,348		
4313 Bridges							
4316 Street Lighting		38,000	36,909	39,600	39,600		
<b>SANITATION</b>							
4323 Solid Waste Collection							
4324 Solid Waste Disposal		230,642	191,953	218,716	218,716		
4326 Sewage Collection & Disposal		143,597	121,262	159,366	159,366		
<b>WATER DISTRIBUTION &amp; TREATMENT</b>							
4332 Water Services							
4335 Water Treatment		148,913	128,929	189,355	189,355		
<b>HEALTH</b>							
4414 Pest Control		2,200	2,249	2,750	2,750		
4415 Health Agencies and Hospitals		54,715	45,659	51,729	51,729		
<b>WELFARE</b>							
4442 Direct Assistance		35,000	25,804	30,000	30,000		
4444 Intergovernmental Welf. Pay'ts.							
4445 Vendor Payments							
<b>Sub-Totals (carry to top of page 3)</b>		<b>1,965,101</b>	<b>1,720,582</b>	<b>1,972,128</b>	<b>1,972,128</b>		

**Unaudited**

PURPOSE OF APPROPRIATION (Continued)	W.A. No.	1	2	3	4		5
		* Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Budget	Budget Committee		Not Recommended (omit cents)
Acct. No.					Recommended Ensnung Fiscal Year (omit cents)		
<b>Sub-Totals (from page 2)</b>		<b>1,965,101</b>	<b>1,720,582</b>	<b>1,972,128</b>	<b>1,972,128</b>		
<b>CULTURE AND RECREATION</b>							
4520 Parks and Recreation		61,270	61,887	75,904	75,904		
4550 Library		27,235	25,510	26,416	26,416		
4583 Patriotic Purposes		3,500	3,162	3,825	3,825		
4589 Other Culture and Recreation							
<b>CONSERVATION</b>							
4612 Purchase of Natural Resources							
4619 Other Conservation							
<b>REDEVELOPMENT AND HOUSING</b>							
<b>ECONOMIC DEVELOPMENT</b>							
<b>DEBT SERVICE</b>							
4711 Princ.-Long Term Bonds & Notes		190,000	190,000	239,633	239,633		
4721 Int.-Long Term Bonds & Notes		160,916	160,916	303,614	303,614		
4723 Interest on TAN		60,000	49,024	40,000	40,000		
<b>CAPITAL OUTLAY</b>							
4901 Land and Improvements							
4902 Mach., Veh., & Equip.				38,000	19,000	19,000	
4903 Buildings				10,000	10,000		
4909 Improvements Other than Bldgs.		329,000	329,000	90,000	90,000		
<b>Kanc Snowmaking</b>		<b>55,000</b>	<b>36,256</b>				
<b>OPERATING TRANSFERS OUT</b>							
4912 To Special Revenue Fund							
4913 To Capital Projects Fund				175,000	175,000		
4914 To Enterprise Fund							
Sewer —							
Water —							
Electric —							
4915 To Capital Reserve Fund							
4916 To Trust and Agency Funds							
<b>TOTAL APPROPRIATIONS</b>		<b>2,852,022</b>	<b>2,576,337</b>	<b>2,974,520</b>	<b>2,955,520</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 32:18, 19 & 21)

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 32:21).

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."

**\*\* Amounts Not Recommended by Selectmen \*\***

These amounts are not included in the recommended column.

Warrant Article #	\$ Amount	Warrant Article #	\$ Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Schedule of Proposed 1994 Capital Expenses (Version #3)**

*From Ten Year Plan:*

*Reviewed*

*Rec'd*

Fire Truck Capital Reserve	\$ 25,000	\$ 10,000
Town Building Capital Reserve	100,000	50,000
Salt Storage Building Capital Reserve	25,000	-0-
Pollard Road Drainage Capital Reserve	20,000	-0-
Public Works Vehicle Capital Reserve	25,000	5,000
Rec. Area Building Capital Reserve	15,000	5,000
Revaluation Capital Reserve	30,000	25,000
Library Building Capital Reserve	15,000	40,000
Road Maintenance Capital Reserve		40,000
<b>Subtotal</b>	<b>\$ 255,000</b>	<b>\$ 175,000</b>
<i>Capital Outlay:</i>		
Sewer System Rehab (Pollard & Church)	50,000	50,000
Salt Storage Building (Materials only)	12,000	10,000
Water System Repairs (Boyle \$15,000 & O'Brien \$12,000)	34,000	15,000
Police Cruiser (4WD)	19,000	N/R-BC
Site Assessment (White Water Plant)	20,000	20,000
Incinerator Loader	19,000	19,000
Pollard Road Drainage Study	5,000	-0-
Professional Services -- Rec. Expansion		5,000
Ash Removal	30,000	-0-
Sidewalks (Rehab & Build New) (E. Spur Rd & Mill Ent. to First NH)	21,600	-0-
Incinerator One Ton Dump	16,000	-0-
Computer Equipment & Software (Police)	28,000	N/R-BC
Crosswalks	2,500	-0-
Recreational Trail	17,000	-0-
<b>Subtotal</b>	<b>\$ 274,100</b>	<b>\$ 119,000</b>
<b>Total</b>	<b>\$ 549,100</b>	<b>\$ 294,000</b>



SOURCE OF REVENUE		1	2	3	4	
Acct. No.	TAXES	W.A. No.	*Estimated Revenues Prior Year (omit cents)	Actual Revenues Prior Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes					
3180	Resident Taxes					
3185	Yield Taxes					
3186	Payment in Lieu of Taxes					
3189	Other Taxes (Specify Bank Stock Tax Amt.)\$					
3190	Interest & Penalties on Delinquent Taxes		140,000	123,459	125,000	125,000
	Inventory Penalties					
	LICENSES, PERMITS AND FEES					
3210	Business Licenses and Permits					
3220	Motor Vehicle Permit Fees		125,000	119,152	120,000	120,000
3230	Building Permits					
3290	Other Licenses, Permits & Fees			1,146	28,275	28,275
	FROM FEDERAL GOVERNMENT					
	Forest Serv.		9,500			
3319	Other (WMNF)				76,000	76,000
	FROM STATE					
3351	Shared Revenue		85,000	85,000	87,200	87,200
3353	Highway Block Grant		16,903	16,903	16,791	16,791
3354	Water Pollution Grants		34,645	34,645	33,327	33,327
3355	Housing and Community Development					
3356	State & Federal Forest Land Reimbursement		70,000	67,441	24,000	24,000
3357	Flood Control Reimbursement					
3359	Other (Including Railroad Tax)		5,000	3,604	3,500	3,500
	FROM OTHER GOVERNMENT					
3379	Intergovernmental Revenues					
	CHARGES FOR SERVICES					
	Connection Fees		45,966	45,966		
3401	Income from Departments		165,000	145,503	396,010	396,010
3409	Other Charges					
	MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		500	420	1,500	1,500
3502	Interest on Investments		18,000	10,832	10,000	10,000
3509	Other Fees & UCC		5,000	5,370		
	INTERFUND OPERATING TRANSFERS IN					
3912	Special Revenue Fund					
3913	Capital Projects Fund					
3914	Enterprise Fund					
	Sewer —					
	Water —					
	Electric —					
3915	Capital Reserve Fund		12,000	12,000		
3916	Trust and Agency Funds					
	OTHER FINANCING SOURCES					
3934	Proc. from Long Term Notes & Bonds					
	General Fund Balance					
	Unreserved Fund Balance	For Municipal Use				
	Fund Balance Voted From Surplus	< \$ >	xxx	xxx	xxx	xxx
	Fund Balance to be Retained	< \$ >	xxx	xxx	xxx	xxx
	Fund Balance Remaining to Reduce Taxes	\$	xxx	xxx	xxx	xxx
		\$				
<b>TOTAL REVENUES AND CREDITS</b>			<b>732,514</b>	<b>671,441</b>	<b>921,603</b>	<b>921,603</b>

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

Total Appropriations \_\_\_\_\_

Less: Amount of Estimated Revenues, Exclusive of Property Taxes \_\_\_\_\_

Amount of Taxes to be Raised (Exclusive of School and County Taxes) \_\_\_\_\_

**BUDGET OF THE TOWN OF**           L I N C O L N           , N.H.

1994 Schedule of Anticipated Income

LICENSES, PERMITS AND FEES: Account #3290 (Other Licenses Permits & Fees):

Cable TV Franchise Fee	\$ 10,575
UCC Fees	3,000
Application Fees	2,100
Ordinance Revenues	11,500
Vital Records	800
Dog Licenses	300
	<u>\$28,275</u>

CHARGES FOR SERVICES: Account #3401 (Income from Departments):

Recreation Department	\$ 4,000
Town of Woodstock (Rec. & Solid Waste)	149,772
\$38,106 - \$111,666	
Police Department Special Details	18,500
Sale of Sand & Salt	8,350
Emergency Management Matching Grant	1,150
Worker's Compensation Return	20,568
CFNH Investment Income	9,582
Electric Income from Loon	12,800
Income from Loon for Gaging Station	2,225
Water Tap Fees (for '83 & '85 Debt Payments)	38,222
Water Tap Fees (for 1/2 Water Treatment Plant Debt)	105,841
Bond Refunding	<u>25,000</u>
	<u>\$396,010</u>

02/08/94

## Town of Lincoln

### Animal Control Division

During 1993, the Animal Control Officer responded to 42 phone calls. These complaints ranged from a missing dog or cat, to clearing up road kill, a cat stuck in a tree, and dogs messing in someone's yard.

I responded to reports of half a dozen attacks, ranging from human and child bites to various animal bites. Most all responses have been recorded with several cases going to court.

I feel the laws of the State of New Hampshire and the Town Ordinances are sufficient to control most complaints but the fines and the penalties are often too lenient. Most violators are repeat ones and their pets are well known to me.

I spent a day in Concord at a seminar on rabies - which has become a real threat to all communities in the New Hampshire, including Lincoln. A case has been confirmed as close as Rumney. Since rabies becomes a more serious matter each year I've tried to educate myself to be prepared in case we ever have to deal with a rabid animal.

In this community, the Animal Control Officer is a part-time position and often it's hard for me to respond to all the calls but with the aid and support of the Lincoln Police Department, I feel we stay on top of most cases. I respect the efforts of the P.D. in their willingness to help and assist me in my duties.

In closing, I'd like to thank you all for the opportunity to serve the Town of Lincoln in a small way and hope that we can continue to provide this necessary service in a satisfactory manner.

Respectfully yours,

Raymond Mulleavey  
Animal Control Officer

## IMPORTANT LOCAL PHONE NUMBERS

Police, Fire & Ambulance	EMERGENCY	911
Selectmen		745-2757
Town Clerk & Tax Collector's Office		745-8971
Planning Board & Compliance Officer		745-8527
Town Office	FAX	745-6743
Communications Center		745-2238
Police Department		745-2238
Fire Department		745-2344
Kancamagus Recreation Area		745-8673
Public Works Department		745-6250
Water Treatment Plant		745-9306
Incinerator		745-6626
Public Library		745-8159
Lin-Wood Medical Center		745-8136
Lin-Wood Chamber of Commerce		745-6621
State Cable TV		1-800-552-0382



## UNAUDITED 1993 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.	42,144.00		42,144.00
Roberts, Kalene	29,894.00		29,894.00
Dovholuk, Sandy	22,854.00		22,854.00
Lavigne, K. Jeanne	19,271.00	524.00	*19,795.00
Riley, Duncan	1,200.00		1,200.00
Huot, Deanna	1,200.00		1,200.00
Burak, Lance	300.00		300.00
Conn, William	900.00		900.00
Henderson, Robert	175.00		175.00
Bourassa, Cheryl	175.00		175.00
Bartlett, Jay	250.00		250.00
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	50.00		50.00
Parent, Carol	50.00		50.00
Tetley, Doris	143.00		143.00*
Duquette, Marie	50.00		50.00

\*Includes wages from Recreation Department.

### Cemetery & Town Building

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Aldridge, Victor	4,123.00		4,123.00*
Lamery, Kathy	226.00		226.00
Dutilly, June E.	638.00		638.00

\*Includes wages from the Library.

Planning & Zoning

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Resnick, Marc	28,766.00		28,766.00

Police Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Ohlson, R. Craig	42,673.00		42,673.00^
Peltier, Michael	29,565.00	4,325.00	33,890.00^
Dow, Richard E.	10,594.00	1,090.00	11,684.00
Tamulonis, Michael	26,205.00	4,333.00	30,538.00^
Gordon, Colleen	20,654.00	153.00	20,807.00
Duggan, Christine	25,823.00	2,690.00	28,513.00^
Chivell, Joseph	27,547.00	4,243.00	31,790.00^
Hilliard, John	9,129.00	1,135.00	10,264.00**
Tyler, Richard	23,548.00	3,508.00	27,056.00^
Labarge, Robert C.	190.00		190.00
Morris, Chad M.	20,111.00	2,476.00	22,588.00**
Broderick, Nichole E.	7,303.00	31.00	7,334.00^
McKinley, Scott	14,310.00	2,026.00	16,336.00^
Morris, Raymond	2,630.00		2,630.00^
Knapp, Sabra J.	12,372.00	570.00	12,942.00**
Boulanger, David A.	6,819.00		6,819.00**
Sherbinski, Matthew S.	108.00		108.00^
Deppe, Loretta J.	1,496.00		1,496.00**
Brunelle, Katherine	1,964.00		1,964.00^
Stankatis, Gregory R.	4,702.00		4,702.00**
Cooper, Seth	2,216.00		2,216.00^
Fournier, Ronald	90.00		90.00^
Dickey, Harvey	105.00		105.00^
Omundson, Gene	285.00		285.00^
Tucker, Philip R.	90.00		90.00^

\*Includes wages from Communication center

^Includes Special Detail Wages

Fire Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Dauphine, Clifton	1,785.00		1,785.00
Haynes, Nathan	1,284.00		1,284.00
Duguay, Arthur	482.00		482.00
Boyle, James R.	814.00		814.00
Lavigne, Daryl	258.00		258.00
Berube, Roger	345.00		345.00
Willey, William	41.00		41.00
Landry, Raymond	40.00		40.00
Sousa, Merrick	644.00		644.00
Kenney, Robert	789.00		789.00
Blaisdell, Jay	585.00		585.00
Stevens, Dean	123.00		123.00
Hartle, Larry	923.00		923.00
Carroll, Sean	814.00		814.00
Landry, Christopher	740.00		740.00
Dutilly, William	10.00		10.00
Goodwin, Benson	101.00		101.00
Houde, Mark	574.00		574.00
Germain, Frederick Sr.	387.00		387.00
Thompson, Amy	689.00		689.00
Emerson, Ronald	598.00		598.00
Clark, Murray	83.00		83.00
Bujeaud, Keith	136.00		136.00
Greene, Jason	146.00		146.00

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	5,362.00		5,362.00
Nicoll, Dorris	1,744.00		1,744.00
Peltier, Janet	1,045.00		1,045.00
Riley, Carol Ann	1,261.00		1,261.00
Avery, Helen A.	207.00		207.00
Christiano, Nancy K.	695.00		695.00

Communications Center

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Rannacher, Carol	23,343.00	1,677.00	25,020.00
Gilbert, Robert	5,606.00		5,606.00
Dunn, Linda	22,244.00	1,940.00	24,184.00*
Marsh, Rhonda	1,211.00		1,211.00
Finkle, Gary	18,282.00	1,259.00	*19,541.00^

\*Includes wages earned in the Police Department and Special Details

Maintenance Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Dauphine, Clifton	28,241.00	4,427.00	32,668.00
Dyer, Richard	19,354.00	2,150.00	21,504.00
Libby, Stephen R.	20,434.00	4,647.00	25,081.00
Barnes, Mark	676.00		676.00
Carroll, Sean K.	1,709.00	39.00	1,748.00
Maynard, Dana J.	2,418.00	29.00	2,447.00

Solid Waste Facility

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Gagnon, Michael	23,514.00	2,499.00	26,013.00



Strickland, Thomas	21,039.00	2,332.00	23,371.00
LaRue, Paul E.	10,452.00	782.00	11,234.00
Gray, Edward	9,825.00	258.00	10,083.00

Water & Sewer Departments

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Wiley, William	24,929.00	8,191.00	33,120.00
Durrell, Clayton	24,627.00	7,251.00	31,878.00*

\*Includes wages earned in the Maintenance & Water Department

Recreation Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Mure, Anthony	24,986.00		24,986.00
Duguay, Jane	3,093.00		3,093.00*
Gilbert, Karen	2,073.00		2,073.00
Avery, Sherwood L.	1,178.00		1,178.00
Ledger, Ryan T.	1,364.00		1,364.00
Weeden, Natalie B.	1,047.00		1,047.00
Mauchly, John L.	572.00		572.00
Pierce, Jr. Roy	442.00		442.00
Smith Jr. John W.	58.00		58.00
Abelmann, Mary Jo	1,237.00		1,237.00
Plourde, James E.	1,364.00		1,364.00
Perlo, Blaine	166.00		166.00
Gould, Denise M.	1,004.00		1,004.00

\*Includes wages earned in the Communication Center

Revaluation 1993

<u>Employee's Name:</u>	<u>Regular Wage</u>	<u>Overtime</u>	<u>Gross</u>
Houde, Paula	260.00		260.00

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# Vachon, Clukay & Co., PC

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Certified Public Accountants

45 Market 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, 1992 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, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". 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 general purpose 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 in order to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

As described in Note 1, the Town has recognized tax revenues of \$1,166,111 in the General Fund and \$484,931 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 \$556,384 to (\$1,094,658), 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 general purpose 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, 1992 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 conducted 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 audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Vachon, Clukey & Co., PC*

April 12, 1993



*The Parker Young Company Store, early 1930's. Present location of LaHout's Ski Shop.*

EXHIBIT A  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Combined Balance Sheet – All Fund Types and Account Groups  
 December 31, 1992

	Governmental Fund Types		Fiduciary	Account Group General Long- Term Debt	Totals (Memorandum Only) December 31,	
	General	Capital Projects	Fund Types Trust & Agency		1992	1991
<b>ASSETS</b>						
Cash and cash equivalents (Note 1 & 3)	\$784,747	\$54,225	\$1,680,827		\$2,519,799	\$3,530,959
Receivables:						
Taxes, net (Note 1)	1,248,138		604,046		1,852,184	1,762,479
Accounts	16,193	2,342			18,535	7,932
Due from other governments	54,190	811,434			865,624	52,434
Due from other funds (Note 6)	471,698	37,507	737,578		1,246,783	1,489,580
Amount to be provided for retirement of general obligation debt				\$2,155,000	2,155,000	2,345,000
Total Assets	<u>\$2,574,966</u>	<u>\$905,508</u>	<u>\$3,022,451</u>	<u>\$2,155,000</u>	<u>\$8,657,925</u>	<u>\$9,188,384</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$17,833	\$267,796			\$285,629	\$88,713
Accrued expenses	20,697	13,199			33,896	52,911
Deposits	33,360	132,275			165,635	56,194
Due to other governments			\$1,123,834		1,123,834	1,086,831
Due to other funds (Note 6)	774,660	370,301	101,822		1,246,783	1,489,580
Tax anticipation notes payable (Note 5)	1,000,000				1,000,000	
Bond anticipation notes payable		2,600,000			2,600,000	2,550,000
General obligation debt payable (Note 5)				\$2,155,000	2,155,000	2,345,000
Total Liabilities	<u>1,846,550</u>	<u>3,383,571</u>	<u>1,225,656</u>	<u>2,155,000</u>	<u>8,610,777</u>	<u>7,669,229</u>
Fund Balances:						
Reserved for endowments (Note 7)			13,225		13,225	10,125
Unreserved:						
Designated (Note 8)	172,032		1,782,596		1,954,628	1,727,956
Undesignated (Deficit) (Note 2)	556,384	(2,478,063)	974		(1,920,705)	(218,926)
Total Fund Balances	<u>728,416</u>	<u>(2,478,063)</u>	<u>1,796,795</u>		<u>47,148</u>	<u>1,519,155</u>
Total Liabilities and Fund Balances	<u>\$2,574,966</u>	<u>\$905,508</u>	<u>\$3,022,451</u>	<u>\$2,155,000</u>	<u>\$8,657,925</u>	<u>\$9,188,384</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, 1992

	Governmental Fund Types		Fiduciary Fund Types	Totals (Memorandum Only)	
	General	Capital Projects	Expendable Trusts	For the years ended December 31, 1992      1991	
<b>Revenues:</b>					
Taxes	\$1,894,291			\$1,894,291	\$1,859,283
Licenses and permits	152,360	\$7,100	\$4,600	164,060	310,273
Intergovernmental revenues	263,772	811,434		1,075,206	252,986
Charges for service	194,907			194,907	160,392
Miscellaneous revenues	11,279	65,871	61,382	138,532	154,070
<b>Total Revenues</b>	<b>2,516,609</b>	<b>884,405</b>	<b>65,982</b>	<b>3,466,996</b>	<b>2,737,004</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	604,926			604,926	546,494
Public safety	428,880			428,880	422,811
Highways and streets	191,392			191,392	164,682
Health and welfare	77,214			77,214	96,470
Sanitation	370,475			370,475	351,872
Culture and recreation	69,730			69,730	73,884
Capital outlay	173,187	2,455,929	17,508	2,646,624	1,059,396
Debt service	421,112	132,107		553,219	563,969
<b>Total Expenditures</b>	<b>2,336,916</b>	<b>2,588,036</b>	<b>17,508</b>	<b>4,942,460</b>	<b>3,279,578</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>179,693</b>	<b>(1,703,631)</b>	<b>48,474</b>	<b>(1,475,464)</b>	<b>(542,574)</b>
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	104,506		190,000	294,506	626,912
Operating transfers out	(190,000)	(40,940)	(63,566)	(294,506)	(626,912)
<b>Total Other Financing Sources (Uses)–Net</b>	<b>(85,494)</b>	<b>(40,940)</b>	<b>126,434</b>		
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>94,199</b>	<b>(1,744,571)</b>	<b>174,908</b>	<b>(1,475,464)</b>	<b>(542,574)</b>
<b>Fund Balances (Deficit) – January 1</b>	<b>634,217</b>	<b>(733,492)</b>	<b>1,607,688</b>	<b>1,508,413</b>	<b>2,050,987</b>
<b>Fund Balances (Deficit) – December 31</b>	<b>\$728,416</b>	<b>(\$2,478,063)</b>	<b>\$1,782,596</b>	<b>\$32,949</b>	<b>\$1,508,413</b>

See notes to financial statements

EXHIBIT C  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual – General Fund  
 For the Year Ended December 31, 1992

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$1,784,501	\$1,894,291	\$109,790
Licenses and permits	135,000	152,360	17,360
Intergovernmental revenues	276,952	263,772	(13,180)
Charges for service	140,000	194,907	54,907
Miscellaneous revenues	25,700	11,279	(14,421)
<b>Total Revenues</b>	<u>2,362,153</u>	<u>2,516,609</u>	<u>154,456</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	848,534	604,926	243,608
Public safety	429,063	428,880	183
Highways and streets	209,959	191,392	18,567
Health and welfare	95,923	77,214	18,709
Sanitation	400,167	370,475	29,692
Culture and recreation	84,489	69,730	14,759
Capital outlay	172,736	173,187	(451)
Debt service	424,964	421,112	3,852
<b>Total Expenditures</b>	<u>2,665,835</u>	<u>2,336,916</u>	<u>328,919</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(303,682)</u>	<u>179,693</u>	<u>483,375</u>
<b>Other Financing Sources (Uses):</b>			
Operating transfers in	135,446	104,506	(30,940)
Operating transfers out	(190,000)	(190,000)	
<b>Total Other Financing Sources (Uses) – Net</b>	<u>(54,554)</u>	<u>(85,494)</u>	<u>(30,940)</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>(358,236)</u>	<u>94,199</u>	<u>452,435</u>
<b>Fund Balances – January 1, 1992</b>	<u>634,217</u>	<u>634,217</u>	
<b>Fund Balances – December 31, 1992</b>	<u>\$275,981</u>	<u>\$728,416</u>	<u>\$452,435</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, 1992

	<u>1992</u>	<u>1991</u>
Operating revenues:		
Investment income	<u>\$357</u>	<u>\$312</u>
Net operating income	357	312
Non-operating revenues:		
Bequests	<u>3,100</u>	<u>3,350</u>
Net income	3,457	3,662
Fund Balances – January 1	<u>10,742</u>	<u>7,080</u>
Fund Balances – December 31	<u>\$14,199</u>	<u>\$10,742</u>

EXHIBIT E  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Combined Statement of Cash Flows  
 All Non-Expendable Trust Funds  
 For the Year Ended December 31, 1992

	<u>1992</u>	<u>1991</u>
Cash Provided from Operating Activities:		
Interest on trust investments	<u>\$357</u>	<u>\$312</u>
Cash Provided by Operating Activities	<u>357</u>	<u>312</u>
Cash Provided by Capital and Related Financing Activities:		
Bequests	<u>2,400</u>	<u>6,975</u>
Change in cash and cash equivalents	2,757	7,287
Cash and cash equivalents, January 1,	<u>11,867</u>	<u>4,580</u>
Cash and cash equivalents, December 31,	<u>\$14,624</u>	<u>\$11,867</u>
Reconciliation of Net Operating Income to Cash Provided by Operating Activities:		
Net Operating Income	<u>\$357</u>	<u>\$312</u>

*See notes to financial statements*

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**  
December 31, 1992

**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, 1992

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

***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 the 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, 1992

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 services, 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 10, 1992	
Town Meeting	\$2,690,595
Overlay	217,004
Timing Differences:	
Continuing appropriations January 1, 1992	120,268
Continuing appropriations December 31, 1992	(172,032)
Total General Fund	<u>\$2,855,835</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, 1992, the Town applied \$410,000 of its unappropriated fund balance to reduce taxes.

***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 if their maturity dates are within three months from their date of issue.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1992

*Taxes Receivable* - Taxes levied during 1992 and prior and uncollected at December 31, 1992 are recorded as receivables net of reserves for estimated uncollectibles of \$51,554.

***Revenues, Expenditures and Expenses***

*Property Taxes* - Taxes are levied on the assessed value of all taxable real property as of the prior April 1st (\$439,189,683 as of April 1, 1992) 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, 1992 were 77.6% 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 1992 receivables collected prior to March 1, 1993 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 \$556,384 to (\$1,094,658), 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 1995. 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, 1992 the Capital Projects Fund was in a deficit position. This deficit is comprised by following individual funds:

Sewer Tap Fee Fund	\$8,071
Sewer Lift Station	10,413
Pollard Road Water Main Fund	(186,196)
Fire Station Fund	1,637
Maple Street Reconstruction Fund	19,057
Well Monitoring Fund	6,627
Water System Construction Fund	(2,337,672)
	<u>(\$2,478,063)</u>

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 (See Note 11).

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1992

**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 are participants in one of the federal depository insurance programs. 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 \$196,023 and the bank balance was \$295,268. Of the bank balance, \$161,109 was covered by federal depository insurance and \$134,159 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	\$489,783	\$489,783
Category 3	1,833,993	1,833,993
Total repurchase agreements	<u>2,323,776</u>	<u>\$2,323,776</u>
Book value of cash and deposits	196,023	
Total cash and cash equivalents	<u>\$2,519,799</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.

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 de-



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1992

fixed 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 \$568,470, 76% of total wages of \$748,165. Employee contributions were \$37,573. Employee contribution rates were 9.3% and 5% for public safety and general employees respectively. The Town's contribution to this plan was \$18,742. The Town's contribution rates for public safety and general employees were 5.36% and 2.51% respectively from January through June and 3.48% and 2.83% thereafter.

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 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, 1991 are (in millions) as follows (The Town's portion of these amounts is not determinable):

Total pension benefit obligation	\$1,676
Net assets available for pension benefits, at market value	<u>1,531</u>
Unfunded pension benefit obligation	<u>\$145</u>

The measurement of the total pension benefit obligation is based on the June 30, 1991 actuarial valuation. This valuation revised the post-retirement mortality, withdrawal and vesting rates, service retirement rates and disability retirement rates to better reflect actual experience of the Plan.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1992

The New Hampshire Retirement System began compiling historical trend information in their 1987 Comprehensive Annual Financial Report. The information will eventually include ten years of data and will be useful in assessing the Plan's progress in accumulating sufficient assets to pay pension benefits as they become due.

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--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, 1992:

Debt Payable - January 1, 1992	\$2,345,000
Debt Retired	(190,000)
Debt Payable - December 31, 1992	<u>\$2,155,000</u>

*General Long-Term Debt* - Debt payable at December 31, 1992 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%	\$65,000
\$250,000 - 1985 Water Projects Bonds due in annual installments of \$15,000 through February 15, 2000; interest at 8.12% to 9.00%	120,000
\$573,000 - 1986 Capital Improvement Bonds due in annual installments of \$25,000 to July 15, 1996; interest 5.6% to 7.86%	100,000
\$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%	400,000

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 1992

\$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%	195,000
\$1,510,00 - 1988 Capital Improvement Bonds due in annual installments of \$75,000 January 15, 1992 to 2009, interest at 7.5% to 7.82%	1,275,000
	<u>\$2,155,000</u>

*Summary of Debt Service Requirements to Maturity* - The annual requirements to amortize all debt outstanding as of December 31, 1992, including interest of \$1,152,415 are as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>General Obligation</u> <u>Debt Payable</u>
1993	\$349,849
1994	330,901
1995	317,576
1996	303,549
1997	264,380
1998-2002	1,057,948
2003-2007	521,482
2008-2009	161,730
	<u>\$3,307,415</u>

The State of New Hampshire annually reimburses the Town for a portion of its Sewer related debt service. During 1992, reimbursements by the State were \$35,904.

*Authorized and Unissued Debt* - Long-term debt authorized and unissued at December 31, 1992 is as follows (see Note 11):

<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>

*Tax Anticipation Note Payable*

Tax anticipation note payable at December 31, 1992 consists of \$1,000,000 at 4% due January 15, 1993 (see Note 11).

*Bond Anticipation Note Payable*

At December 31, 1992, the Town had a \$2,600,000 bond anticipation note, due May 5, 1993 with interest at 4.25%.

TOWN OF LINCOLN, NEW HAMPSHIRE  
 NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
 December 31, 1992

**NOTE 6--INTERFUND BALANCES**

Interfund receivables/payables at December 31, 1992 were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$471,698	\$774,660
Capital Projects Funds:		
Sewer Lift Station	10,413	
Maple Street Construction	19,057	
Well Monitoring	6,627	
Sewer Tap Fee Fund	1,410	
Pollard Road Water Main Fund		182,407
Fire Station Fund		16,460
Water System Construction Fund		171,434
Trust and Agency Funds:		
Capital Reserve Funds	116,393	
Property Tax Agency Fund	621,185	101,397
Non-Expendable Trust Funds		425
Total	<u>\$1,246,783</u>	<u>\$1,246,783</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, 1992 were as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	<u>\$13,225</u>	<u>\$974</u>	<u>\$14,199</u>

**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, 1992

Library	2,000
Pollard Road Drainage	15,000
Traffic Light	5,000
Fire Study	2,000
New Vehicles	1,942
Route 3 Salt Barn	4,000
School Street Sewer	5,385
Sewer Rehabilitation	5,891
Water System Repair	29,546
Memorial Park Capital Reserve	5,000
	<u>\$172,032</u>

***Expendable Trust Funds***

Expendable Trust Funds at December 31, 1992, are as follows:

Water Tap Fee Fund - 1987	\$958,085
Revaluation - 1989	85,388
Fire Truck - 1989	212,474
Town Building - 1989	383,411
Public Works Vehicle - 1990	38,349
Recreation Building - 1990	41,693
Water System - 1990	32,701
Library Building - 1991	30,495
Total Expendable Trust Funds	<u>\$1,782,596</u>

**NOTE 9--MAJOR TAXPAYERS**

The following are the five major taxpayers as they relate to the 1992 assessed property valuation of \$439,189,683:

<u>Taxpayer</u>	1992 Property <u>Valuation</u>	Percentage of Total <u>Valuation</u>
Village of Loon Mountain	\$22,081,550	5.03%
Loon Mountain Recreation Corp.	19,507,800	4.44%
Lincoln Mill Associates	6,852,350	1.56%
Lincoln Inn Associates	5,368,950	1.22%
Franconia Investment Associates	4,718,200	1.07%

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 1992

**NOTE 10--CONTINGENCIES**

*Federally Assisted Programs* - The Town participates in several federally assisted programs, principal of which is the U.S. Department of Agriculture's Water and Wastewater Disposal Systems for Rural Communities. These programs are subject to audit under the Single Audit Act of 1984 and subsequent acceptance of that audit by various involved government agencies. No material adverse findings are anticipated.

**NOTE 11--SUBSEQUENT EVENTS**

*Tax Anticipation Note* - The tax anticipation note was retired on its due date.

*Long-term Debt* - On April 9, 1993 the Town issued debt in connection with the Water Project in the amount of \$3,180,800 for thirty years at 5% interest.

*Town Manager Form of Government* - The March 9, 1993 Town meeting discontinued the Town manager form of government.



*The Lincoln Inn, circa 1930's, burned in late 50's. Located on Main Street.  
Present site of Lin-Wood Public School Softball Field.*

SCHEDULE 1  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Combining Balance Sheet - All Capital Projects Funds  
 December 31, 1992

	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 cash equivalents	\$6,661	\$5,505	\$7,507	\$18,097			\$16,455	\$54,225
Accounts receivable							2,342	2,342
Due from other governments	-1,410	10,413			\$19,057	\$6,627	811,434	811,434
Due from other funds								37,507
Total Assets	<u>\$8,071</u>	<u>\$15,918</u>	<u>\$7,507</u>	<u>\$18,097</u>	<u>\$19,057</u>	<u>\$6,627</u>	<u>\$830,231</u>	<u>\$905,508</u>

ASSETS

LIABILITIES AND FUND BALANCES

Liabilities:								
Accounts payable							\$267,796	\$267,796
Accrued expenses							13,199	13,199
Deposits		\$5,505	\$11,296				115,474	132,275
Due to other funds			182,407	\$16,460			171,434	370,301
Bond anticipation notes payable							2,600,000	2,600,000
Total Liabilities		<u>5,505</u>	<u>193,703</u>	<u>16,460</u>			<u>3,167,903</u>	<u>3,383,571</u>
Fund Balances:								
Unreserved:								
Undesignated (Deficit)	\$8,071	10,413	(186,196)	1,637	\$19,057	\$6,627	(2,337,672)	(2,478,063)
Total Fund Balances	<u>8,071</u>	<u>10,413</u>	<u>(186,196)</u>	<u>1,637</u>	<u>19,057</u>	<u>6,627</u>	<u>(2,337,672)</u>	<u>(2,478,063)</u>
Total Liabilities and Fund Balances	<u>\$8,071</u>	<u>\$15,918</u>	<u>\$7,507</u>	<u>\$18,097</u>	<u>\$19,057</u>	<u>\$6,627</u>	<u>\$830,231</u>	<u>\$905,508</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, 1992

	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	\$7,100							\$7,100
Intergovernmental revenues							\$811,434	811,434
Miscellaneous revenues	846			\$651			64,374	65,871
Total Revenues	7,946			651			875,808	884,405
Expenditures:								
Capital outlay						\$21,240	2,434,689	2,455,929
Debt service							132,107	132,107
Total Expenditures						21,240	2,566,796	2,588,036
Excess of Revenues Over (Under) Expenditures	7,946			651		(21,240)	(1,690,988)	(1,703,631)
Other Financing Uses:								
Operating transfers out	(40,940)							(40,940)
Total Other Financing Uses	(40,940)							(40,940)
Excess of Revenues Over (Under) Expenditures and Other Uses	(32,994)			651		(21,240)	(1,690,988)	(1,744,571)
Fund Balances (Deficit) January 1, 1992	41,065	\$10,413	(\$186,196)	986	\$19,057	27,867	(646,684)	(733,492)
Fund Balances (Deficit) December 31, 1992	\$8,071	\$10,413	(\$186,196)	\$1,637	\$19,057	\$6,627	(\$2,337,672)	(\$2,478,063)



SCHEDULE 3  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Combining Balance Sheet – All Trust and Agency Funds  
 December 31, 1992

	Expendable Trust Funds	Non- expendable Trust Funds	Property Tax Agency Fund	Combining Total
ASSETS				
Cash and cash equivalents	\$1,666,203	\$14,624		\$1,680,827
Taxes receivable			\$604,046	604,046
Due from other funds	116,393		621,185	737,578
Total Assets	<u>\$1,782,596</u>	<u>\$14,624</u>	<u>\$1,225,231</u>	<u>\$3,022,451</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other governments			\$1,123,834	\$1,123,834
Due to other funds		\$425	101,397	101,822
Total Liabilities		<u>425</u>	<u>1,225,231</u>	<u>1,225,656</u>
Fund Balances:				
Reserved for endowments		13,225		13,225
Unreserved:				
Designated	\$1,782,596			1,782,596
Undesignated		974		974
Total Fund Balances	<u>1,782,596</u>	<u>14,199</u>		<u>1,796,795</u>
Total Liabilities and Fund Balances	<u>\$1,782,596</u>	<u>\$14,624</u>	<u>\$1,225,231</u>	<u>\$3,022,451</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, 1992

	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	\$4,600								\$4,600
Miscellaneous revenues	41,122	\$495	\$10,694	\$5,089	\$2,066	\$913	\$1,003		61,382
Total Revenues	45,722	495	10,694	5,089	2,066	913	1,003		65,982
Expenditures:									
Capital outlay					17,508				17,508
Excess of Revenues Over (Under) Expenditures	45,722	495	10,694	5,089	(15,442)	913	1,003		48,474
Other Financing Sources (Uses):									
Operating transfers in		15,000	50,000	50,000	40,000	25,000	10,000		190,000
Operating transfers out	(48,566)					(15,000)			(63,566)
Total Other Financing Sources (Uses)	(48,566)	15,000	50,000	50,000	40,000	10,000	10,000		126,434
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,844)	15,495	60,694	55,089	24,558	10,913	11,003		174,908
Fund Balances - January 1, 1992	960,929	15,000	322,717	157,385	60,830	27,436	30,690	\$32,701	1,607,688
Fund Balances - December 31, 1992	\$958,085	\$30,495	\$383,411	\$212,474	\$85,388	\$38,349	\$41,693	\$32,701	\$1,782,596

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, 1992

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Taxes:</b>			
Property taxes	\$1,687,776	\$1,678,567	(\$9,209)
Interest and penalties	96,725	215,724	118,999
Total Taxes	<u>1,784,501</u>	<u>1,894,291</u>	<u>109,790</u>
<b>Licenses and Permits:</b>			
Motor vehicle permit fees	130,000	138,998	8,998
Other permits and fees	5,000	13,362	8,362
Total Licenses and Permits	<u>135,000</u>	<u>152,360</u>	<u>17,360</u>
<b>Intergovernmental Revenues:</b>			
State shared revenues	135,486	135,486	
Highway block grant	16,049	16,049	
State and federal forest land	68,002	55,762	(12,240)
State Aid water pollution	35,904	35,904	
Road toll refund	2,000	2,039	39
Railroad tax	511	516	5
District court rent	10,000	5,400	(4,600)
National forest patrol	9,000	9,674	674
Police grants		2,217	2,217
Police court time		725	725
Total Intergovernmental Revenues	<u>276,952</u>	<u>263,772</u>	<u>(13,180)</u>
<b>Charges for Service:</b>			
Income from departments	<u>140,000</u>	<u>194,907</u>	<u>54,907</u>
<b>Miscellaneous Revenues:</b>			
Interest on deposits	25,000	10,783	(14,217)
Sale of town property	700	496	(204)
Total Miscellaneous Revenues	<u>25,700</u>	<u>11,279</u>	<u>(14,421)</u>
Total Revenues	<u>2,362,153</u>	<u>2,516,609</u>	<u>154,456</u>
<b>OTHER FINANCING SOURCES:</b>			
<b>Operating Transfers In:</b>			
Capital Projects Funds	40,940	40,940	
Capital Reserve Funds	94,506	63,566	(30,940)
Total Other Financing Sources	<u>135,446</u>	<u>104,506</u>	<u>(30,940)</u>
Total Revenues and Other Financing Sources	<u>\$2,497,599</u>	<u>\$2,621,115</u>	<u>\$123,516</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, 1992

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>General Government:</b>			
Executive	\$190,413	\$179,910	\$10,503
Election and registration	2,575	2,309	266
Cemeteries	9,660	7,350	2,310
General government buildings	18,345	19,738	(1,393)
Planning and zoning	35,442	34,075	1,367
Legal expenses	20,000	11,067	8,933
Employee benefits	233,018	206,489	26,529
Insurance	47,077	54,158	(7,081)
Overlay	217,004	89,830	127,174
Contingency	75,000		75,000
Total General Government	<u>848,534</u>	<u>604,926</u>	<u>243,608</u>
<b>Public Safety:</b>			
Police department	294,124	291,489	2,635
Fire department	32,035	33,971	(1,936)
Civil defense	1,150	1,144	6
Communications	101,754	102,276	(522)
Total Public Safety	<u>429,063</u>	<u>428,880</u>	<u>183</u>
<b>Highways and Streets:</b>			
Town maintenance	173,959	157,584	16,375
Street lights	36,000	33,808	2,192
Total Highways and Streets	<u>209,959</u>	<u>191,392</u>	<u>18,567</u>
<b>Health and Welfare:</b>			
Health department	43,723	45,398	(1,675)
Animal control	2,200	1,903	297
General assistance	50,000	29,913	20,087
Total Health and Welfare	<u>95,923</u>	<u>77,214</u>	<u>18,709</u>
<b>Sanitation:</b>			
Incinerator	221,098	209,089	12,009
Sewer department	101,426	88,452	12,974
Water department	77,643	72,934	4,709
Total Sanitation	<u>400,167</u>	<u>370,475</u>	<u>29,692</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, 1992

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>Culture and Recreation:</b>			
Library	22,145	21,386	759
Parks and recreation	59,094	45,119	13,975
Patriotic purposes	3,250	3,225	25
<b>Total Culture and Recreation</b>	<u>84,489</u>	<u>69,730</u>	<u>14,759</u>
<b>Capital Outlay:</b>			
Road and sidewalk repairs	36,000	36,928	(928)
Renovations – Police Department	3,500	3,357	143
New vehicles	32,058	32,058	
School Street sewer	44,615	44,615	
Sewer system rehabilitation – phase I	44,109	44,109	
Radio – communication center	12,000	11,666	334
Water system repairs	454	454	
<b>Total Capital Outlay</b>	<u>172,736</u>	<u>173,187</u>	<u>(451)</u>
<b>Debt Service:</b>			
Principal of debt	190,000	190,000	
Interest on long-term	174,964	174,357	607
Interest on temporary debt	60,000	56,755	3,245
<b>Total Debt Service</b>	<u>424,964</u>	<u>421,112</u>	<u>3,852</u>
<b>Total Expenditures</b>	<u>2,665,835</u>	<u>2,336,916</u>	<u>328,919</u>
<b>Other Financing Uses:</b>			
Transfer to Capital Reserve Funds	190,000	190,000	
<b>Total Other Financing Uses</b>	<u>190,000</u>	<u>190,000</u>	
<b>Total Expenditures and Other Financing Uses</b>	<u><b>\$2,855,835</b></u>	<u><b>\$2,526,916</b></u>	<u><b>\$328,919</b></u>

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# Vachon, Clukay & Co., PC

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Certified Public Accountants

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

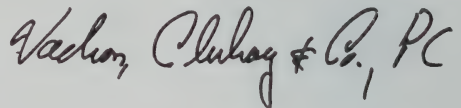
## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Board of Selectmen  
Town of Lincoln, New Hampshire

We have audited the general purpose financial statements of the Town of Lincoln, New Hampshire for the year ended December 31, 1992, and have issued our report thereon dated April 12, 1993. These general purpose financial statements are the responsibility of the Town of Lincoln, New Hampshire's management. 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, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Town of Lincoln, New Hampshire taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit 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.



April 12, 1993

Schedule I  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Schedule of Federal Financial Assistance  
 For the Year Ended December 31, 1992

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	Balance January 1, 1992	Revenues		Expenditures	Balance December 31, 1992
			Federal	Local		
<b>DEPARTMENT OF AGRICULTURE</b>						
Water and Waste Disposal Systems for Rural Communities (A)	10.418	(\$646,684)	\$811,434	\$64,374	\$2,566,796	(\$2,337,672)
Passed Through Office of New Hampshire State Treasurer – Schools and Roads – Grants to States	10.665		45,975		45,975	
<b>DEPARTMENT OF TRANSPORTATION</b>						
Passed Through New Hampshire Office of the Governor – Highway Safety Agency State and Community Highway Safety Program	20.600					
#304-92B-019			500		500	
#308-92B-044			816		816	
#314-92B-003			244		244	
#315-92B-047			656		656	
			2,216		2,216	
<b>Totals</b>		<u>(\$646,684)</u>	<u>\$859,625</u>	<u>\$64,374</u>	<u>\$2,614,987</u>	<u>(\$2,337,672)</u>

{A} – Denotes major federal financial assistance program

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
 December 31, 1992

**NOTE 1--BASIS OF ACCOUNTING**

The Schedule of Federal Financial Assistance is prepared on the modified accrual basis of accounting. The modified accrual basis of accounting is more fully described in Note 1 to the General Purpose Financial Statements.

**NOTE 2--RELATIONSHIP OF SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE TO GENERAL PURPOSE FINANCIAL STATEMENTS**

*Revenues* - Federal Financial Assistance revenues are reported in the General Purpose Financial Statements as intergovernmental revenues in the following funds:

General Fund	\$48,191
Capital Projects Funds	<u>811,434</u>
	<u>\$859,625</u>

*Expenditures* - Expenditures of Federal Financial Assistance are reported in the General Purpose Financial Statements as follows:

General Fund:	
Public safety	\$2,216
Highways and streets	45,975
Capital Projects Funds:	
Capital outlay	<u>811,434</u>
	<u>\$859,625</u>



## Town of Lincoln

### Welfare Statistics

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	1992	1993
Total Cases	46	33
Total Persons Assisted:	89	73
Single Persons	20	13
Families	25	22
Cases Due to Medical Reasons:	5	6
Mothers awaiting AFDC:	1	0
One-Time Cases:	16	12
Burial Assistance:	0	2
Assistance Most Frequently Requested:	Rent	Rent
Number of Rent Requests Processed:	72	61
Average Monthly Cost of Rent:	\$273	\$325
Food Vouchers Issued:	42	38
Homeless Persons Assisted/Sheltered:	6	8
Enrolled in Work Program:	18	8
Cases Sanctioned:	4	1

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Births Registered in the Town of Lincoln, NH for the Year Ending December 31, 1993

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
January 17	Concord, NH	Atiye Mur	Stanley Dovholuk	Marcy J. Schneider
March 12	Littleton, NH	John Michael	John Bernard Plaskus	Angelina Garcia-Cruz
April 13	Littleton, NH	Sara Louise	Richard R. Hebert	Amy P. Philbrook
May 12	Littleton, NH	Conor McLean	Richard S. Loynd	Heather Felice McLean
June 23	Littleton, NH	Keanyn Chelsea	Jay O. Blaisdell	Melinda Anne Mans
July 5	Littleton, NH	Brittani Anne	Ronald J. Sousa Jr.	Tracy Sue Dauphine
July 22	Littleton, NH	Daniel Mark	Stephen J. Shamberger	Tanya L. Patterson
October 18	Littleton, NH	Kelsey Lynn	David J. O'Rourke	Karen Monie Santy
October 20	Laconia, NH	Cyara Nicole	Ronald James Caron	Marleen Maria Dumont
October 22	Littleton, NH	Nicholas Daniel	Daniel Scott Smith	Kellee Ann Patterson

Marriages Registered in the Town of Lincoln, N.H. for the Year Ending December 31, 1993

Date of Marriage	Name and Surname of Groom and Bride	Residence of Each at Time of Marriage
January 22	John B. Jennings Rita M. Ramsay	Tranquility, NJ Tranquility, NJ
February 14	William Dutilly Tammy L. Gionet	Lincoln, NH Lincoln, NH
February 14	Todd J. Flynn Sherri L. Ouellette	Narragansett, RI West Warwick, RI
March 11	Matthew J. Maglio Linda J. Anderson	No. Reading, MA No. Reading, MA
March 13	Ronald J. Caron Marleen M. Dumont	Lincoln, NH Lincoln, NH
March 27	Thomas M. Richardson Theresa A. Cook	Lincoln, NH Peekskill, NY
May 8	John L. Gilman Julie K. Beaudin	Woodstock, NH Lincoln, NH
May 10	Murray A. Clark Faith A. Strickland	Lincoln, NH Lincoln, NH
May 15	Joseph V. Duffy Diane Y. DeGrace	Waltham, MA Waltham, MA
June 5	Gordon A. Cammett, Jr. Julie A. Currier	Lincoln, NH Lincoln, NH
June 13	Scott A. Nadeau Georgianna M. Dennis	Marlboro, MA Marlboro, MA

Marriages Cont'd.

Date of Marriage	Name and Surname of Groom and Bride	Residence of Each at Time of Marriage
June 14	David J. Monteiro Lois A. Volpe	New Bedford, MA Braintree, MA
June 18	Russell P. Carreiro Donna Butler	Warren, RI Warren, RI
August 14	Barry R. Sullivan Veronika V. Starodubova	Marlborough, MA Marlborough, MA
August 19	William F. Doherty Charlene M. Mickevich	Middleboro, MA Middleboro, MA
August 27	Robert E. Foley Sheila Lumi	Framingham, MA Framingham, MA
August 28	Ralph C. Derrickson Karen L. Nicolson	Seattle, WA Seattle, WA
September 4	Roger A. Snow Teresa L. Fry	Lincoln, NH Lincoln, NH
September 4	David J. Hahn Lisa A. Carrara	Cedar Rapids, Iowa Cedar Rapids, Iowa
September 11	Landon M. Blais Lisa M. Michaud	Danvers, MA Danvers, MA
September 18	Robert M. Johnston, Jr. Judy A. Garner	Tarentum, PA Tarentum, PA
September 25	Thomas W. Bird Gayle M. MacLennan	Billerica, MA Billerica, MA



Marriages Cont'd.

Date of Marriage	Name and Surname of Groom and Bride	Residence of Each at Time of Marriage
October 1	Peter G. Therrien Lucianne M. Southiere	Pawtucket, RI Pawtucket, RI
November 18	Peter G. Therrien Jr. Colleen A. Hannigan	Attleboro, MA Attleboro, MA
December 18	Michael P. Vigue Kelly M. Landry	N. Woodstock, NH Lincoln, NH
December 18	Howard R. Perrett Patricia A. Tivnan	Westford, VT Westford, VT

Deaths Registered in the Town of Lincoln, NH for the Year Ending December 31, 1993

Date of Death	Place of Death	Name and Surname of the Deceased	Name of Father	Maiden Name of Mother
February 21, 1992	Littleton, NH	Mary Louise Clark	Thomas J. Lessard	Malvine Sansfacon
January 1, 1993	Lincoln, NH	Joseph Paul Silva	Joseph P. Silva	Clara Estrella
January 17	Haverhill, NH	Alice M. Robbins	Frederick Moore	Sarah Griffin
February 27	Haverhill, NH	Mary W. Hudson	Phillip Deveau	Josephine Unknown
March 3	Haverhill, NH	Paul J. Thibeault	George J. Thibeault	Mary Fillion
April 16	Littleton, NH	Rosario LeClerc	Clovis LeClerc	Leda Marcoux
April 24	Littleton, NH	Esther P. Ciarleglio	Stephen Santoro	Filomena Eligio
May 7	Laconia, NH	Fred J. Daniels	Joseph Daniels	Catherine Schuch
May 8	Woodsville, NH	Harwell G. Martin	George Martin	Jessie Lamb
June 1	Littleton, NH	Charles J. Herbst	George Herbst	Maude Wilcox
August 2	Lincoln, NH	James D. Moody	James Moody	Alice
October 10	Lincoln, NH	Lloyd W. Thompson	Everett B. Thompson	Clara M. Fall
October 17	Lincoln, NH	Bernard J. Pepe	Salvatore Pepe	Teresa Unknown
October 27	Littleton, NH	Emery J. Houle	George J. Houle	Mari Ann McLure
November 22	Plymouth, NH	Peter B. MacDonald	Alan P. MacDonald	Arlene E. Kimball
December 12	Haverhill, NH	Lula M. Bureau	Unknown	Minnie Stone





