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Town of

Lincoln

New Hampshire



ANNUAL REPORT - 1985

For The Fiscal Year Ending
December 31, 1985

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FOR THE
YEAR ENDING
December 31, 1985

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Lincoln, N.H.
1986

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MINUTES OF TOWN MEETING
Lincoln, New Hampshire
March 12, 1985

— — — — —

The meeting was called to order at 10:00 a.m. by Moderator Fred Branscombe who read Article 1. Kalene Roberts moved that the meeting be recessed until 6:00 pm to take up balloting with the business meeting to begin at 7:30 pm. Seconded by Sandra Dovholuk. Vote unanimous in the affirmative.

Roger Stewart challenged question of abolition of planning board as it appeared on printed ballot. Roger Stewart submitted a letter from the Secretary of State to be included in minutes. Seconded by Dick Schlaefer. Vote unanimous in the affirmative. Letter read as follows:

“The Board of Selectmen of a town do not have the authority to place the question to abolish the planning board on the town meeting ballot.

New Hampshire RSA 673:18 requires that this question can only be included upon the town ballot by petition signed by 100 or more voters or $\frac{1}{10}$ of the registered voters in town whichever number is less.

In addition, it is also a requirement that any question on the official ballot must be included in the warrant posted prior to the meeting. Signed, William M. Gardner, Secretary of State”

Roger Stewart asked for a ruling on the question being on the ballot. The Moderator stated that the results would not be tabulated and that he would announce that at the beginning of the meeting.

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

Selectman: Jay Bartlett—265; James I.S. Bujeaud—111

Town Clerk: Kalene H. Roberts—349

Tax Collector: Kalene H. Roberts—337

Treasurer: Earl Rannacher—18

Budget Committee: Richard A. Baker—296; Arthur Duguay—303; Earl Rannacher—310; Leslie B. Sargent—309; Herman H. Schlaefer—322

Trustee of Trust Funds (For Three Years): Joyce C. Weldon—340

Library Trustee (For Three Years): Madeleine Miller—315

Library Trustee (For One Year): Barbara J. Hooker—332

ARTICLE #2: To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriations of the same. Les Sargent moved that the reading of the warrant be passed over and each sum be taken up as it appeared in the budget. Seconded by Arthur Duguay. Vote in the affirmative.

ARTICLE #3: David Thompson moved that \$8,300 be raised and appropriated for Town Officer's Salaries. Seconded by Roger Landry. Vote in the affirmative.

ARTICLE #4: To see if the Town will vote to compensate the Tax Collector and Town Clerk by salary only, in lieu of the present combination of salary and statutory fees. So moved by Richard Baker. Seconded by Lance Burak. Vote in the affirmative.

ARTICLE #5: Earl Rannacher moved that \$52,400 be raised and appropriated for Town Officer's Expenses. Seconded by Richard Baker. Dale Whitman moved that the amount be amended to include \$600 for new voting booths. Seconded by Wallace Peltier. Vote on the amendment in the affirmative. Vote on Article as amended in the affirmative.

ARTICLE #6: David Thompson moved that \$650 be raised and appropriated for Election and Registration Expenses. Seconded by Richard Testa. Vote in the affirmative.

ARTICLE #7: Arthur Duguay moved that \$4,240 be raised and appropriated for Cemeteries. Seconded by Ed Clark. Vote in the affirmative.

ARTICLE #8: Earl Rannacher moved that \$15,600 be raised and appropriated for the operation and maintenance of the Town Building. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #9: David Thompson moved that \$2,000 be raised and appropriated for Planning and Zoning. Seconded by Ed Clark. Vote in the affirmative.

ARTICLE #10: Richard Baker moved that \$2,500 be raised and appropriated for Legal Expenses. Seconded by Richard Testa. Vote in the affirmative.

ARTICLE #11: Richard Baker moved that \$2,570 be raised and appropriated for Advertising and Regional Association. Seconded by Roger Landry. Vote in the affirmative.

ARTICLE #12: Kevin McTeague moved that \$3,000 be raised and appropriated for Contingency Fund. Seconded by Earl Rannacher. Vote in the affirmative.

ARTICLE #13: David Thompson moved that \$123,184.73 be raised and appropriated for the Police Department. Seconded by Roger Landry. Vote in the affirmative.

ARTICLE #14: Richard Baker moved that \$13,830 be raised and appropriated for the Fire Department. Seconded by Clifton Dauphine. Vote in the affirmative.

ARTICLE #15: Arthur Duguay moved that \$300 be raised and appropriated for Civil Defense. Seconded by Clifton Dauphine. Vote in the affirmative.

ARTICLE #16: Richard Testa moved that \$6,000 be raised and appropriated for Forest Service. Seconded by Richard Baker. Vote in the affirmative.

ARTICLE #17: Wallace Peltier moved that \$53,065.55 be raised and appropriated for the Communication Center. Seconded by Robert Haase. Dale Whitman moved that the amount be amended to agree with the Selectmen's budget of \$54,939.15. Seconded by Yvon Cloutier. Vote on the amendment in the affirmative. Vote on Article as amended in the affirmative.

ARTICLE #18: Wallace Peltier moved that \$53,827.20 be raised and appropriated for Town Maintenance. Seconded by Robert Haase. Vote in the affirmative.

ARTICLE #19: Ed Clark moved that \$30,000 be raised and appropriated for Street Lighting. Seconded by Dick Schlaefer. Vote in the affirmative.

ARTICLE #20: Earl Rannacher moved that \$13,594.39 be raised and appropriated for Highway Block Grant. Seconded by Roger Landry. . Vote in the affirmative.

ARTICLE #21: Richard Baker moved that \$123,668 be raised and appropriated for Solid Waste Disposal. Seconded by Richard Testa. Vote in the affirmative.

ARTICLE #22: Alice Bishop moved that \$14,956.50 be raised and appropriated for the Health Department. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #23: Lance Burak moved that \$1,325 be raised and appropriated for Animal Control. Seconded by Carissa Rennie. Vote in the affirmative.

ARTICLE #24: Richard Baker moved that \$2,500 be raised and appropriated for General Assistance. Seconded by Madeleine Miller. Vote in the affirmative.

ARTICLE #25: Alice Bishop moved that \$10,000 be raised and appropriated for Old Age Assistance. Seconded by Earl Rannacher. Vote in the affirmative.

ARTICLE #26: David Thompson moved that \$12,193.25 be raised and appropriated for the Library. Seconded by Wallace Peltier. Vote in the affirmative.

ARTICLE #27: David Thompson moved that \$18,060 be raised and appropriated for Parks & Recreation. Seconded by Arthur Duguay. Dale Whitman moved that the amount be amended to include \$1,650 for the Recreation Area Building. Seconded by Lance Burak. Vote on the amendment in the affirmative. Vote on the Article as amended in the affirmative.

ARTICLE #28: Alice Bishop moved that \$1,050 be raised and appropriated for Patriotic Purposes. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #29: David Thompson moved that \$55,000 be raised and appropriated for Debt Retirement. Seconded by Roland Bourassa. Vote in the affirmative.

ARTICLE #30: David Thompson moved that \$27,527.50 be raised and appropriated for Interest Expenses. Seconded by Phil Gravink. Vote in the affirmative.

ARTICLE #31: Wallace Peltier moved that \$12,000 be raised and appropriated for a new Pick-up Truck. Seconded by Richard Baker. Vote in the affirmative.

ARTICLE #32: Richard Testa moved that \$60,000 be raised and appropriated to establish a Capital Reserve Fund for the Loon Mountain Bridge. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #33: Ed Clark moved that \$35,000 be raised and appropriated for Sewer Design. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #34: David Thompson moved that \$3,000 be raised and appropriated for Water Line Relocation. Seconded by Phil Gravink. Vote in the affirmative.

ARTICLE #35: Richard Baker moved that \$25,000 be raised and appropriated to establish a Capital Reserve Fund for an Incinerator. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #36: Arthur Duguay moved that \$37,208.40 be raised and appropriated for the Water Department. Seconded by Lance Burak. Vote in the affirmative.

ARTICLE #37: Richard Baker moved that \$62,608.40 be raised and appropriated for the Sewer Department. Seconded by Dick Schlaefer. Vote in the affirmative.

ARTICLE #38: Earl Rannacher moved that \$28,500 be raised and appropriated for Employees' Retirement and Social Security. Seconded by Carissa Rennie. Vote in the affirmative.

ARTICLE #39: Richard Baker moved that \$53,000 be raised and appropriated for all forms of Insurance. Seconded by Roland Bourassa. Vote in the affirmative.

ARTICLE #40: David Thompson moved that \$3,000 be raised and appropriated for Unemployment Compensation. Seconded by Lance Burak. Vote in the affirmative.

ARTICLE #41: David Thompson moved that the Town vote to appropriate from the Revenue Sharing Fund and transfer to the general administration account \$25,000 to be applied to the maintenance and administration of the Police Department. Seconded by Arthur Duguay. Vote in the affirmative.

ARTICLE #42: Arthur Duguay moved that the Town vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town by Tax Collector's Deed by public or advertised sealed bid or in such other manner determined by the Selectmen as justice may require. Seconded by Ed Clark. Vote in the affirmative.

ARTICLE #43: Lance Burak moved that the Town authorize the Selectmen to apply for, receive and expend Federal or State Grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money; provided: (1) that such grants and other monies do not require the expenditure of other town funds; (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to the limitation and expenditure of Town monies, all as provided by RSA 31:95-b. Seconded by Duncan Riley. Vote in the affirmative.

ARTICLE #44: Richard Baker moved to authorize the Selectmen to hire money in anticipation of taxes. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #45: Earl Rannacher moved that the Town appropriate and authorize the Selectmen to expend on the projects, and/or Debt Retirement Schedules voted in this warrant that may develop from monies paid in the Town by the State or Federal Government. Seconded by Duncan Riley. Vote in the affirmative.

ARTICLE #46: Duncan Riley moved that the Selectmen be authorized to request an audit from a private accredited or professionally capable auditing firm to audit the Town of Lincoln's Books. Seconded by Bruce Engler. Vote in the affirmative.

ARTICLE #47: Phil Gravink moved that the Selectmen be authorized to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto. Seconded by Richard Baker. Vote in the affirmative.

ARTICLE #48: Madeleine Miller moved that the Town vote to empower the Selectmen to mandate water saving devices on all new construction after April 1, 1985. Seconded by Roger Landry. Phil Gravink moved to amend the article to require the Board of Selectmen to hold a public hearing before any regulations regarding water saving devices were adopted. Seconded by Richard Testa. Vote on the amendment in the affirmative. Vote on the article as amended in the affirmative.

ARTICLE #49: David Thompson moved that the Town amend Exhibit A rate schedule, Town of Lincoln by-law relative to water tap fees, by substituting “After April 1, 1982, at a rate of \$50.00 per point,” the following: “after April 1, 1985 at a rate of \$75.00 per point.” Seconded by Arhtur Duguay. Vote in the affirmative.

ARTICLE #50: Dick Schlaefter moved that the Town grant to present owners of former Church property, so called a 30’ right of way and a water and sewer easement across Town of Lincoln property located on Pollard Road. Seconded by Roland Bourassa. Vote in the affirmative.

ARTICLE #51: Les Sargent moved that the Town vote to accept the Hanson Cemetery, if offered. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #52: To see if the Town will direct the Selectmen to reappoint, within 30 days, members to the Lincoln Town Planning Board. Roger Stewart moved to appoint, within 30 days, members to the Lincoln Town Planning Board. Seconded by Arthur Duguay. Vote in the affirmative.

ARTICLE #53: Roger Stewart moved that the Town vote to direct the Selectmen to apply for a Community Development Block Grant to examine the need for establishing an industrial park within the community. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #54: Roger Stewart moved that the Town vote to accept O’Brien Avenue as a Town Street. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #55: Earl Rannacher moved that the Town vote to authorize the Selectmen to negotiate and execute a right of way from McDonald’s Corp. and the State of N.H. to the Waste Water Treatment Plant and the Solid Waste Facility. Seconded by Ed Clark. Vote in the affirmative.

ARTICLE #56: Tom Tremblay moved that the Town vote to accept a conveyance of a certain parcel of real estate known as “The Lady’s Bathtub,” situated on the East Branch of the Pemigewasset River, at no cost to the Town and subject to such restrictions, covenants and conditions as may be mutually agreed upon between the

grantor and the Selectmen to be set forth in the deed. Seconded by Roger Landry. Negative majority vote. Article defeated.

ARTICLE #57: A motion was made, seconded and passed in the affirmative to convey a vote of thanks to James I.S. Bujeaud for his four years of service as a Selectman.

David Thompson moved that the meeting be adjourned at 11:00 pm. Seconded by Richard Baker. Vote in the affirmative.

Respectfully submitted,
SANDY DOVHOLUK
Town Clerk

**MINUTES OF PUBLIC HEARING
OCTOBER 23, 1985**

— — — — —

The hearing was called to order by Edmond Gionet, Board of Selectmen at 7:30 p.m.

Mr. Gionet read the easements to be discussed and Alex Ray and Peter Gould answered any questions from the public attending the meeting.

Ed Gionet moved that the meeting be adjourned at 8:25. Seconded by Kalene Roberts.

Respectfully submitted,
SANDY DOVHOLUK
Town Clerk

MINUTES OF SPECIAL TOWN MEETING
Tuesday, October 29, 1985

— — — — —

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

The Moderator was given a petition by Duncan Riley for a secret ballot on Article #1 only.

The Moderator read Article #1 as follows:

To see whether the Town of Lincoln will convey an easement over Town property to Lincoln Inn Associates for ingress and egress to and from their property which property is contiguous to Town property in exchange for a conveyance of land by Lincoln Inn Associates to the Town of Lincoln, said land to be improved by Lincoln Inn Associates of an easement to the Town, for use in common with others, on the northeasterly side of present town property on Main Street in accordance with plans to be presented to the voters at the special town meeting. So moved by Wallace Peltier. Seconded by Roger Harrington.

Richard Testa made an amendment as follows: Strike out original motion and substitute that the Town of Lincoln will authorize the Selectmen of the Town to accept from Lincoln Inn Associates, a gift of real property which real property is contiguous to the southern boundary of Lincoln's town office property. Seconded by Jane Duguay. Vote in the affirmative. (28 yes - 15 no).

The motion as amended was voted in the affirmative. (32 yes - 10 no).

The Moderator read Article #2 as follows:

To see whether the Town of Lincoln will convey an easement over Town property to Alex Ray for access to the rear of the so-called "Pollard House" on Pollard Road, the width and location of same to be determined by the Selectmen. So moved by Roger Landry. Seconded by Wallace Peltier.

Sandy Testa made an amendment as follows: that the road over the easement be used only for service vehicles. Seconded by Bob Cook. Voice vote in the affirmative.

The motion as amended was voted in the negative. (20 no - 14 yes).

Roger Landry moved that the meeting be adjourned at 9:10 p.m. Seconded by Kalene Roberts. Vote in the affirmative.

Respectfully submitted,
 SANDY DOVHOLUK
 Town Clerk

TOWN OFFICERS

District Court Justice
STEPHEN U. SAMAHA

Special Justice
MICHAEL F. CONKLIN

Moderator
FREDERICK BRANSCOMBE

Selectmen
ROGER STEWART EDMOND GIONET
JAY BARTLETT

Treasurer
EARL RANNACHER (January 1985-April 1985)
CHERYL BOURASSA (April 1985-December 1985)

Administrative Assistant
KALENE H. ROBERTS

Town Clerk
SANDY DOVHOLUK

Tax Collector
SANDY DOVHOLUK

Police Chief
WALLACE J. PELTIER

Fire Chief
JOSEPH McINNIS

Librarian
CAROL GOVONI

Supervisors of Checklist

JANE DUGUAY	Term Expires 1986
JORI MARTIN	Term Expires 1988
WALLACE RENNIE	Term Expires 1990

Cemetery Sexton

DANIEL FOWLER

Budget Committee

Term Expires 1986

MARTHA PATTERSON

FREDERICK BRANSCOMBE

ROGER LANDRY

Term Expires 1987

EDWARD A. CLARK

DAVID THOMPSON

RICHARD TESTA

HERMAN H. SCHLAEFER

Term Expires 1988

RICHARD BAKER

ARTHUR DUGUAY

EARL RANNACHER

LESLIE SARGENT

Library Trustees

BARBARA HOOKER	Term Expires 1986
DONNA THOMPSON	Term Expires 1987
MADELINE MILLER	Term Expires 1988

Trustees of Trust Funds

HELEN LIBBY	Term Expires 1986
BARBARA RENNIE	Term Expires 1987
JOYCE WELDON	Term Expires 1988

SUMMARY OF INVENTORY

Land and Buildings:

Town Area	\$ 21,357,243	
Village at Loon Mountain	18,153,250	
Loon Mountain	10,276,450	
Lincoln Station	4,493,250	
Riverglade	822,300	
	<hr/>	\$ 55,102,493
Less Elderly Exemption		<hr/> - 375,900
Net Taxable Property		<hr/> \$ 54,726,593

**1985 VETERANS' AND
VETERANS' WIDOWS EXEMPTIONS**

Aldridge, Victor	50.00
Alexander, Bruce	50.00
Avery, Sherwood B.	50.00
Bartlett, Scott	50.00
Beaudin, Brian	50.00
Beaudin, Paul J. Sr.	50.00
Beckwith, Jennie C.	50.00
Biederman, Richard J.	50.00
Bossie, Gilman	50.00
Bourassa, Roland	50.00
Boyle, J. Randolph	50.00
Branscombe, Fred	50.00
Brodie, Albert D.	50.00
Burak, Fred T.	50.00
Burbank, Charles	50.00
Burt, Earl	50.00
Caron, Wilfred J. Sr.	50.00
Carr, Norman	50.00
Carter, Roy	50.00
Ciarleglio, Donald	50.00
Cloutier, Joseph	50.00
Conn, James M.	50.00
Conn, Ralph	50.00
Conn, William	50.00
Conway, John	50.00
Cook, Robert	50.00
Corbeil, Louis	50.00
Corum, Robert	50.00
Dovholuk, Balch	50.00
Dovholuk, Thomas	50.00
Durrell, Clayton	50.00
Edson, Raymond	50.00
Evans, William H.	50.00
Ferguson, Ethel	50.00
Fowler, Daniel	50.00
Fox, Bernadette	50.00

Gagne, Robert	50.00
Gionet, Edmond	50.00
Goodbout, Lottie	50.00
Goodbout, Richard	50.00
Goodin, Lionel	50.00
Greco, Joseph	50.00
Greenwood, William	50.00
Harrington, Arthur	50.00
Harrington, Roger	50.00
Haynes, Nathan	50.00
Henderson, Robert	50.00
Hogan, William	50.00
Houde, Normand	50.00
Hughes, Joan	50.00
Jeffries, William	50.00
Jewell, William	50.00
Johnson, Grace	50.00
Judd, Harold	50.00
Kendall, Gordon	50.00
Labrie, Joseph R. Jr.	50.00
Landry, Laurent	50.00
Landry, Raymond R.	50.00
LaRue, Mary	50.00
Ledger, Wilfred	50.00
Lehouillier, Daniel	50.00
Leonard, John	50.00
Libby, Roger	50.00
MacDougall, Kenneth	50.00
Marlatt, Ray	50.00
Martell, Edwin	50.00
Miller, Peter S.	50.00
Mitten, Esther	50.00
Mortimer, William	50.00
Mortz, Bernard	50.00
Mulleavey, Joseph	50.00
McInnis, Joseph	50.00
McLaughlin, Jimmie D.	50.00
McTeague, Kevin	50.00
Nemeth, Siegfried	50.00
Noseworthy, Robert	50.00

O'Brien, Juliet	50.00
O'Brien, Elizabeth	700.00
O'Brien, Walter	50.00
O'Rourke, Daniel, Jr.	50.00
O'Rourke, Raymond	50.00
Patterson, John	50.00
Peltier, Michael D.	50.00
Peltier, Wallace J.	50.00
Perry, Robert	50.00
Plummer, David	50.00
Preston, Charles	50.00
Rannacher, Earl	50.00
Rannacher, Harold	50.00
Reardon, Patrick	50.00
Regan, Robert	50.00
Rennie, Wallace	50.00
Robie, Charles	50.00
Robinson, Lois	50.00
Rogers, Bernard	50.00
Rompney, Ronald P.	50.00
Sargent, Leslie	50.00
Savoy, Francis	50.00
Schlaefter, Herman	50.00
Smith, John	50.00
Spanos, Pauline	50.00
Steadman, William	50.00
Stewart, Roger	50.00
Strickland, George	50.00
Strickland, Henry	50.00
Tardif, Roland	50.00
Testa, Richard	50.00
Therriault, Amedee	50.00
Therriault, Robert	50.00
Thibeault, Desire	50.00
Thompson, Roger	50.00
Thompson, David	50.00
Torrey, Hattie	50.00
Towers, Allan	50.00
Traub, Alberta	50.00
Vaughn, E. John	50.00

Walsh, James	50.00
Watson, Louise	50.00
Welch, Robert	50.00
Weldon, Joyce	50.00
Whitman, Dale	50.00
Wiggett, Edward	50.00
Willey, William	50.00
Woods, Walter	50.00
Woodward, Laurence	50.00

1985 ACTUAL EXPENDITURES

Town Officer's Salaries

Stewart, Roger	\$ 900.00
Gionet, Edmond	900.00
Bartlett, Jay	900.00
Dovholuk, Sandra (Town Clerk & Tax Collector)	1,230.76
Roberts, Kalene (Town Clerk & Tax Collector)	369.24
Bourassa, Cheryl	675.00
Branscombe, Fred	175.00
Duguay, Jane	175.00
Rennie, Wallace	175.00
Martin, Jori	175.00
Gionet, Edmond, Overseer of the Poor	300.00
Gionet, Edmond, Health Officer	100.00

TOTAL	\$ 6,075.00
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1985 Appropriation \$8,300

Town Officer's Expenses

Publishing Corporation Equity	\$ 151.20
Roy F. Weston, Inc.	11,168.37
Lyndonville Office Equipment	4,094.68
New England Telephone	1,849.50

Union Leader Corporation	28.65
St. Paul Stamp Works, Inc.	73.95
Kalene Roberts, Mileage	289.27
The White Mountain Shopper	19.68
Postmaster, Lincoln, N.H.	796.98
State of N.H. -MV	3.00
Simplex Time Recorder Co.	73.15
N.H. Association of Assessing Officials	20.00
N.H. City & Town Clerk's Association	12.00
N.H. Tax Collectors Association	30.00
N.H. Municipal Association	632.54
N.H. City & Town Management Association	35.00
Glen Press	2,601.50
Office of Registry of Deeds	17.20
Sandra Dovholuk, Petty Cash	537.58
AT & T	25.50
Brown & Saltmarsh	141.85
N.H. Municipal Trust	5.00
Carey, Vachon & Clukay	6,050.00
Mountain Media, Inc.	71.90
Damar Engravers	24.70
Homestead Press	107.10
Baker Computer Services	40.00
Charles A. Wood, Register	314.59
Indian Head Motel Resort	276.73
Treasurer, State of N.H.	3,394.24
Town & Country	10.50
W.S. Darley & Co.	491.28
Frames Plus	12.80
Municipal Computer Services	1,511.89
I.C.M.A.	8.00
Office Furniture Discounters	331.98
IGA Foodliner	33.77
Cartographic Associates Inc.	931.79
Jack Jeffries, Paymaster	139.50
U.S. Stamped Envelope Agency	364.50
The Littleton Courier	87.10
Mac Durgin Associates	75.00
J & J Hardware	4.18
Branham Publishing	28.30

Dun & Bradstreet Business Education	95.00
Safeguard, AFCO	42.42
Roger Stewart, Mileage	27.60
Grafton County Probate Court	1.50
Kalene Roberts	18,033.85
Sandra Dovholuk	8,852.50

TOTAL \$ 63,969.32

1985 Appropriation \$53,000.00
(1984 Carryover \$830)

Elections & Registration

Kancamagus Motor Lodge	\$ 123.66
Municipal Computer Services	86.66
LHS Associates	120.00
Goodbout, Brenda	20.00
Bossie, Celia	20.00
Donahue, Mary	20.00
Dovholuk, Sandra	20.00

TOTAL \$ 410.32

1985 Appropriation \$650.00

Cemetery

J & M Donahue	\$ 200.00
Gilman Outdoor Equipment	612.80
J & J Hardware	11.90
Arnolds Auto Center	83.89
Floradale Too	160.70
Faddens General Store	20.85
Fowler, Daniel	1,260.00
Asselin, Joseph	1,275.75
Landry, Jeffrey	84.00
Leclerc, Mike	112.00
Peltier, Matthew	112.00

TOTAL \$ 3,933.89

1985 Appropriation \$4,240.00

Town Hall

Carrco	\$ 7,415.71
Lyndonville Office Equipment	143.70
N.H. Electric Coop.	2,039.26
J & J Hardware	204.51
IGA Foodliner	70.93
H. A. Holt & Sons	70.70
Edward Atwood	44.25
Servpro	156.00
Clayton Durrell, Petty Cash	5.69
AT & T	21.00
Treasurer, State of N.H.	15.00
Everetts WW Shop	41.85
White Mt. Plumbing & Heating	2,000.84
W.S. Darley Co.	56.19
Kalene Roberts, Petty Cash	15.96
Bobs Lock & Key	250.00
White Mountain Technical Services, Inc.	691.12
Chase, Beverly	378.01
	<hr/>
TOTAL	\$ 13,620.72
1985 Total Appropriation	\$15,600.00

Planning & Zoning

North Country Council, Inc.	\$ 6,235.22
Equity Publishing Corporation	97.50
N.H.M.A.	80.00
Littleton Courier	53.64
	<hr/>
TOTAL	\$ 6,466.36
1985 Appropriation	\$2,000.00
(DRA Approved Overexpenditure + \$5,400)	

Legal Expenses

Michael Conklin, Attorney	\$ 602.20
	<hr/>
TOTAL	\$ 602.20
1985 Appropriation	\$2,500.00

Advertising & Regional Associations

Lincoln Woodstock Chamber of Commerce	\$ 1,500.00
Outreach Community Action Program	680.00
Upper Valley Senior Citizens Council, Inc.	390.00
	<hr/>
TOTAL	\$ 2,570.00
1985 Appropriation	\$2,570.00

Contingency Fund

White Mt. Electric & Telephone	\$ 1,080.00
White Mt. Technical Services	78.30
MacDurgin Associates	433.20
Littleton Office Supply	169.50
Thompson Publishing Group	147.00
N.H. Law Directory & Day Book	21.75
Union Leader Corporation	87.36
N.H. Municipal Association	39.76
Lyndonville Office Equipment	140.53
Roy F. Weston, Inc.	532.57
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TOTAL	\$ 2,729.97
1985 Appropriation	\$3,000.00

Police Department

Exxon Company USA	\$ 7,591.46
Mobil Oil Credit Corporation	1,734.02
Lyndonville Office Equipment	360.16
Arnolds Auto Center	690.60
New England Telephone	1,670.23
The National Directory	26.95
Clark Boardman Company LTD	181.84
Bens Uniforms	1,709.25
Granite State Signs & Engraving	16.63
Joseph G. Blais & Co., Inc.	341.70
Ted's Gulf	20.00
Glen Press	210.00
Award Company of America	116.43
Uniforms Unlimited	20.60
Perry's Trucking & Service	429.44
Wallace Peltier, Petty Cash	380.60

O.D. Silkscreen	222.00
Walter F. Stephens Jr. Inc.	27.98
State of New Hampshire	61.50
Wallace Peltier, Clothing Allowance	120.00
Michael Peltier, Clothing Allowance	120.00
Lawrence Drew, Clothing Allowance	120.00
David Moser, Clothing Allowance	120.00
Robert Haase, Clothing Allowance	120.00
Lawrence Drew, Mileage	69.00
David Moser, Mileage	12.65
Fred Englert, Mileage	44.16
Susan Peltier, Mileage	33.12
AT & T Information Systems	518.86
Computer Records Center	25.00
Grafton Motor Sales, Inc.	164.39
Donald N. Jacques Inc.	177.45
Sonny's Auto Parts	65.99
Wilson Tire, Inc.	674.83
Ossipee Mt. Electronics	2,407.95
New Hampshire Ordinance	253.46
Intoximeters, Inc.	34.95
Syndistar, Inc. Visual Communications	150.00
Richard A. Sherburne, Inc.	222.05
Farley's Cellar Camera	64.75
Warren Gorham & Lamont, Inc.	74.30
Stationers Incorporated	87.68
Grampy's Gun & Bow	132.70
Clifton Dauphine, Mileage	14.40
Brian Peltier, Mileage	4.40
Inland Divers Inc.	9.95
Home Safety Equipment	84.95
Black Hills Shooters Supply, Inc.	428.00
Equity Publishing Corp.	91.25
Wise Uniforms	1,156.36
Walker Motor Sales, Inc.	387.24
N.R.A.	60.00
Farley's Linwood Pharmacy, Inc.	105.65
U.S. Target	372.93
Laconia Fire Equipment Co.	13.95
N.H. Police Association	91.00

Lincoln Mart	153.77
Central Equipment Co.	148.00
Peltier, Wallace	22,960.21
Peltier, Michael	18,124.48
Drew, Lawrence	17,170.16
Moser, David	17,828.06
Haase, Robert	17,237.87
Dauphine, Clifton	731.50
Oleson, Fred	211.50
Peltier, Brian	1,424.25
Peltier, Susan	1,036.75
Webster, Elizabeth	226.00
Englert, Frederick	391.00
Horgan, John	342.00
Duguay, Jane	12.00
Jones, Rockland	99.00
Strickland, Thomas	294.00
LaRue, Paul	12.50
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TOTAL	\$122,954.81
1985 Appropriation	\$123,184.73

Kanc Patrol

Peltier, Wallace	\$ 174.00
Haase, Robert	276.00
Peltier, Brian	648.00
Horgan, John	172.00
Dauphine, Clifton	422.00
Peltier, Susan	222.00
Moser, David	168.00
Englert, Fred	36.00
Magee, William F. III	48.00
Oleson, Fred	72.00
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TOTAL	\$ 2,238.00
1985 Appropriation	\$6,000.00

Fire Department

Mobil Oil Credit Corporation	\$ 504.12
New England Telephone	306.69

Sonny's Auto Parts	193.78
Perry's Trucking & Service	133.50
Middlesex Fire Equipment	5,763.20
The Inn at Loon Mountain	38.86
Office Furniture Discount	210.99
Electric Motor Service Center	20.00
Ossipee Mt. Electronics	254.50
Laconia Fire Equipment Co.	37.63
Philip W. Noyes Co.	417.30
R & R communications Inc.	119.13
McInnis, Joseph	357.03
Dauphine, Clifton	280.29
Bourassa, Daniel	260.02
Beaudin, Paul	250.00
Lavigne, Daryl	257.54
Rosolen, Dennis	218.00
Baker, Richard	260.54
Boyle, Randy	187.54
Vaughn, John	312.54
Tardif, Thomas	187.54
Libby, Steve	187.54
Durrell, Clayton	187.54
Willey, William	187.54
Duguay, Arthur	187.54
Henderson, Robert	187.54
Harrington, Roger, Meeting	23.08
Burhoe, Douglas, Forest Fire	22.54
Mellett, William	30.19
Jones, Rockland, Forest Fire	22.54
Coburn, Hank, Forest Fire	22.54
MacKay, John, Forest Fire	22.54
Sabourn, Roy, Forest Fire	22.54
Lane, Gary	22.54
Welch, Steve, Forest Fire	22.54
Coburn, Kevin, Forest Fire	22.54
Burrows, Kerry, Forest Fire	9.46
Hoover, Guy, Forest Fire	9.46
Patterson, John, Forest Fire	9.46
Peltier, Michael, Forest Fire	9.46
Libby, David, Forest Fire	21.48

Akers, Steve, Forest Fire	21.28
Cook, Robert, Forest Fire	21.28
Miller, Peter, Forest Fire	21.28
Queen, Steve, Forest Fire	21.28
Tetley, David, Forest Fire	21.28
Connors, Mike, Forest Fire	21.28
Durrell, Kevin, Forest Fire	21.28
Strickland, Thomas, Forest Fire	21.28
Haynes, Nathan	165.00
Savoy, Leo	82.50
Haase, Robert	165.00
Robinson, David	165.00
Landry, Raymond	165.00
Whitman, Dale	165.00
Brodie, Al	82.50
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TOTAL	\$ 13,264.41
1985 Appropriation	\$13,830.00

Civil Defense

Dyna Med., Inc.	\$ 49.80
Alexander Battery Co East	55.47
Brigade Quartermasters LTD	63.97
J & J Hardware	21.28
Ossipee Mt. Electronics	101.65
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TOTAL	\$ 292.17
1985 Appropriation	\$300.00

Communication Center

New England Telephone	\$ 461.61
AT & T	3.09
Sargent & Sowell Inc.	63.69
Homestead Press	95.40
Ossipee Mt. Electronics	4,039.00
Bens Uniforms	96.00
Clays Office Products	339.00
J & J Hardware	29.11
Joseph G. Blais Co., Inc.	6.72
Strickland, Thomas	14,122.31

Reardon, Patrick	12,918.99
Trudell, Joe	12,533.08
Gilman, Carol	12,722.48
Chase, Robert	83.52

TOTAL \$ 57,514.90

1985 Appropriation \$54,939.15

(DRA Approved Overexpenditure \$4,116.41)

Summer Maintenance

White Mt. Electric & Telephone	\$ 661.00
Perry's Trucking & Service	13.50
Exxon Company USA	127.65
Sonny's Auto Parts	201.42
Mobil Oil Credit Corp.	1,349.47
New Hampshire Electric	64.17
Clayton Durrell, Petty Cash	223.44
Treasurer, State of N.H.	109.74
International Salt Co.	782.03
N.H. Explosives & Machinery Corp.	53.79
Carrco	276.78
Arnolds Auto Center	478.63
Wright Electric Inc.	459.27
Atlantic Highway Sign Co.	116.28
J & J Hardware	21.90
Sears Roebuck & Co.	625.38
Howard P. Fairchild Inc.	34.50
Merriam-Graves of Vt. Corp.	22.51
Gilman Outdoor Equipment	54.05
State of N.H. -MV	3.00
Village Auto Body	485.00
Everett J. Prescott	304.06
Arthur Whitcomb Inc.	226.38
MacKenzie Auto Parts	126.74
Thomas Scientific	937.86
Durrell, Clayton	3,055.62
Wiggett, Edward	7,472.20
Smith, John	112.00
Lynch, Quintin	112.00
Mulleavey, Joey	112.00

Hamilton, Robert	112.00
Mulleavey, Scott	112.00
Scavetta, Michael	71.75
Smith, Jeffrey	98.00
Ledger, Ryan	108.50
Andrews, Patrick	73.50
Mulleavey, Leo	112.00
McDonald, John IV	112.00
Robinson, David	112.00
Mulleavey, Chris	112.00
Robie, Peter	14.00
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TOTAL	\$ 19,660.12

Winter Maintenance

Exxon Company USA	\$ 481.64
Mobil Oil Credit Corporation	1,506.55
Everetts WW Shop	19.00
Atlantic Plow Blade Inc.	38.40
Howard P. Fairfield Inc.	624.85
Sonny's Auto Parts	436.91
Carrco	929.97
New Hampshire Electric Coop.	69.28
International Salt Co.	2,221.07
Perry's Trucking & Service	2,189.30
R.C. Hazelton Company, Inc.	1,145.56
Zenith Sales & Service	41.00
Faddens General Store	34.43
R.H. Smith Co.	193.55
New England Chemical Co.	382.68
Heads Electric Inc.	306.14
Lewis Ford Inc.	99.00
NHWS-PCC	16.00
Munces Superior Inc.	215.20
H.K. Webster Co.	186.50
Mountain Media	36.00
J & J Hardware	50.51
Arnolds Auto Parts	225.08
The Littleton Courier	71.10
Arthur Whitcomb Inc.	742.11

Everett J. Prescott Inc.	1,357.68
Union Leader	94.64
Wilson Tire Co.	306.32
Dicks Mobil	65.00
N.H. Explosives & Machinery Corp.	125.42
Cargil Salt Eastern	720.17
Durrell, Clayton	3,598.00
Wiggett, Edward	8,497.26
Canfield, Robert	156.00
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TOTAL	\$ 27,182.32
TOTAL WINTER & SUMMER	46,842.44
1985 Appropriation \$53,827.20	

Street Lights

New Hampshire Electric Coop.	26,430.18
Loon Mountain Rec. Corp.	1,177.95
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TOTAL	\$ 27,608.13
1985 Appropriation \$30,000.00	

Highway Block Grant

Conn Brothers Construction	\$ 2,350.00
Pike Industries	15,500.00
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TOTAL	\$ 17,850.00
1985 Appropriation \$13,594.39 + 1984 Carryover \$6,231.00	

Incinerator

Littleton Courier	\$ 39.50
Arnolds Auto Center	2,426.44
New England Telephone	664.29
New Hampshire Electric Coop.	3,237.92
Credit Bureau of Plymouth	58.50
Conway Tractor & Equipment	22,387.65
Cutter Fire Brick Co.	2,195.54
Sonny's Auto Parts	662.01
J & M Donahue	625.00
Perry's Trucking & Service	1,337.45
American Waste Systems Inc.	5,991.25
Laconia Fire Equipment	8.15

New Hampshire Resource Recovery Association	25.00
Ross Express Inc.	29.45
Leonard Electric	590.71
R. Carr Handling Equipment Corp.	228.69
Faddens General Store	175.71
AT & T	49.83
Etienne Poirier	426.00
Michael Gagnon, Mileage	19.09
Arthur Whitcomb, Inc.	58.91
Ken Welch, Mileage	10.81
Wilson Tire Inc.	158.77
H. Edmund Bergeron	15.00
MacKenzie Auto Parts	20.08
Pope Security Systems Inc.	130.00
Carco	732.47
Jetline Services Inc.	2,223.00
Municipal Supplies	126.01
Everett J. Prescott	140.00
Kelly's Salvage	1,000.00
Conn Brothers	1,568.00
Northeastern Culvert Corp.	298.14
Lincoln Mart	5.85
Lyndonville Office Equipment	13.95
J & J Hardware	59.94
Pendergast & Co., Inc.	3,300.00
St. Johnsbury Overhead Door	352.00
Kelly Auto Body MacKenzie Auto Body	12.54
Village Auto Body	80.00
Roy A. Sabourn	695.00
Roy F. Weston, Inc.	6,157.14
Sargent Sowell Inc.	71.10
Resource Analysts Inc.	1,100.00
Gagnon, Michael	19,699.33
Welch, Kenneth	15,026.78
Hart, Keith	5,856.25
Larue, Paul	3,426.25

TOTAL	<u>\$103,515.50</u>
1985 Appropriation	\$123,668.00

Health Department

North Country Home Health Agency Inc.	\$ 2,687.00
Linwood Medical Center	10,000.00
Sceva Speare Memorial Hospital	200.00
White Mt. Mental Health	1,969.50
Littleton Hospital	100.00
Thomas Ross	250.00

TOTAL	\$ 15,206.50
1985 Appropriation	\$14,956.50

Animal Control

New Hampshire Humane Society	\$ 300.00
N.H. SPCA	23.00
Strickland, Thomas, Mileage	89.24
Strickland, Thomas	850.00

TOTAL	\$ 1,262.24
1985 Appropriation	\$1,325.00

General Assistance

Plymouth Pharmacy	\$ 101.22
Reginald H. Jones, O.D.	115.00
LaFontaine Funeral Homes, Inc.	1,283.50
Landlord	300.00
New Hampshire Electric Coop.	369.36
Roche Biomedical Laboratories	35.50
Grafton County Nursing Home	65.11
UniCare Health Services	62.50
Dicks Mobil	17.20
Dempsey's Deli	93.00
McDonalds of Lincoln	31.15
Landlord	51.36
Carrco	724.48
Wells River Clinic	15.00
Landlord	690.00
Farleys Linwood	66.81
Laverdiere's	12.68
Landlord	180.00
C.N. Brown	115.90

Landlord	125.00
Landlord	400.00
Grafton County Welfare	150.00
Landlord	200.00
Landlord	195.00

TOTAL \$ 5,399.77

1985 Appropriation \$2,500 + \$5,000 Private Donation.

Old Age Assistance

Treasurer, State of N.H.	\$ 2,365.40
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TOTAL \$ 2,365.40

1985 Appropriation \$10,000.00

Library

Lincoln Library Trustees	\$ 7,400.00
Cristiano, Nancy	3,189.81
Govoni, Carol	949.00
Branscombe, Fred	414.13
Avery, Helen A.	192.70
Mazzei, Edna	50.00

TOTAL \$ 12,195.64

1985 Appropriation \$12,193.25

Recreation Department

J & J Hardware	\$ 272.99
New Hampshire Electric Coop.	441.74
Everetts WW Shop	1,208.99
Albert W. Currier	939.82
Kendall Insurance Agency	2,500.00
Sonny's Auto Parts	47.91
Dinn Bros.	234.00
Faddens General Store	92.64
Laconia Electric Supply	1,738.00
Noseworthy, Steve	95.96
Perry's Trucking & Service	6.00
Davis Country Store	31.08
Babe Ruth Fund	300.00
Arnolds Auto Center	111.20

Fimbel Door Co.	276.00
Bujeaud, Michael	140.85
Union Leader Corp.	10.72
Dicks Mobil	27.25
The Boston Globe	100.20
The Second Hand Store	205.00
H.K. Webster Co., Inc.	242.62
Gerrity Building Centers	179.65
The White Mountain Shopper	203.36
Ross Express, Inc.	10.95
Littleton Courier	20.20
Nelson, Robert, Summer Soccer	500.00
Mellett Plumbing & Heating	263.00
Poirier, Etienne	22.50
D. Avery & Sons	84.67
State of N.H. Department of Safety	52.50
Doty, Robert	7,538.44
Brunelle, Marcy	598.00
Provencher, Patsy	498.00
Barry, Cynthia	94.00
Dovholuk, Stanley	431.05
Davis, Stephen	80.75
Chenard, Joe	350.31
Boyle, Karen	24.00
Lehouillier, Paula	24.00

TOTAL

\$ 19,998.35

1985 Appropriation \$19,710.00

(1983 Carryover \$900 for Rope for Tow)

Patriotic Purposes

Clermont, Roland \$ 850.00

TOTAL

\$ 850.00

1985 Appropriation \$1,050.00

Principal Paid on Long Term Debt

Shawmut Bank of Boston \$ 40,000.00

TOTAL

\$ 40,000.00

1985 Appropriation \$55,000.00

Interest Paid on Long Term Debt

Connecticut National Bank	\$ 26,558.17
Shawmut Bank of Boston	4,165.00
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TOTAL	\$ 30,723.17
1985 Appropriation	\$19,627.50

Short Term Debt

Plymouth Guaranty Savings	\$250,000.00
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Interest Paid on Short Term Debt

Plymouth Guaranty Savings	\$ 2,520.83
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TOTAL INTEREST	\$ 2,520.83
1985 Appropriation	\$7,900.00

Capital Outlay

Hilltop Chevrolet	\$ 12,816.00
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TOTAL	\$ 12,816.00
1985 Appropriation	\$12,000.00

Capital Reserve

Trustees of the Trust Fund	\$105,520.00
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TOTAL	\$105,520.00
1985 Appropriation	\$85,000.00
1984 Appropriation	\$20,520.00

Capital Projects

Pike Industries	\$ 2,980.00
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TOTAL	\$ 2,980.00
1984 Appropriation	\$2,800.00 (Loon Mt. Bridge)

Water Department

State of N.H. Water Supply & Pollution Control	\$ 927.00
N.H. Electric Coop.	10,904.76
Carrco	76.71
R.H. Smith Corporation	599.80

Kalene Roberts, Custodian	11.80
White Mt. Electric & Telephone	765.45
Everetts WW Shop	62.55
Everett J. Prescott Inc.	1,825.13
Clayton Durrell, Petty Cash	13.46
White Mt. Technical Services	1,166.07
Graphic Controls Corporation	28.73
New England Chemicals	1,150.44
Treasurer, State of N.H.	15.00
Bearings, Inc.	82.00
Fisher & Porter Co.	122.50
Zenith Sales & Service	540.50
City of Concord	589.73
Custom Pools	1,950.00
Rocky Jones	25.00
Persons Concrete	322.50
Ross Express, Inc.	10.95
J & J Hardware	33.29
Heads Electric	167.24
Sonny's Auto Parts	22.05
Durrell, Clayton	6,653.44
Whitman, Dale	5,659.30
LaBrie, Joseph	3,484.59
Canfield, Robert	130.00
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TOTAL	\$ 37,524.13

1985 Appropriation \$37,208.40

Sewer Department

Zenith Sales & Service	\$ 630.80
Wesco	162.28
New England Telephone	489.32
New Hampshire Electric Coop.	34,278.92
Allied Fisher Scientific	114.12
Clayton Durrell, Petty Cash	37.56
Eastern Steel Products Corp.	26.57
Wallace & Tiernan Pennwalt Division	654.87
Sonny's Auto Parts	28.61
Everett J. Prescott	143.66
New England Chemical	729.48

Hach Company	16.08
Roy A. Sabourn	218.00
Fairbanks Morse Pump Division	99.98
Energy Machinery	42.69
Millipore Corporation	14.74
Durrell, Clayton	6,653.48
Whitman, Dale	5,659.30
Canfield, Robert	130.00

TOTAL	\$ 53,625.08
1985 Appropriation	\$62,608.40

Insurance

Blue Cross Blue Shield	\$ 5,280.45
New Hampshire Municipal Association Health Trust	19,713.48
Davis & Towle	2,804.65
Illinois National Insurance Co.	2,019.00
Ayer Agency, Inc.	31,827.74
Albert C. Jones	649.00

TOTAL	\$ 62,294.32
1985 Appropriation	\$53,000.00

Unemployment Compensation

New Hampshire Mun. Unemployment Comp. Fund	\$ 1,743.13
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TOTAL	\$ 1,743.13
1985 Appropriation	\$3,000.00

Employees' Retirement & Social Security

N.H. Retirement System	\$ 11,846.86
Treasurer, State of N.H.	14,801.10
Treasurer, State of N.H.-OASI Fund	33.94

TOTAL	\$ 26,681.90
1985 Appropriation	\$28,500.00

Lincoln Woodstock Coop. School District

Lincoln Woodstock Coop. School District	\$816,326.00
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TOTAL	\$816,326.00
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Parks

Recco, Inc.	\$ 110.50
Mitten, Robert A.	54.00
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TOTAL	\$ 164.50
1985 Appropriation	\$300.00

Payments to Other Governmental Services

Treasurer, State of N.H.	\$ 37.00
A.F. Stiegler III, Grafton County Treasurer	204,370.00
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TOTAL	\$204,407.00

Revaluation

The White Mt. Shopper	\$ 59.12
Treasurer, State of N.H.	92.42
Lyndonville Office Equipment	42.35
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TOTAL	\$ 193.89
(DRA Approved Overexpenditure + \$19,596)	

Sewer Study

N.H. Water Supply & Pollution Control	\$ 860.00
Roy F. Weston, Inc.	8,774.61
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TOTAL	\$ 9,634.61
1985 Appropriation	\$35,000.00
(Incomplete)	

Withholding

Plymouth Guaranty Savings Bank	\$ 39,538.00
Internal Revenue Service	103.90
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TOTAL	\$ 39,641.90

Route #3 Water Project

Roy F. Weston, Inc.	\$ 29,772.92
Keymont Construction, Inc.	152,978.00
Devine, Millimet, Stahl & Branch	1,947.00
Roy Sabourn, L.L.S.	1,540.00

Reitzel Associates	673.00
D.L. Maher Company	35,653.00
E.J. Prescott, Inc.	422.86
Littleton Courier	46.90
Union Leader Corp.	359.96

TOTAL	\$223,395.06
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(DRA Approved Overexpenditure + \$56,346)

STATEMENT OF DEBT SERVICE REQUIREMENTS AS OF DECEMBER 31, 1985

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

Maturities—Fiscal Year

Ending Dec. 31st	Principal	Interest	Principal	Interest
1986	30,000.00	1,575.00	10,000	1,100.00
1987	30,000.00	525.00	10,000	660.00
1988			10,000	220.00
	\$ 60,000.00	\$ 2,100.00	\$ 30,000.00	\$ 1,980.00

1983 Water Project

5.70-9.70%

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

Maturities—Fiscal Year

Ending Dec. 31st	Principal	Interest
1986	15,000	14,532.50
1987	15,000	13,527.50
1988	15,000	12,447.50
1989	15,000	11,292.50
1990	15,000	10,062.50
1991	15,000	8,795.00
1992	15,000	7,490.00
1993	15,000	6,155.00
1994	10,000	4,790.00

1995	10,000	3,860.00
1996	10,000	2,910.00
1997	10,000	1,940.00
1998	10,000	970.00
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	\$170,000.00	\$98,772.50

8.90-9.00%	1985 Water Project
Amount of Orig. Issue	\$250,000.00
Date of Orig. Issue	02/27/85
Principal Payable Date	02/15
Interest Payable Date	02/15 & 08/15
Payable At	Conn. National Bank

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Maturities—Fiscal Year		
Ending Dec. 31st	Principal	Interest
1986	55,000	17,207.50
1987	55,000	14,712.50
1988	25,000	12,667.50
1989	15,000	11,292.50
1990	15,000	10,062.50
1991	15,000	8,795.00
1992	15,000	7,490.00
1993	15,000	6,155.00
1994	10,000	4,790.00
1995	10,000	3,860.00
1996	10,000	2,910.00
1997	10,000	1,940.00
1998	10,000	970.00
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	\$260,000.00	\$102,852.50

Debt Service Schedule

	Period Ending	Principal	Annual Rate	Interest	Total
1	08/15/85	0.00		11,095.67	11,095.67
2	02/15/86	20,000.00	8.900	11,155.00	31,155.00
3	08/15/86	0.00		10,265.00	10,265.00
4	02/15/87	20,000.00	8.900	10,265.00	30,265.00
5	08/15/87	0.00		9,375.00	9,375.00
6	02/15/88	20,000.00	8.900	9,375.00	29,375.00
7	08/15/88	0.00		8,485.00	8,485.00
8	02/15/89	20,000.00	8.900	8,485.00	28,485.00
9	08/15/89	0.00		7,595.00	7,595.00
10	02/15/90	20,000.00	8.900	7,595.00	27,595.00
11	08/15/90	0.00		6,705.00	6,705.00
12	02/15/91	15,000.00	8.900	6,705.00	21,705.00
13	08/15/91	0.00		6,037.50	6,037.50
14	02/15/92	15,000.00	8.900	6,037.50	21,037.50
15	08/15/92	0.00		5,370.00	5,370.00
16	02/15/93	15,000.00	8.900	5,370.00	20,370.00
17	08/15/93	0.00		4,702.50	4,702.50
18	02/15/94	15,000.00	8.900	4,702.50	19,702.50
19	08/15/94	0.00		4,035.00	4,035.00
20	02/15/95	15,000.00	8.900	4,035.00	19,035.00
21	08/15/95	0.00		3,367.50	3,367.50
22	02/15/96	15,000.00	8.900	3,367.50	18,367.50
23	08/15/96	0.00		2,700.00	2,700.00
24	02/15/97	15,000.00	9.000	2,700.00	17,700.00
25	08/15/97	0.00		2,025.00	2,025.00
26	02/15/98	15,000.00	9.000	2,025.00	17,025.00
27	08/15/98	0.00		1,350.00	1,350.00
28	02/15/99	15,000.00	9.000	1,350.00	16,350.00
29	08/15/99	0.00		675.00	675.00
30	02/15/00	15,000.00	9.000	675.00	15,675.00
Total		\$250,000.00		\$167,625.67	\$417,625.67

TOWN CLERK'S ACCOUNTS
For Year Ended December 31, 1985

Debit

Cash on Hand 1/1/85	\$ 250.00
1985 Auto Registrations	87,612.00
1985 Dog Licenses	322.80
1985 Filing Fees	5.00
1985 Marriage Licenses	412.00
1985 UCC's	1,305.30
1985 Parking Tickets & Dog Violations	365.00
Birth & Death Certificates Issued	21.00
	\$ 90,293.10
TOTAL	\$ 90,293.10

Credit

Remittances to Treasurer

Cash on Hand 12/31/85	\$ 250.00
1985 Auto Registrations	87,612.00
1985 Dog Licenses	322.80
1985 Filing Fees	5.00
1985 Marriage Licenses	412.00
1985 UCC's	1,305.30
1985 Parking Tickets & Dog Violations	365.00
Birth & Death Certificates Issued	21.00
	\$ 90,293.10
TOTAL	\$ 90,293.10

1985 TAX ASSESSMENT

Total Town Approp.	\$974,783.00	
Total Revenues & Credits	497,017.00	
Net Town		477,766.00

Net School		914,167.00
Net County		204,370.00
		<hr/>
Total of Town, School, County		\$1,596,303.00
Deduct: Total Bus. Prof. Tax Reimb.		- 159,593.00
Add: War Service Credits	7,100.00	
Add: Overlay	17,390.00	
		<hr/>
Property Tax to be Raised		\$1,461,200.00

1985 NET ASSESSED VALUATION

$$\$54,726,593 \times .02670 = \$1,461,200.00$$

1985 TAX RATE

Town	\$	8.25
School		14.89
County		3.56
		<hr/>
Total	\$	26.70

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1985

DR.

	-----Levies Of-----		
	1985	1984	Prior
Taxes Committed to Collector:			
Property Taxes	\$1,454,038.66	\$210,535.86	\$ 765.05
Resident Taxes	7,340.00	1,420.00	1,650.00
Yield Taxes	548.08		
Added Taxes:			
Property Taxes	166.18	4,721.16	
Resident Taxes	700.00	110.00	50.00

Overpayments:

a/c Property Taxes	2,683.97		
a/c Resident Taxes	11.00	11.00	

Interest Collected on Delinquent

Property Taxes:	1,976.87	18,892.35	
Penalties Collected on Resident Taxes	19.00	98.00	44.00
	<hr/>	<hr/>	<hr/>
Total Debits	\$1,467,483.76	\$235,788.37	\$2,509.05

CR.

Remittances to Treasurer

During Fiscal Year

Property Taxes	1,240,590.10	210,602.88	600.00
Resident Taxes	6,631.00	1,000.00	440.00
Yield Taxes	548.08		
Interest Collected			
During Year	1,976.87	18,892.35	
Penalties on			
Resident Taxes	19.00	99.00	44.00

Abatements Made During Year:

Property Taxes	1,828.75	4,654.14	
Resident Taxes	260.00	160.00	80.00

Uncollected Taxes—End of Fiscal Year:

(As Per Collector's List)

Property Taxes	214,469.96		165.05
Resident Taxes	1,160.00	380.00	1,180.00
	<hr/>	<hr/>	<hr/>
Total Credits	\$1,467,483.76	\$235,788.37	\$ 2,509.05

SUMMARY OF TAX SALES ACCOUNTS
Fiscal Year Ended December 31, 1985

DR.

—Tax Sales on Account of Levies Of—

	1984	1983	Prev. Years
Balance of Unredeemed Taxes—			
Beg. Fiscal Year*	\$	\$ 26,920.98	\$
Taxes Sold to Town			
Dur. Cur. Fis. Yr.**	26,490.26		
Interest Collected			
After Sale	291.15	2,174.57	
Redemption Costs	239.40	239.40	
	-----	-----	-----
Total Debits	\$ 27,020.81	\$ 29,334.95	\$

CR.

Remittances to Treasurer During Year:

Redemptions	15,346.12	10,599.15	
Interest & Costs			
After Sale	530.55	2,413.97	
Abatements Dr. Yr.		631.68	
Undeemed Taxes—			
End of Fiscal Yr.	11,144.14	16,321.83	
	-----	-----	-----
Total Credits	\$ 27,020.81	\$ 29,334.95	\$

*These sums represent the total of Unredeemed Taxes, as of January, 1, 1986 from Tax Sales held in **Previous** Fiscal Years.

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

SIGN ORDINANCE FOR The Town of Lincoln, New Hampshire

Article I Purpose

The purpose of this ordinance is to permit such signs that will not, by their reason, size, location, construction or manner of display, endanger the public safety of individuals; confuse, mislead or obstruct the vision necessary for traffic safety; or otherwise endanger public health, safety and morals.

This ordinance shall encourage signage that will not destroy or detract from the scenic vistas or compete unnecessarily with the natural environment which is a major asset to the Town's tourist-based economy.

Article II General Provisions

A. Definitions

Sign: Any device designed to inform or attract the attention of persons.

B. Measurement

The measurement of a sign's area shall be the area as measured by the product of its total height and total width, and shall be considered to include all lettering or elements of a sign but not including any support framework or bracing which are incidental to the sign and which are not designed to attract attention.

The area of one (1) side of a double faced sign shall be regarded as the total area of the sign.

Article III Exempt Signs

The following signs are allowed without a permit:

1. Signs denoting the name and address of the occupants of the premises, which signs shall not exceed one and one half (1.5) square feet in area.

2. Professional name plates that shall not exceed one and one half (1.5) square feet in area.

3. Signs advertising the sale, lease or rental of the premises upon which the sign is located, which sign shall not exceed six (6) square feet in area.

4. One sign not exceeding one hundred (100) square feet on a building or project under construction, repair or renovation identifying the contractor, architect and or owner.

5. Window display signs.

6. Political signs, in accordance with State Law.

Article IV Permitted Signs

The following signs are permitted, but require a permit as provided herein:

1. Any sign advertsing a commercial enterprise.

2. Any sign or notice necessary for the direction, information, or safety of the public having an area of six (6) square feet or more.

An application for a sign permit shall include site location, sign size, method of illustration, if any, and types and colors of materials to be used in construction.

Article V Prohibited Signs

It shall be unlawful to erect:

1. Any sign which is positioned such that street traffic would be endangered by obscuring a clear view or by confusion with official street signs and signals.

2. Any flashing signs or signs with visible moving parts or intermittent lighting to create the visual effect of movement.

3. Any free-standing sign which exceeds twenty (20) feet above the road grade of the entrance to the property.

4. Any sign two (2) feet above the roof ridge to which it is affixed.

5. Any sign which is larger than one hundred fifty (150) square feet as measured by the product of its total height and total width.

6. Any sign which exceeds one (1) foot in depth.

7. Any neon sign which exceeds ten (10) square feet.

THE STATE OF NEW HAMPSHIRE
— — — — —

THE POLLS WILL BE OPEN FROM 10:00 A.M. to 6:00 P.M.

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

You are hereby notified to meet at the Lin-Wood Public School in said Lincoln on Tuesday, the eleventh (11th) day of March, next at 10:00 of the clock in the forenoon, to act upon the following subjects:

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

ARTICLE #2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

ARTICLE #3. To see if the Town will vote to adopt the Land Use Ordinance as proposed by the Planning Board.

ARTICLE #4. To see if the Town will vote to adopt the Sign Ordinance as proposed by the Planning Board.

ARTICLE #5. To see if the Town will vote to raise and appropriate a sum not to exceed One Hundred Sixty Thousand Dollars (\$160,000) for the purpose of defraying the costs of preliminary or final plans and specifications or other preliminary expenses incidental or connected with the proposed upgrading of the Town's existing sewage treatment plant; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 et seq., as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project, including, without limitation, 33 USC §1251 et seq.; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or pass any other vote relative thereto.

ARTICLE #6. To see if the Town will vote to raise and appropriate a sum not to exceed One Hundred Forty-Eight Thousand Dollars (\$148,000), for the purpose of financing construction of improvements to and the upgrading of the Town's existing sewer lift station; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 et seq., as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid; if any, which may be available for said project and to comply with all laws applicable to said project, including without limitation, 33 USC §1251 et seq.; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto.

ARTICLE #7. To see if the Town will vote to raise and appropriate a sum not to exceed Eight Hundred Seventy Thousand Dollars (\$870,000), for the purpose of (i) constructing a water tank on property to be acquired by the Town on Mansion Hill, so called; (ii) acquiring said property and all pertinent and necessary easements; and (iii) the payment of all other necessary incidental costs and expenses, including the legal expenses involved in acquiring said land and easements and the establishment of such contingency funds as may be required; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act., N.H. RSA 33:1 et seq., as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto.

ARTICLE #8. To see if the Town will vote to raise and appropriate a sum not to exceed Two Hundred Seventy Five Thousand Dollars (\$275,000), for the purpose of constructing a fire station on land owned by the Town; such sum to be raised through the issuance of

bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 et seq., as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto.

ARTICLE #9. To see if the Town will vote to raise and appropriate a sum not to exceed One Hundred Sixty Thousand Dollars (\$160,00), for the purpose of acquiring a fire truck to be owned and operated by the Town; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 et seq., as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto.

ARTICLE #10. To see if the Town will vote to raise and appropriate the sum of One Hundred Sixty Two Thousand Five Hundred Dollars (\$162,000), for the purpose of paying for the acquisition and construction of the Town's share of an incinerator to be jointly owned by the Town and the Town of Woodstock, New Hampshire, to be located on the existing facility located within the Town, such authorization to be effective only if the Town of Woodstock has authorized payment of its share of such project; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 et seq., as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such

bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto.

ARTICLE #11. To see if the Town will vote to discontinue the Incinerator Capital Reserve Fund and appropriate the sum of \$25,000 plus any interest that may have accrued toward the purchase and installation of a new Incinerator Unit and authorize the Board of Selectmen to act as agents of this fund.

ARTICLE #12. To see how much money the Town will vote to raise and appropriate to the Ash Site Plan Study.

ARTICLE #13. To see how much money the Town will vote to raise and appropriate for two Police Cruisers.

ARTICLE #14. To see how much money the Town will vote to raise and appropriate for the purchase of a Front End Loader.

ARTICLE #15. To see how much money the Town will vote to raise and appropriate for the purchase of a Dump Truck and Body.

ARTICLE #16. To see how much money the Town will vote to raise and appropriate for the purchase of a Maintenance Vehicle.

ARTICLE #17. To see if the Town will vote to discontinue the Equipment Capital Reserve fund and appropriate \$7,700 plus current interest and apply it toward the purchase of equipment that may be voted in this warrant and to authorize the Board of Selectmen to act as agents of this fund.

ARTICLE #18. To see how much money the Town will vote to raise and appropriate to provide water service to the Public Works and Highways Garage located behind Riverside Cemetery.

ARTICLE #19. To see how much money the Town will vote to raise and appropriate for General Government.

ARTICLE #20. To see how much money the Town will vote to raise and appropriate for the purchase of a Word Processor.

ARTICLE #21. To see how much money the Town will vote to raise and appropriate for Public Safety.

ARTICLE #22. To see how much money the Town will vote to raise and appropriate for Highways, Streets and Bridges.

ARTICLE #23. To see how much money the Town will vote to raise and appropriate for the Highway Block Grant.

ARTICLE #24. To see how much money the Town will vote to raise and appropriate for Sanitation (Solid Waste).

ARTICLE #25. To see how much money the Town will vote to raise and appropriate for Health including Animal Control.

ARTICLE #26. To see how much money the Town will vote to raise and appropriate for Welfare.

ARTICLE #27. To see if the Town will vote to adopt written welfare guidelines as proposed by the Board of Selectmen. (Chapter 380 of the Laws of 1985 requires the Town to adopt written welfare guidelines prior to April 1, 1986).

ARTICLE #28. To see how much money the Town will vote to raise and appropriate for Culture and Recreation.

ARTICLE #29. To see if the Town will vote to prohibit the display, sale or distribution of obscene material; and to prohibit the establishment of businesses whose activities promote any form of obscenity/pornography. Obscenity/pornography is defined in N.H. RSA 650:1-IV and the U.S. Supreme Court rulings of 1973. (This article inserted by written petition).

ARTICLE #30. To see how much money the Town will vote to raise and appropriate for the payment of all Debt Retirement Schedules due during the ensuing year.

ARTICLE #31. To see how much money the town will vote to raise and appropriate for Interest Expense on all long and short term notes.

ARTICLE #32. To see how much money the Town will vote to raise and appropriate for the Water and Sewer Departments.

ARTICLE #33. To see how much money the Town will vote to raise and appropriate for FICA, Retirement, Unemployment Contributions and all forms of Insurance.

ARTICLE #34. To see if the Town will vote to waive the fee to be charged for a permit to register one motor vehicle owned by any person who was captured and incarcerated for thirty (30) days or more

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while serving in a qualifying war or armed conflict as defined in RSA 72:28, IV, and who was honorably discharged, provided the person has provided the city or town clerk with satisfactory proof of these circumstances.

ARTICLE #35. To see if the Town will vote to authorize the Board of Selectmen to enter into a lease agreement with the United States Postal Service for land located adjacent to the Library on Church Street.

ARTICLE #36. To see if the Town will vote to authorize the Board of Selectmen to enter into a lease agreement with Franconia Power and Light for a site on the Incinerator property, so-called, and to expend any monies that may be forthcoming from the lessees of that site provided a public hearing is held prior to any expenditure being made.

ARTICLE #37. To see if the Town will vote to authorize the Selectmen to sign a deed to transfer and convey to Loon Mountain Recreation Corporation that portion of the roads at the Loon Mountain Recreation Area which the Selectmen voted on January 13, 1986 to discontinue as a Class V Highway, in connection with the relocation of these roads, the deed to be given at such time as all conditions set forth in the vote of the Selectmen approving these petitions, are fulfilled.

ARTICLE #38. To see if the Town will vote to authorize the Planning Board to approve or disapprove in its discretion plats, and to approve or disapprove plans showing the extent to which and the manner in which streets within subdivisions shall be graded and improved and to which streets, water, sewer and other utility mains, piping, connections or other facilities within subdivisions shall be installed, and to authorize the Town Clerk to file with the Grafton County Register of Deeds a Certificate of Notice showing that the Planning Board has been so authorized and giving the date of such authorization. (By petition).

ARTICLE #39. To see if the Town, having adopted the Land Use Plan Ordinance and contingent upon the Planning Board's adoption of Subdivision Regulations, will vote to authorize the Planning Board to review and approve or disapprove site plans for the development of tracts for non-residential uses, or for multi-family dwelling

units, which are defined as any structures containing more than two (2) dwelling units, whether or not such development includes a subdivision or resubdivision of the site. (Inserted by petition).

ARTICLE #40. To see if the Town will vote to defer printing the Inventory of Assessed Property List in the Annual Report until after the completion of the revaluation.

ARTICLE #41. To see if the Town will vote to adopt the provisions of the Sewer Tap Fee as proposed by the Board of Selectmen.

ARTICLE #42. To see if the Town will vote to appropriate from the Revenue Sharing Fund and transfer to the general administration account \$25,000 to be applied to the maintenance and administration of the Police Department.

ARTICLE #43. To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town (by Tax Collector's Deed) by public auction or advertised sealed bid or in such other manner as determined by the Selectmen as justice may require.

ARTICLE #44. To see if the Town will authorize the Selectmen to apply for, receive, and expend Federal or State Grants, which may become available during the course of the year, and also to accept and expend money from other governmental unit or private source to be used for purposes which the Town may legally appropriate money; provided (1) that such grants and other monies do not require the expenditure of other Town funds; (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to the limitation and expenditure of Town monies, all as provided by RSA 31:95-b.

ARTICLE #45. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

ARTICLE #46. To see if the Town will vote to appropriate and authorize the Selectmen to expend on the projects and/or Debt Retirement Schedules voted in this warrant that may develop from monies paid in the Town by the State or Federal Government.

ARTICLE #47. To see if the Town will vote to authorize the Selectmen to request an audit from a private accredited or professionally capable auditing firm to audit the Town of Lincoln's books.

ARTICLE #48. 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 #49. To see if the Town will vote to raise and appropriate the sum of One Hundred Dollars (\$100.00) for, and to support, the Plymouth Area Task Force Against Domestic Violence, a non-profit organization organized pursuant to New Hampshire Legislation, and partially funded by marriage license fees from the State of New Hampshire. (Inserted by petition).

ARTICLE #50. Any other business that may legally come before the meeting.

Given under our hands and seal, this 24th day of February, in the year of our Lord Nineteen Hundred and Eighty-Six.

ROGER STEWART
EDMOND GIONET
JAY BARTLETT
Selectmen of Lincoln

A true copy of Warrant—Attest:

ROGER STEWART
EDMOND GIONET
JAY BARTLETT
Selectmen of Lincoln

BUDGET

	Actual Appropriations 1985 (1985-86)	Actual Expenditures 1985 (1985-86)	Selectmen's Budget 1986 (1986-87)	Recommended 1986 (1986-87)	Not Recommended
Purposes of Appropriation					
General Government					
Town Officers Salary	\$ 8,300.00	\$ 6,075.00	\$ 7,500.00	\$ 7,500.00	\$
Town Officers Expenses	53,000.00	63,969.32	67,270.00	68,320.00	
Election & Registration Expenses	650.00	410.32	1,120.00	1,120.00	
Cemeteries	4,240.00	3,933.89	4,850.00	4,850.00	
General Government Buildings	15,600.00	13,620.72	23,575.00	23,775.00	
Planning & Zoning	2,000.00	6,466.36	9,600.00	10,440.00	
Legal Expenses	2,500.00	602.20	2,500.00	2,500.00	
Advertising & Regional Assoc.	2,570.00	2,570.00	3,459.00	3,459.00	
Contingency Fund	3,000.00	2,729.97	3,000.00	3,000.00	
Public Safety					
Police Department	123,184.73	122,954.81	164,429.11	164,429.11	
Fire Department	13,830.00	13,264.41	15,608.00	15,608.00	
Civil Defense	300.00	292.17	1,837.00	1,837.00	
Communications Center	54,939.15	57,514.90	56,317.52	56,317.52	
Forest Service Patrol	6,000.00	2,238.00	9,325.00	9,325.00	
Highways, Streets & Bridges					
Town Maintenance	53,827.20	46,842.44	112,068.20	107,068.20	
Street Lighting	30,000.00	27,608.13	28,800.00	28,800.00	

Sanitation					
Solid Waste Disposal	123,668.00	103,515.50	82,332.00	82,332.00	
Compressor & Tire Changer			2,000.00	2,000.00	
Health					
Health Department	14,956.50	15,206.50	13,956.00	13,956.00	
Animal Control	1,325.00	1,262.24	1,300.00	1,300.00	
Welfare					
General Assistance	2,500.00	5,399.77	8,500.00	8,500.00	
Culture and Recreation					
Library	12,193.25	12,195.64	13,440.00	13,440.00	
Parks and Recreation	20,010.00	19,998.35	27,953.00	27,303.00	
Patriotic Purposes	1,050.00	850.00	850.00	850.00	
Debt Service					
Principal of Long-Term Bonds & Notes	55,000.00	40,000.00	75,000.00	75,000.00	
Interest Expense-Long-Term Bonds & Notes	19,627.50	30,723.17	100,419.50	100,419.50	
Interest Expense-Tax Anticipation Notes	7,900.00	2,520.83	3,000.00	3,000.00	
Capital Outlay					
Mansion Hill Water Tank			870,000.00	870,000.00	
Water Line-State Garage			6,000.00	6,000.00	
Ash Pit Site Testing			54,000.00	54,000.00	
Police Cruisers			28,000.00	28,000.00	
Fire Station			275,000.00	275,000.00	
Front End Loader			46,000.00	46,000.00	
Dump Truck and Body			44,000.00	44,000.00	
Incinerator			162,500.00	162,500.00	

Fire Truck	150,000.00	150,000.00
Word Processor	3,000.00	3,000.00
Sewer Lift Station Upgrade	148,000.00	148,000.00
Maintenance Pick-up	6,500.00	6,500.00
Design-Sewer Upgrade	160,000.00	160,000.00
Miscellaneous		
Municipal Water Department	37,208.40	37,524.13
Municipal Sewer Department	62,608.40	53,625.08
FICA, Retirement & Pension Contributions	28,500.00	26,681.90
Insurance	53,000.00	60,169.32
Unemployment Compensation	3,000.00	1,743.13
Total Appropriations	\$3,050,318.29	\$3,029,758.29
Less: Amount of Estimated Revenues, Exclusive of Taxes		\$2,292,926.00
Amount of Taxes to be Raised (Exclusive of School and County Taxes)		\$736,832.29

Sources of Revenue	Estimated Revenues 1985 (1985-86)	Actual Revenues 1985 (1985-86)	Selectmen's Budget 1986 (1986-87)	Estimated Revenues 1986 (1986-87)
Taxes				
Resident Taxes	\$ 6,000.00	\$ 6,551.00	\$ 6,500.00	\$ 6,500.00
National Bank Stock Taxes	30.00	30.00	30.00	30.00
Yield Taxes	500.00	643.00	500.00	500.00
Interest & Penalties on Taxes	15,000.00	26,328.00	15,000.00	15,000.00
Resident Tax Penalties	80.00	199.00	150.00	150.00
Intergovernmental Revenues—State				
Shared Revenue—Block Grant	86,195.00	86,195.00	86,195.00	86,195.00
Highway Block Grant	13,594.00	13,594.00	12,391.00	12,391.00
Railroad Tax	5.00	3.00	3.00	3.00
State Aid Water Pollution Projects	27,379.00	54,979.00	26,276.00	26,276.00
Reimb. a/c State-Federal Forest Land	53,000.00	75,435.00	53,000.00	53,000.00
Road Toll Refund	1,000.00	1,652.00	1,500.00	1,500.00
Unemployment Dividend	1,370.00	1,370.00	1,000.00	1,000.00
Intergovernmental Revenues—Federal				
Nat. Forest Patrol	6,000.00	5,027.00	9,325.00	9,325.00
Facilities Plan - Final Payment	650.00	1,601.00	2,800.00	2,800.00
District Court Rent		600.00		
Licenses and Permits				
Motor Vehicle Permit Fees	90,000.00	87,564.00	90,000.00	90,000.00
Dog Licenses	250.00	323.00	250.00	250.00
Business Licenses, Permits and Filing Fees	5.00	5.00	10.00	10.00

Town Clerk Fees				1,325.00	1,750.00	1,750.00
Income from Trust Funds	130.00				260.00	260.00
Charges For Services						
Income from Departments				58,630.00	73,500.00	73,500.00
Cemetery Lots	63,042.00			300.00	400.00	400.00
Police Department	450.00			800.00	800.00	800.00
Water Tap Fees	1,000.00				63,686.00	63,686.00
	15,000.00					
Miscellaneous Revenues						
Interest on Deposits				25,549.00	25,000.00	25,000.00
Sale of Town Property	23,550.00				150.00	150.00
Solid Waste Pit (Burndy)	450.00			200.00	450.00	450.00
Town Officer's Expenses				24.00		
Other Financing Sources						
Proceeds of Bonds and Long-Term Notes					1,765,000.00	1,765,000.00
Income from Water & Sewer Dept.				12.00		
Withdrawal from Capital Reserve					32,000.00	32,000.00
Revenue Sharing Fund	25,000.00			25,000.00	25,000.00	25,000.00
Total Revenues and Credits						
	<u>\$428,310.00</u>			<u>\$473,939.00</u>	<u>\$2,292,926.00</u>	<u>\$2,292,926.00</u>

Article VI Removal of Signs

Any sign that pertains to an abandoned or former use or business later than six (6) months after discontinuance of that use or business must be removed.

Article VII Administration

Section 1. Enforcement. It shall be the duty of the Board of Selectmen or their designee to administer this Ordinance.

Section 2. Permits. After passage of this Ordinance, it shall be unlawful to erect, enlarge or relocate any sign without first obtaining a permit from the Board of Selectmen or their designee. The permit must be posted on site and be easily visible.

Section 3. Enforcement. The Board of Selectmen or their designee, upon well founded information of any violation, is hereby authorized to initiate immediate steps for enforcement of this ordinance by issuing due notice to stop and desist such violation and/or be subject upon conviction, of one hundred dollars (\$100) for each day violation continues.

Article VIII Board of Appeals

Section 1. Board of Appeals. A five-person Board of Appeals and three alternates will be appointed by the Selectmen as provided by State Statute, who may upon application:

1. review and decide on alleged error in administrative finding, or;
2. review and decide on a special exception request, or;
3. grant a variance to provide relief from hardship, provided that the proposed sign is in conformance and does not constitute a nuisance or hazard in a neighborhood.

Section 2. Appeals

a. Appeals to the Board may be taken by any aggrieved person or by any officer, department, board, or bureau of the Town of Lincoln affected by any decision of the Selectmen or their designated officer in the manner prescribed by RSA 674:34 and 675:5-7 within the time

limit set by the Board of Appeals according to said statutes.

b. Prior to a hearing, the costs of advertising, posting and mailing notices of the hearing shall be paid by the person making the appeal.

**Article IX
Amendments**

This Ordinance may be amended in accordance with the provisions of NH RSA 674 as it is or may be amended.

**Article X
Saving Clause**

The validity of any provision of this Ordinance shall not effect the validity of any other provision.

LAND USE PLAN ORDINANCE FOR The Town of Lincoln, New Hampshire

Article I Title

This Ordinance shall be known and may be cited as the Town of Lincoln Land Use Plan Ordinance, hereinafter referred to as “This Ordinance.”

Article II Purpose

According to NH RSA 674:16, this Ordinance is designed to guide and protect the development of Lincoln in a manner consistent with the wishes of its citizens and in accordance with the Master Plan.

The purpose of this Ordinance is to promote the health, safety and general welfare of the inhabitants of Lincoln, to protect the value of property, and to prevent the overcrowding of land.

Article III Permitted Uses

Section 1. Permitted Uses. All land uses are permitted throughout the Town of Lincoln, whether commercial, residential, industrial or other.

Section 2. Applicability. Every use now being made of land, structures or building in the Town of Lincoln, on the effective date of this Ordinance may be continued and such use is not affected by the provisions of Article IV and Article V.

Article IV Area Regulations

Section 1. Front Setback. Every structure placed on a lot shall be at least 10 feet from the property line.

Section 2. Side & Rear Setback. Every structure placed on a lot shall be at least 10 feet from the side and rear property lines.

Section 3. Height. No structure erected on any lot shall exceed 35 feet in height to the primary eaves on the uphill side of the building.

Article V Parking and Off-Street Loading

Adequate parking and off-street loading facilities shall be provided whenever any new use is established or any existing use is enlarged in accordance with the following specifications:

1. All new construction of institutional, commercial or industrial uses requiring off-street loading facilities shall provide such facilities so that delivery vehicles are parked off the traveled way.

2. All proposed new construction shall provide for adequate off-street parking spaces in accordance with the following standards. A single parking space is defined as being two hundred (200) square feet in area and having additional adequate area for maneuvering.

a. Residential-two (2) spaces for each family unit.

b. Hotel, Motel, Tourist Accommodation, Lodging Unit-one (1) space for each unit.

c. Commercial-one (1) space for each three hundred (300) square feet of public area.

d. Industrial-one (1) space for each two (2) full-time-equivalent employees on the premises at one time plus a factor of five (5) percent of that requirement to accommodate visitors, etc.

e. Restaurant-one (1) space for each four (4) seats.

f. Public Assembly-any theatre, hall or auditorium, provisions for at least one (1) space for each six (6) seats.

g. Where one (1) building is used for lodging or motel accommodation with a restaurant-one (1) space for each rental unit, plus one (1) space for each four (4) seats.

Article VI Administration

Section 1. Enforcement. It shall be the duty or the Board of Selectmen or their designee to administer this Ordinance.

Section 2. Permits. After passage of this Ordinance, it shall be unlawful to construct a new building, or make exterior dimensional additions to a building without first obtaining a permit from the Board of Selectmen or their designee. Permits must be posted on site and be easily visible.

Section 3. Enforcement. The Board of Selectmen or their designee, upon well founded information of any violation, is hereby authorized to initiate immediate steps for enforcement of this Ordinance by issuing due notice to stop and desist such violation and/or to be subject upon conviction, of one hundred dollars (\$100) for each day the violation continues.

Article VII Board of Appeals

Section 1. Board of Appeals. A five-person Board of Appeals and three alternates will be appointed by the Selectmen as provided by State Statute 674:29, who may upon application:

1. review and decide on alleged error in administrative finding, or;
2. review and decide on a special exception request, or;
3. grant a variance to provide relief from hardship, provided that the proposed land use is in conformance and does not constitute a nuisance or hazard in a neighborhood.

Section 2. Appeals.

a. Appeals to the Board may be taken by any aggrieved person or by any officer, department, board, or bureau of the Town of Lincoln affected by any decision of the Selectmen or their designee in the manner prescribed by RSA 674:34 and 675:5-7 within the time limit set by the Board of Appeals according to said statutes.

b. Prior to a hearing, the costs of advertising, posting and mailing notices of the hearing shall be paid by the person making the appeal.

Article VIII Amendments

This Ordinance may be amended with the provisions of NH RSA 674 as it is or may be amended.

Article IX Saving Clause

The validity of any provision of this Ordinance shall not effect the validity of any other provision.

**RESOLUTION RELATIVE TO
WASTEWATER TREATMENT SYSTEM
CONNECTION FEE ORDINANCE**

— — — — —

WHEREAS the Town of Lincoln is experiencing economic development which is threatening the limits of the Town's existing waste treatment system, and;

WHEREAS the State Water Supply and Pollution Control Commission has mandated Commission approval for connection of some categories of users of the wastewater treatment system, and;

WHEREAS the Town will be required to add additional capacity to the system to treat anticipated additional waste; and

WHEREAS, it is the purpose of this ordinance to defray the cost of additions and/or improvements to the wastewater treatment system, including, but not necessarily limited to improvements and/or repairs to the existing wastewater treatment system, new construction, principal and interest payments on debt incurred therefor, related consulting and engineering fees, necessitated by requirements of the Water Supply and Pollution Control Commission;

NOW, THEREFORE, the Town of Lincoln, in recognition of the above, enacts the following:

**WASTEWATER TREATMENT SYSTEM CONNECTION FEE
ORDINANCE**

1. Fee Imposed. Any owner, lessee or developer engaging in new construction requiring utilization of the Town's wastewater treatment system shall be required to pay a one-time wastewater treatment facility use fee, the payment of which shall entitle the landowner, his heirs, successors and/or assigns to utilize the wastewater facilities of the Town in accordance with the level of usage permitted for the specific premises by the fee paid and the use requested as hereinafter set forth.

2. New Construction. Any new construction or change of use of the Town wastewater facilities by the owner or occupant of an existing structure which increases the prospective or actual use of the wastewater facilities shall be deemed new construction for purposes hereof, and shall require application to the Town pursuant hereto and payment of any resulting additional fee provided for herein.

3. Payable In Advance. Each owner must apply for and make advance payment of the wastewater treatment fee to the Selectmen before the Town will permit the owner to utilize the Town treatment facilities.

4. Inspection And Adjustment. Prior to the commencement of construction or conversion resulting in a change of use the Town shall cause an inspection of the premises and/or proposal to be performed to determine the number of points to be assessed according to the provisions of paragraph 7. below. Subsequent to completion of construction, a physical inspection of the premises shall be performed by the Town and adjustments in the prepaid wastewater treatment fee shall be made at such time in the event the points assessed result in a fee greater or less than the sum paid in advance. The property owner shall be responsible for paying such additional wastewater treatment fee if any, resulting from the Town's inspection of his property.

5. No Refund. Once adjustments have been made to the original fee, the Town shall not be responsible for any refund of the original fee paid by the owner or by his predecessor in title, even upon a subsequent alteration of the property which theoretically reduces the number of points.

6. Point System. A point system shall be used in order to make the treatment fee equitable and proportional to the anticipated use of the treatment facility. The dollar charge per point shall be set forth in Exhibit A, attached hereto and made a part hereof. The Selectmen shall assess points in accordance with the anticipated use of each property owner subject to this ordinance. A minimum number of 4 points shall be assessed in each case where wastewater treatment service has not previously been provided by the Town to premises subject to this ordinance.

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

1. For Restaurants, the total seating capacity shall be multiplied by .5, and for Bars, the total seating capacity shall be multiplied by .25 to determine the points to be assessed. Provided, however, in the event the Restaurant or Bar utilizes disposable paper products rather than washable dishware, glassware, the number of assessed points shall be reduced by three-fifths.

2. .75 points for each room and each bath of a Motel, Inn, Lodge, or Ski Lodge, Ski Club.
3. At campsites providing dump stations for recreational vehicles and/or travel trailers, each such hook-up shall be multiplied by .5 to determine the points to be assessed. Common dump stations such as campgrounds shall be assessed 10 points.
4. Additional sinks not included in baths or kitchens, .25 points each.
5. A half-bath consisting of one wash basin, and one toilet, 1.5 points each.
6. Each extra toilet or urinal in a half-bath area, an additional .75 points.
7. A single shower or a single tub, 1.5 points.
8. Full baths, which includes a shower or tub, a wash basin, and a toilet, 3 points.
9. If a wash basin is located in a room directly adjacent to a shower, a tub, or a toilet, they shall be considered a full bath and shall be assessed three points.
10. Kitchens, 2.5 points.
11. Commercial laundries, 2 points per washer.
12. Residential laundry rough-ins, .5 points each.
13. Outside water taps, or spigots, 1 point each. All residences or commercial establishments shall be assessed for at least one outside water tap or spigot, even though there may in fact, be none present on the outside of the building.
14. Commercial swimming pools, 10 points each. Residential swimming pools, 4 points each.
15. A commercial car wash shall be assessed 10 points if it uses the treatment facility, but shall be exempt if it does not.
16. Fire extinguishing systems, such as wet stand pipes, dry stand pipes, and sprinklers shall not be assessed at all, whether located in residential or commercial establishments.

17. Take-out type restaurants, 7.5 points.
18. Jacuzzis and hot tubs in a commercial establishment will each be assessed 6 points. Jacuzzis and hot tubs in a residential establishment shall be assessed 2 points each.
19. The Selectmen are hereby empowered to determine in their sole discretion the points applicable for any use not expressly provided for herein, and may abate or adjust points, as justice may require in the event of any change or modification of use not expressly provided for herein.

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

9. Capital Improvement Fund. Wastewater treatment fees collected pursuant hereto shall, until expenditure thereof is necessitated by construction and related costs, be maintained in such capital improvement fund as the Selectmen in their discretion may choose. The Selectmen are empowered hereby to negotiate payment terms with large developers in the event there are unusual circumstances equitably warranting modification of the provisions of this ordinance.

10. Separability. If any clause, phrase or provision of this ordinance is declared invalid by any court or other competent authority, such holding will not effect the validity of any other clause, phrase or provision, nor effect the validity of any other tap fees assessed or paid pursuant hereto.

EXHIBIT A

To

Wastewater Treatment System Connection Fee Ordinance

— — — — —

The Wastewater Treatment System Connection fee shall be Two Hundred Dollars (\$200) per point and shall apply to any connection, whether pre-sold or not, made subsequent to the passage hereof.

ADMINISTRATIVE ASSISTANT'S REPORT

I believe that 1985 can be classified as a year of challenge and change for the various boards, committees, management and employees of the Town of Lincoln. As this year ends it is appropriate to turn back the pages of the calendar and reflect on these changes and accomplishments.

In late March the Board of Selectmen unanimously voted to promote me to the position of full-time Administrative Assistant provided I submitted my resignation as Town Clerk and Tax Collector so that I would be able to devote myself fully to the business of the Selectmen's Office. At that time Sandy Dovholuk was appointed Town Clerk and Tax Collector and concurrently hired as our Bookkeeper/Office Staff person. Although it was with regret that I ceased to serve the public in those capacities, I eagerly looked forward to the challenge of managing the Town's day-to-day affairs. On the whole, I have found the past nine months to be extremely interesting and quite satisfying.

Reflecting on all the projects begun or accomplished since April, the two that I was first assigned were probably the most difficult to resolve and the most time consuming. They were: overseeing the removal of chemical barrels found on the Incinerator property and securing Public Official's Liability Insurance.

In regard to the former, it took some seven months involving countless telephone calls to the Bureau of Solid Waste Management, various chemical testing laboratories, and approved transporters of hazardous wastes before these barrels could actually be moved. (Although it was determined that the barrels only contained waste oil, the contents still had to be treated as hazardous material under existing State and Federal laws). In spite of the length of time required to resolve this problem, because we did not engage the services of engineers or consultants, this project was accomplished for nearly \$8,000 less than anticipated.

In regard to the latter, I'm sure that most of you are aware of the changes in the insurance market regarding liability coverage for municipalities. In an effort to secure better and less expensive coverage, we followed the advice of the New Hampshire Municipal Association and sought coverage from a Boston based firm. After submitting a lengthy and detailed application to this firm we were turned

down due to "poor financials." After many long and frustrating calls to this firm it was resolved that they simply would not write this policy. In early August we began pressuring our previous carrier to rewrite this policy although the renewal was actually four months late. In late September they agreed to renew the policy at an increased premium of 1,091%! Needless to say, we accepted in order to have the coverage in place.

I found both of these projects to be quite frustrating at times. However, the end result was, ultimately, satisfactory.

Another project which is not completely resolved but, I feel, has already exhibited a marked improvement in service to local residents and taxpayers, is the upgrade of the so-called Incinerator Road. Several weeks were spent in negotiating a right-of-way from McDonald's Corporation that would benefit our facility and not impinge on their operations. In addition, the Railroad Division required additional signage, drainage and supervision of the crossing. To accomplish these things signs were purchased, culvert and drainage ditches installed and a gate put in place. (This last was not a cost borne by taxpayers as Isaacson Steel generously donated the material and Roger Harrington donated his time and expertise in fabricating the gate and supports. A job well done - thanks, gentlemen!). As foul weather approached we sought and received permission from the Railroad Division to pave the road prior to the easement being granted. Presently the easement is being drafted by our counsel and securing it is the last step in obtaining a legal, well paved access to our Solid Waste Facility.

Construction began again in earnest in late May on the Route #3 water project voted at a Special Meeting in July of 1984. This construction involved laying water main from the pump house to Route #3, the installation of the wells, and the construction of the pump house itself. During the summer and into early fall I acted as a liason between the owners of the property through which the water line was being laid and the Town's resident engineer on the project. He in turn would contact the contractors of the project to rectify problems as soon as possible. I spent several hours each week attempting to gather information on this project to keep the Board of Selectmen informed on our progress as well as trying to maintain a good rapport between the property owners contractors and Board.

It is expected that this project will be substantially complete prior to Town Meeting. Once our system is charged with water from these wells we anticipate that water pressure will increase along Route #3

and our available supply will also increase by 432,000 gallons per day.

In the late spring of 1985 we were informed of a court decision known as **Garcia vs. San Antonio** which indicated that local governments, schools and states would, for the first time, be required to comply with the Fair Labor Standards Act. Essentially this act dictates that certain recordkeeping requirements be met, that minimum wage is paid to all employees and that wages are paid at the rate of time and one-half for all hours worked over 40. Previously we were not required to pay time and one-half for public safety workers, specifically; the Police Department and Communications Center. Therefore, after this decision was handed down we found that we had not budgeted enough for wages in these departments. A meeting was held with the Budget Committee to discuss this matter and a request was made to the Department of Revenue Administration to overspend the Communications Center budget. (This request was approved as you will note in the listing of Actual Expenditures.) Subsequently adjustments were made within the Police Department to avoid excessive costs in complying with the Fair Labor Standards Act. However, we have found that the issue is not yet resolved as President Reagan has suggested that changes be made in the Act to help alleviate problems and costs associated with compliance for governments. In an attempt to stay abreast of this situation I have attended three meetings and subscribed to a journal dealing with this subject that provides regular updates, However, you will note the additional costs in the budget associated with overtime in the Police Department and Communications Center that relate to complying with the Fair Labor Standards Act. It is my opinion that these costs will continue to be reflected in these budgets.

In an effort to standardize operations, personnel policies and job descriptions have been adopted by the Board. Although not all job descriptions are in place, this is an ongoing project. However, be assured that all new employees are given a detailed, written job description so they may better understand what is expected of them.

In addition to the problem of legally removing the chemical barrels, we experienced several other problems related to the Solid Waste Facility. Some highlights are as follows: In regard to recycling we found that there is virtually no market for glass, cardboard or metal in the North Country. Consequently, we were forced to pay for the removal of these items from our Facility. This problem is not one

that will be easily resolved. However we are constantly on the lookout for ways to dispose of these materials at no cost to our taxpayers. In addition, due to the enormous amount of unburnable materials received from local contractors we found that we had to alter our outside operations to comply with State requirements. To this end, we created a burn and non-burn pile that is alternated daily. Also, we hired a third man to oversee dumping in these outside areas to avoid future problems arising out of the mixture of non-compatible wastes. We also began investigating possible areas on the site for the construction of an approved ash disposal site. This investigation will continue next year with construction to follow at a later date. All in all, this Facility has become extremely expensive to operate. It is my understanding that a study committee will be appointed next year to examine all aspects of this operation and make recommendations for the future accordingly.

In late spring the Board asked me to contact the New Hampshire Department of Public Works and Highways in regard to the possible placement of traffic signals on Main Street to alleviate congestion caused at peak times. The State's first response was that the amount of traffic did not warrant the installation of signals. We then requested that a study be performed at major intersections to determine the actual amount of traffic entering Main Street. This study was performed during the month of August at the intersections of Route #112 (Main Street) and Route #3A (Connector Road), Route #112 and Loon Mountain, Church Street and Route #112, and Pollard Road and Route #112. (Note: Routes #3, 3A and 112 are all State owned roads and therefore under the direct control of the State). We have since been informed that the only intersection with sufficient volume to meet the State's warrant for a signal is Route #112 and 3A. However, since the State is committed to developing a ten year plan for submission to the Governor's Advisory Commission on Highways, it is unknown at this time which projects will be considered priorities. Please be assured that we will continue to monitor this situation closely.

It would seem that I would be glossing over an important and expensive topic if I did not make a few comments about insurance coverage. To begin with, you will note that the requested budget for 1986 has doubled over the 1985 amount. This, of course, reflects the change in Public Official's Liability coverage which I mentioned earlier, in addition to a 218% increase in our property owner's insurance (which, for the first time, excludes coverage arising out of a lawsuit

regarding pollution caused by Town operations), a 20% increase in the cost of the Ski Tow policy and a 150% increase in the Police Professional Liability policy. In an attempt to lessen the blow of these additional costs we have opted to join the New Hampshire Municipal Workers' Compensation Trust Fund. (The actual expenditures for 1985 insurance costs are misleading as the \$13,406 estimated premium due in December was not paid because of this change in policy holder). In addition, I have recommended that the Board engage the services of a professional insurance consultant to keep us apprised of changes in the market and to assess our present policies. Obviously, due to high costs and decreased coverages, insurance is a high priority subject which demands our constant attention. We will continue to monitor this carefully in an attempt to secure coverage at the best cost.

Other highlights of 1985 include changes made within our Departments in an effort to upgrade or define services provided by the town. Some of these changes include (by department):

Front Office: Reorganization of office space to accommodate new personnel and serve the public more efficiently, segregation of telephone lines, upgrading bookkeeping procedures to provide a more accurate monthly report to the Selectmen, and simplifying year end accounting.

Maintenance Department: Complete restructuring of department into the Public Works Department and subsequent hiring of Superintendent, adoption of job descriptions and policies regarding water thawing, connections to the water and sewer mains and maintenance of equipment and vehicles.

Communications Center: Adopted permit system for all alarms sounding at our facility (fee schedule to be implemented this spring including charges for false alarms), limited number of hours to be worked during normal work week to improve efficiency and decrease premium pay, adopted job descriptions for all employees.

Police Department: Adjusted scheduling to comply with Fair Labor Standards Act (at least three times), instituted traffic details as required including assisting pedestrians across the street to the Post Office during peak morning hours, upgraded policy regarding OHRVs and mandated policy requiring documentation of repairs to vehicles and equipment.

Solid Waste: Revised Rules & Regulations of Lincoln-Woodstock Solid Waste Facility for adoption by Incinerator Board, modified op-

erations as necessary to attempt to comply with State and Federal regulations, upgraded access road and gate, proceeded with ash site study, conducted limited soils and ground water sampling, mandated minor safety policies, mandated policy requiring documentation of repairs to vehicles and equipment.

These few short paragraphs are meant to provide a sampling of problems encountered, projects begun or completed and routine business matters that required constant involvement, additional costs or mandated changes in conducting our business since my position evolved into a full-time one in April of 1985. On the whole, a very challenging and hectic nine months!

I am looking forward to participating in several progressive projects throughout 1986 including: the construction of the Mansion Hill Water Tank, Sewer Lift Station Upgrade, Design of the Treatment Plant Upgrade, employee evaluations, wage and benefit survey, applications for Federally funded loans, and others too numerous to mention.

In closing I would like to take this opportunity to thank all Town Officials, supervisors, employees and citizens of Lincoln for their cooperation and understanding during this transitional year. I eagerly look forward to serving all of you throughout 1986.

Respectfully submitted,
KALENE H. ROBERTS
Administrative Assistant

1985 LIBRARY REPORT

1985 began with an emphasis on programs at the Lincoln Public Library. The towns of Lincoln and Woodstock presented three fantastically popular programs sponsored by the NH Council for the Humanities. These well-attended programs were presented by Brad Smith, historian-in-residence. Lost Places; Abandoned Sites, Summer Resorts; The Guilded Age, and Georgian to Gingerbreads had a total of 250 people attend. Our nostalgic tour with Brad left a lasting impression on everyone.

Other adult programs included the IRS Outreach program and a Coin Collecting program expertly done by Gordon Carkin.

The librarian attended three library meetings in Twin Mt., as well as the Spring Conference at Bretton Woods along with trustee, Maddy Miller to share ideas and activities with other librarians in the North Country.

Two of the children's programs were extremely successful. Storytime for 3-5 year olds was held on Mondays at either the Lincoln or Moosilauke Library. A total of 151 children attended storytime at the Lincoln Library. The second program for children in grades 1-6 was the Reptile Readers summer reading program. 30 children participated and read almost 300 books. Many awards and prizes were given to culminate the end of the program, including free videos donated by the Lincoln Home Video.

Other children's programs included two puppet shows (Ha Penny and Dream Days) in which over 130 children and 65 adults participated.

The library purchased many new books for adults as well as children. A new magazine rack and two paperback racks have helped to increase circulation over the last year. A book sale was held in July. A special thanks to all who donated books.

In August, a display case was donated to the library. Many beautiful displays have attracted people to books on hobbies and collections.

The trustees faithfully met the first Wednesday of each month. A special note of appreciation to the trustees, Maddy Miller, Donna Thompson and Barbara Hooker for volunteering their time and effort so that we may all have a better library. Bravo, trustees!

1985 also saw the resignation of Nancy Cristiano as librarian of the Lincoln Public Library to assume the position of school librarian at the Lin-Wood School. Carol Govoni was hired as new librarian and a tea was held in their honor on Dec. 7. The new librarian took a trip to Twin Mt. to exchange books at the Regional Office. Mrs. Govoni is planning on taking library courses through the State Library.

Many thanks to all who have beared with the trustees and librarians through the transition. A very special thanks to Avalve Avery who is always there to help. Thanks to Fred Branscombe for providing "behind the scenes" work. Finally, thanks to all who volunteered and/or donated time or books to the library.

Respectfully submitted,
NANCY CRISTIANO
CAROL GOVONI
Librarians

RECREATION DEPARTMENT 1985 REPORT

The Lincoln-Woodstock Recreation Dept. was created in 1985, due to the efforts and sacrifices of many local volunteers from both Woodstock and Lincoln. A dream which began in 1979 became a reality in 1985. Many thanks and congratulations should be given to those people. Through the efforts of the Recreation Committee a director was hired and the Department was born. The actual start date was June 17, 1985.

It would be easy to say that the rest is history, but we've only just begun. Since that start in June many things have happened. Programs have come and gone, mistakes have been made, problems have been corrected, and many projects have been undertaken. Positives for the year have been the Summer playground program, the ongoing completion and renovation of the recreation building, the Casino Night, and the early snow which has given us some of the best skiing at the Kanc in years. Negatives for the year would have to be the lack of a skating area, not enough snow for even better skiing, and a slow start in June. Some of the projects which have been chosen for the upcoming year are: providing a playground area at the Kanc. which will include swings, climbing objects and slides, a possibility of two more basketball courts at the Kanc. and the renovation of the baseball diamond.

The progress has been steady since the beginning. It hasn't been smooth but it has gone nicely. Better yet, the future of the Recreation Department appears to be very prosperous. Much has been done, but much more is still to come.

Respectfully submitted,
ROBERT A. DOTY
Recreation Director

1985 POLICE DEPARTMENT REPORT

The year of 1985 was a very busy year for the Lincoln Police Department. Substantial increases were experienced in all statistical categories, as illustrated below.

	1984	1985
Motor Vehicle Accidents	112	150
Motor Vehicle Cases	564	700
Criminal Cases	375	484
Criminal Arrests	174	202
Incident Reports	2,405	2,624
Value/Stolen Property	\$63,440.00	\$142,997.00
Value/Property Recovered	\$21,260.00	\$87,624.00

We have experienced a dramatic increase in problems involving pedestrian traffic and parking problems on Main St. and the streets intersecting Main St. Because of the continuing growth, we expect this problem to continue. We are doing as much as we can in an attempt to alleviate the problem. Radar is operated very frequently on Main St., pedestrian patrols are operated whenever possible, not as often as we would like because we are usually involved with other problems which take us away from the patrol. Traffic direction and control are operated (on busy days) at the intersection of Rte. 112 and the entrance to Loon Mountain, between the hours of 4:00 p.m. and 5:00 p.m. in an effort to decrease the amount of time that traffic is tied up within the Loon Mountain complex so that the ingress and egress of emergency vehicles will be facilitated, if it is necessary for an emergency vehicle to respond to that area.

We feel that the Town of Lincoln has a fine police department and further steps have been taken to assure you, the public, that you have the best department possible. In October of 1985, Officer David Moser successfully completed the Firearms Instructor training course at the New Hampshire Police Academy and is now a certified police firearms instructor for the State of New Hampshire as well as the NRA. In December of 1985, Officer Moser attended the Defensive Tactics Institute Inc. in Maine and successfully completed extensive courses in defensive tactics involving the kubotan and the flashlight and is a certified instructor with each. Officer Moser has earned the title of training officer for the Lincoln Police Department and has

been appointed to that position by Chief Peltier. It is now required by the State of New Hampshire Standards and Training Council, that all police officers in the State of New Hampshire, successfully complete a firearms training session and qualify with his or her weapon at least once a year. It was decided that it would be to our advantage if we had our own instructor and we do in Officer Moser. Officers are frequently undertaking inservice training sessions to assure you, the public, of a very professional and efficient police department and we will continue to do so.

Thank you very much for your continuing support.

Respectfully submitted,
WALLACE J. PELTIER
Chief of Police

ANIMAL CONTROL OFFICER'S REPORT 1985

— — — — —

	Complaints	Mileage	Time	Summons	Humane Society	Warnings
January	28	101	20	1	0	4
February	35	98	36	0	0	5
March	51	205	49	4	1	2
April	74	272	50½	0	0	6
May	83	349	61	1	2	8
June	68	320	58	0	4	4
July	81	409	63½	0	2	6
August	69	278	56½	1	0	2
September	47	297	45	2	0	4
October	65	415	51	1	2	3
November	41	372	49½	0	0	3
December	28	106	31	2	0	2
	679	3,222	570	12	11	49

COMMUNICATION CENTER
Report for Woodstock
1985

	Radio Calls	Phone Calls	Fire Calls
January	432	172	4
February	399	167	2
March	288	173	1
April	352	152	2
May	399	177	2
June	490	164	0
July	696	222	2
August	708	240	3
September	568	223	1
October	571	188	3
November	508	174	2
December	541	167	5
	5,952	2,219	27

COMMUNICATION CENTER
Report for 1985

	Radio Calls	Phone Calls	Amb. Calls	CB	Fire	For. Phone Calls	Alarms	
January	3,814	2,353	16	1	7	0	0	12
February	3,622	2,285	15	2	5	0	0	10
March	3,708	1,964	13	1	7	0	0	12
April	3,902	1,656	11	0	1	0	0	14
May	3,787	2,313	9	0	3	47	2	10
June	3,724	2,001	7	2	3	42	3	8
July	4,540	2,545	16	3	2	195	3	6
August	4,592	2,652	15	2	4	275	4	13
September	5,663	2,241	26	1	2	180	5	6
October	4,304	2,835	14	0	5	55	2	10
November	3,923	1,863	11	1	3	0	0	8
December	3,306	3,096	15	0	6	0	1	9
	48,885	27,804	168	13	48	794	20	118

COMMUNICATION CENTER
Report for Forestry
1985

	Radio Calls	Phone Calls
January	0	0
February	0	0
March	0	0
April	0	0
May	47	2
June	42	3
July	195	3
August	275	4
September	180	5
October	55	2
November	0	0
December	0	2
	<hr/> 794	<hr/> 21

TOWN TELEPHONE NUMBERS

Selectmens Office	745-2757
Town Clerk/Tax Collector	745-8971
Maintenance Supervisor	745-6250
Lincoln Public Library	745-8159
Incinerator	745-6626
Communication Center (emergencies)	745-2222
Police Department (business)	745-2238
Kanc Recreation Area	745-8673

AUDITOR'S OPINION
CAREY, VACHON & CLUKAY

Board of Selectmen
Lincoln, New Hampshire 03251

We have examined the general purpose financial statements of the Town of Lincoln, New Hampshire for the year ended December 31, 1984, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

As described in Note 1, the Town has recognized tax revenues of \$101,077 in its General Fund and \$159,776 in its Property Tax Fund which do not meet the revenue recognition requirements of generally accepted accounting principles (NOGA Interpretation 3). Town officials believe, and we concur, that the application of this accounting principle, which would result in a reduction in undesignated General Fund balance from \$191,672 to (\$69,181), might mislead the user about the Town's ability to meet its current and future obligations at December 31, 1984.

In our opinion, except that the omission of the financial statements described above in the second paragraph results in an incomplete presentation, the general purpose financial statements referred to above present fairly the financial position of each of the fund types and account groups of the Town of Lincoln, New Hampshire at December 31, 1984 and the results of operations changes in financial position of its proprietary fund types for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with the preceding period.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental schedule is presented for additional analysis and is not a

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

CAREY, VACHON & CLUKAY

April 8, 1985

EXHIBIT A
TOWN OF LINCOLN
Combined Balance Sheet
All Fund Types and Account Groups
December 31, 1984

	Governmental Fund Types		
	General	Spec. Revenue	Debt Service
Assets			
Cash & Equivalents	\$191,870	\$ 30,473	\$117,507
Receivables:			
Taxes-Net (Note 1)	160,953		
Accounts	1,251	6,171	841
Due From Other Funds	60,445	9,172	
Amount Avail. in Debt Service Fund			
Amt. to be Provided for Retirement of General Obligation Debt			
	<hr/>	<hr/>	<hr/>
Total Assets	414,519	45,816	118,348
Liabilities and Fund Balance			
Liabilities:			
Accounts Payable	19,110		
Deposits	1,647		
School Taxes Payable			
Due to Other Funds (Note 4)	148,358		
Tax Anticipation Note Payable			
Gen. Obl. Debt Payable (Note 4)			
	<hr/>	<hr/>	<hr/>
Total Liabilities	169,115		
Fund Balances:			
Reserved for Endowments			
Unreserved:			
Designated	58,732		118,348
Undesignated	186,672	45,816	
	<hr/>	<hr/>	<hr/>
Total Fund Balances	245,404	45,816	118,348
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$414,519	\$ 45,816	\$118,348

Fiduciary Fund Types			Totals (Memorandum Only)	
Capital Projects	Trust & Agency	Account Group General Long- Term Debt	December 31, 1984	December 31 1983
\$ 91,503	\$ 43,562	\$	\$474,915	\$347,687
	320,540		481,493	467,222
	139,186		8,263	10,894
		118,348	208,803	202,183
			118,348	56,270
		246,652	246,652	328,730
<hr/> 91,503	<hr/> 503,288	<hr/> 365,000	<hr/> 1,538,474	<hr/> 1,412,986
36,904			56,014	37,499
7,164			8,811	17,327
	378,761		378,761	353,121
	60,445		208,803	202,183
		365,000	365,000	75,000
<hr/> 44,068	<hr/> 439,206	<hr/> 365,000	<hr/> 1,017,389	<hr/> 1,070,130
	2,275		2,275	2,275
	61,658		238,738	130,595
47,435	149		280,072	209,986
<hr/> 47,435	<hr/> 64,082	<hr/>	<hr/> 521,085	<hr/> 342,856
\$ 91,503	\$503,288	\$365,000	\$1,538,474	\$1,412,986

EXHIBIT B
TOWN OF LINCOLN
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
All Governmental and Fiduciary Fund Types
For the Year Ended December 31, 1984

	Governmental Fund Types				Fiduciary Fund Type		Totals (Memorandum Only) For The Yrs. Ended December 31, 1984
	General	Special Revenue	Debt Service	Capital Projects	Capital Reserve Funds		
Revenues:							
Taxes	\$ 405,874	\$	\$	\$	\$	\$ 405,874	\$ 338,233
License & Permits	74,445		69,400			143,845	52,358
Int'gov't. Revenues	273,143	23,700		3,000		299,843	257,798
Chgs. for Services	49,542					49,542	72,730
Fines & Forfeits	18,512	2,408	7,678	12,735	3,023	44,356	18,988
Misc. Revenues							34,968
Total Revenues	\$ 821,516	\$ 26,108	\$ 77,078	\$ 15,735	\$ 3,023	\$ 943,460	\$ 775,075
Expenditures:							
Current:							
General Gov't.	155,398					155,398	151,536
Public Safety	169,849					169,849	148,493
Highways & Sts.	84,778					84,778	71,835
Health & Welfare	30,215					30,215	22,732
Sanitation	160,457					160,457	120,869
Culture & Recreation	25,931	3,140				29,071	13,976
Capital Outlay	20,195			65,405		85,600	430,000
Debt Service:							
Principal of Debt	70,000					70,000	60,000
Interest on Debt	29,406				462	29,868	37,640
Total Expenditures	\$ 746,229	\$ 3,140	\$	\$ 65,867	\$	\$ 815,236	\$ 1,057,081
Excess of Rev. Over (Under) Expend.	75,287	22,968	77,078	(50,132)	3,023	128,224	(282,006)

Other Financing Sources (Uses):

Proceeds of Debt Oper. Trans. In	30,000	3,130	50,000	20,520	50,000	200,000
Oper. Trans. Out	(23,650)	(15,000)	(15,000)			317,738
						(317,738)
Total Other Fin. Sources (Uses) Nt	6,350	(11,870)	50,000	20,520	50,000	200,000
Excess of Rev. & Other Sources Over (Under) Expend. & Other Uses	81,637	11,098	(132)	23,543	178,224	(82,006)
Fund Balances 1/1/84	163,767	34,718	47,567	38,115	340,437	422,443
Fund Bal., 12/31/84	\$ 245,404	\$ 45,816	\$ 118,348	\$ 61,658	\$ 518,661	\$ 340,437

EXHIBIT C
TOWN OF LINCOLN
Combined Statement of Revenues, Expenditures
and Changes in Fund Balance — Budget and Actual
General and Special Revenue Funds
For The Year Ended December 31, 1984

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Taxes	\$ 399,851	\$ 405,874	\$ 6,023
Licenses & Permits	42,760	74,445	31,685
Intergovernmental Revenues	246,258	273,143	26,885
Charges for Service	39,150	49,542	10,392
Miscellaneous Revenues	10,328	18,512	8,184
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 738,347	\$ 821,516	\$ 83,169
Expenditures:			
Current:			
General Government	171,060	155,398	15,662
Public Safety	166,343	169,849	(3,506)
Highways & Streets	98,343	84,778	13,565
Health and Welfare	30,846	30,215	631
Sanitation	186,386	160,457	25,929
Culture & Recreation	30,525	25,931	4,594
Capital Outlay	38,225	20,195	18,030
Debt Service:			
Principal of Debt	70,000	70,000	
Interest on Debt	32,308	29,406	2,902
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 824,036	\$ 746,229	\$ 77,807
Excess of Revenues Over (Under)			
Expenditures	(85,689)	75,287	160,976
Other Financing Sources (Uses):			
Proceeds of Debt			
Operating Transfers In	39,000	30,000	(9,000.00)
Operating Transfers Out	(23,650)	(23,650)	
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)- Net	15,350	6,350	(9,000.00)
Excess of Revenues and Other Sources Over (Under) Expenditures & Other Uses	(70,339)	81,637	151,976
Fund Balances - January 1, 1984	163,767	163,767	
	<hr/>	<hr/>	<hr/>
Fund Balances - December 31, 1984	\$ 93,428	\$ 245,404	\$ 151,976

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 399,851	\$ 405,874	\$ 6,023
			42,760	74,445	31,685
15,000	23,700	8,700	261,258	296,843	35,585
	2,408	2,408	10,328	20,920	10,592
<u>15,000</u>	<u>26,108</u>	<u>11,108</u>	<u>714,197</u>	<u>798,082</u>	<u>83,885</u>
			171,060	155,398	15,662
			166,343	169,849	(3,506)
			98,343	84,778	13,565
			30,846	30,215	631
3,130	3,140		186,386	160,457	25,929
			33,655	29,071	4,584
			38,225	20,195	18,030
			70,000	70,000	
			32,308	29,406	2,902
<u>3,130</u>	<u>3,140</u>		<u>827,166</u>	<u>749,369</u>	<u>77,797</u>
11,870	22,968	11,108	(112,969)	48,713	161,682
3,130	3,130		42,130	33,130	(9,000.00)
(15,000)	(15,000)		(38,650)		(38,650)
<u>(11,870)</u>	<u>(11,870)</u>		<u>3,480</u>	<u>33,130</u>	<u>(47,650)</u>
	11,098	11,108	(109,489)	81,843	114,032
34,718	34,718		198,485	198,485	
<u>\$ 34,718</u>	<u>\$ 45,816</u>	<u>\$ 11,108</u>	<u>\$ 88,996</u>	<u>\$ 290,328</u>	<u>\$ 114,032</u>

EXHIBIT D
TOWN OF LINCOLN
Combined Statement of Revenues, Expenses and
Changes in Fund Balances
Non-Expendable Trust Funds
For The Year Ended December 31, 1984 and 1983

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	1984	1983
Operating Revenues:		
Investment Income	\$ 135	\$ 130
	<hr/>	<hr/>
Operating Expenses	130	128
	<hr/>	<hr/>
Net Operating Income (Loss)	5	2
Fund Balance, January 1	2,419	2,417
	<hr/>	<hr/>
Fund Balance, December 31	\$ 2,424	\$ 2,419

EXHIBIT E
TOWN OF LINCOLN
Combined Statement of Changes in Financial Position
Non-Expendable Trust Funds
For the Year Ended December 31, 1984 and 1983

	1984	1983
Sources of Working Capital:		
Net Income	5	2
	<hr/>	<hr/>
Elements of Net Increase (Decrease) in Working Capital:		
Cash	\$ 5	\$ 2

NOTES TO FINANCIAL STATEMENTS For The Year Ended December 31, 1984

1. Summary of Significant Accounting Policies:

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

Basis of Accounting

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

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

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

General Fixed Assets

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. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed asset group of accounts.

Taxes Collected for Others

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

Interfund Transactions

During the course of normal operations, the Town has numerous 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.

Total Columns on Combined Financial Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles.

Other General Accounting Policies

Property Taxes

The Town's property tax was levied November 1st on the assessed value listed as of the prior April 1st for all real property located within the Town.

Taxes due after December 1st accrue interest at 12% per annum. Current collections for the period ended December 31, 1984 were 63.7% of the tax levy.

As prescribed by state law, the tax collector shall offer properties which are unpaid in the following year after taxes are due for the amount of unpaid taxes, interest and costs. The purchaser receives a

priority tax lien on these properties and accrues interest at 18% per annum. If property is not redeemed within the two year redemption period, the property is deeded to the lien holder.

Property taxes levied for 1984 and prior are recorded as receivables, net of estimated uncollectibles. The net 1984 receivables collected prior to March 1, 1985 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 (NCGA Interpretation 3) would make these financial statements misleading by creating an understatement of undesignated fund balance at December 31, 1984, 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 1986. Prior history indicates that a substantial portion of overdue taxes are paid before this date.

2. Purpose of Funds and Account Groups:

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

A. Governmental Funds

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

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

Special Revenue Funds - used to account for specific restricted revenues and expenditures for various purposes. The Lincoln Public Library and the Federal Revenue Sharing Fund are accounted for as Special Revenue Funds.

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

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

B. Fiduciary Funds

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

Non-expendable funds are accounted for and reported as proprietary funds since capital maintenance is critical. Expendable trust funds (Capital Reserve Funds) are recorded as governmental fund types.

3. Budget:

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

4. Changes in Long-Term Debt:

The following is a summary of debt transactions of the Town for the year ended December 31, 1984.

Debt Payable-January 1, 1984	\$385,000
Debt Issued	50,000
Debt Retired	70,000
	<hr/>
Debt Payable-December 31, 1984	\$365,000

Debt Payable at December 31, 1984 consists of the following issues:

General Obligation Notes:

\$200,000 - 1883 Water Serial Notes due in annual installments of \$15,000 through July 15, 1993 and \$10,000 through July 15, 1998; interest at 5.7% to 9.7%	\$185,000
---------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------

\$50,000 - 1984 Water Construction Bond
Anticipation Note due February 15, 1985;
interest at 6.4% (see subsequent events). 50,000

General Obligation Bonds:

\$600,000 - 1967 Sewer Serial Bonds due in annual installments
of \$30,000 through April 1, 1987;
interest at 3.9% 90,000

\$200,000 - 1968 Sewer Serial Bonds due in annual installments
of \$10,000 through April 1, 1988;
interest at 4.4% 40,000

\$365,000

The annual requirements to amortize all debt outstanding as of December 31, 1984, including interest of \$122,479, are as follows:

Year Ended December 31,	General Obligation Debt Payable
1985	\$124,627
1986	72,208
1987	69,713
1988	37,667
1989	26,292
1990-1994	107,292
1995-1998	49,680
	<hr/> \$487,479

General Obligation Bonds are direct obligations of the Town, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within the Town.

Long-term debt authorized and unissued at December 31, 1984 is detailed as follows:

Purpose	Amount
Sewer	\$ 70,000
Water	200,000
	<hr/> \$270,000

The State of New Hampshire annually reimburses the Town for a portion of its Sewer related debt service. During 1984 these contributions by the State totalled \$35,374.

5. Interfund Receivables/Payables:

Interfund receivables/payables at December 31, 1984 were:

Fund	Interfund Receivables	Interfund Payables
General	\$ 60,445	\$148,358
Special Revenue	9,172	
Trust-Capital Reserve	20,520	
Agency-Property Tax	118,666	60,445
	\$208,803	\$208,803

6. Non-Expendable Trust Funds:

The principal of all non-expendable trust funds is restricted by law or specific terms of individual bequests, in that only income earned may be expended. Principal and income balances at December 31, 1984 are:

	Principal	Income	Total
Cemetery Funds	\$ 2,275	\$ 149	\$ 2,424

7. Designated For Future Years' Expenditures:

General Fund:

Following are continuing appropriations from current and prior years at December 31, 1984:

Municipal Water System:		
Articles 35-1977 & 40-1976		\$ 22,458
Restoration of Town Dump:		
Article 48-1978		9,413
Sewer Treatment Plant Improvements:		
Article 38-1984		12,000
Loon Mountain Bridge Repair:		
Article 39-1984		2,800
Office Equipment:		
Article 34-1984		830
Highway Block Grant:		
Article 21-1984		6,231
Welfare Donation (RSA 31:95-b)		5,000
		\$ 58,732

Expendable Trust Funds:

Expendable Trust Funds balances designated for subsequent years' expenditures are Capital Reserve Funds of \$54,442 for Revaluation of Town property and \$7,216 for New Town Equipment.

8. Pension Plan:

The Town participates in the New Hampshire Retirement System, which is a multi-employer defined benefit pension plan. The system covers full-time permanent police officers and requires that both employees and the Town contribute to the plan and provides retirement, disability and death benefits. Employees are eligible for normal retirement after reaching age fifty-five, provided they have accumulated ten years of creditable service. The Town's contribution for the year ended December 31, 1984 was \$11,857.

As of December 31, 1984, the unfunded accrued liability is not material. Actuarially determined vested and non-vested benefits have not been calculated for the plan.

9. Subsequent Event:

On February 15, 1985 the Town issued \$250,000 in Water System Expansion Bonds at 8.9% to 9%. The outstanding Bond Anticipation Note was refunded with this issue.

SCHEDULE 1
TOWN OF LINCOLN
Schedule of Revenue and Other Financing Sources
Budget and Actual - General Fund
For The Year Ended December 31, 1984

	Budget	Actual (Unfavorable)	Variance Favorable
Taxes:			
Property Taxes	\$373,190	\$379,249	\$ 6,059
Resident Taxes	6,000	7,650	1,650
Yield Taxes	550		(550)
National Bank St. Tax	31	30	(1)
Interest & Penalties	20,080	18,945	(1,135)
	<hr/>	<hr/>	<hr/>
Total Taxes	399,851	405,874	6,023
Licenses & Permits:			
Mot. Veh. Per. Fees	42,500	74,304	31,804
Dog Licenses	250	134	(116)
Business Licenses	10	7	(3)
	<hr/>	<hr/>	<hr/>
Total Lic. & Pemitis	42,760	74,445	31,685
Intergovernmental Revenues:			
State Shared Rev.	135,486	136,786	1,300
Highway Block Grant	20,361	20,661	300
Railroad Tax	8	8	
St. & Fed. For. Ld.	54,029	79,545	25,516
State Water Poll.	35,374	35,374	
Road Toll Refund	1,000	769	(231)
	<hr/>	<hr/>	<hr/>
Tot. Intergov't. Rev.	246,258	273,143	26,885

Charges For Service:

National Forest Patrol	6,000	7,663	1,663
Income from Depts.	32,000	40,816	8,816
Cemetery Lots	150	450	300
Police Department	1,000	613	(387)
	<hr/>	<hr/>	<hr/>
Tot. Chgs. for Serv.	39,150	49,542	10,392

Miscellaneous Revenues:

Solid Waste Pit-Burn.	200	200	
Interest on Deposits	10,000	6,415	(3,585)
Lincoln District Court		650	650
Trust Fund Income	128	130	2
Sale of Cruiser		350	350
Police Ins. Recovery		4,327	4,327
Miscellaneous		335	335
Welfare Donation		5,000	5,000
TOX Refund		1,105	1,105
	<hr/>	<hr/>	<hr/>
Total Misc. Revs.	10,328	18,512	8,184
	<hr/>	<hr/>	<hr/>
Total Revenues	738,347	821,516	83,169

Other Financing Sources:

Operating Trans. In:			
Revenue Sharing	15,000	15,000	
Debt Service	24,000	15,000	(9,000)
	<hr/>	<hr/>	<hr/>
Total Other Fin. Scs.	39,000	30,000	(9,000)
	<hr/>	<hr/>	<hr/>
Total Revenues & Other Fin. Sources	\$777,347	\$851,516	\$ 74,169

SCHEDULE 2
TOWN OF LINCOLN
Schedule of Expenditures and Other Financing Uses
Budget and Actual - General Fund
For The Year Ended December 31, 1984

	Budget	Actual (Unfavorable)	Variances Favorable
Expenditures:			
Current:			
General Government:			
Town Officers' Sal.	\$ 7,600	\$ 8,750	\$ (1,150)
Town Officers' Exp.	32,073	36,623	(4,550)
Election. & Regist.	1,305	1,365	(60)
Cemeteries	4,478	3,647	831
Gen. Gov't. Bldgs.	12,607	14,389	(1,782)
Planning & Zoning	1,900	1,514	386
Legal Expenses	5,000	2,039	2,961
Adv. & Reg. Assoc.	1,890	1,890	
Fica, Ret. & Pens.	21,000	22,792	(1,792)
Insurance	50,595	51,677	(1,082)
Unemp. Comp.	2,300	2,139	161
Overlay	27,312	8,573	18,739
Contingency	3,000		3,000
	<hr/>	<hr/>	<hr/>
Total Gen. Gov't.	171,060	155,398	15,662
 Public Safety:			
Police Department	105,994	109,916	(3,922)
Fire Department	10,045	11,970	(1,925)
Civil Defense	100		100
Forest Service Patrol	5,800	636	5,164
Communications Ctr.	44,404	47,327	(2,923)
	<hr/>	<hr/>	<hr/>
Total Public Safety	166,343	169,849	(3,506)

Highways and Streets:

Town Maintenance	46,982	42,007	4,975
Street Lights	31,000	28,641	2,359
Highway Block Grant	20,361	14,130	6,231
	<hr/>	<hr/>	<hr/>
Total High. & Sts.	98,343	84,778	13,565

Sanitation:

Incinerator	102,626	77,248	25,378
Water Department	27,851	27,289	562
Sewer Department	55,909	55,920	(11)
	<hr/>	<hr/>	<hr/>
Total Sanitation	186,386	160,457	25,929

Health and Welfare:

Health Department	15,156	15,156	
Animal Control	1,190	1,233	(43)
General Assistance	6,500	2,235	4,265
Old Age Assistance	8,000	11,591	(3,591)
	<hr/>	<hr/>	<hr/>
Total Health & Wel.	30,846	30,215	631

Culture and Recreation:

Library	6,573	6,661	(88)
Parks & Recreation	21,402	16,770	4,632
Patriotic Purposes	1,050	1,000	50
Mustard Seed	1,500	1,500	
	<hr/>	<hr/>	<hr/>
Tot. Cult. & Rec.	30,525	25,931	4,594

Debt Service:

Principal of Debt	70,000	70,000	
Interest on Debt	22,308	22,308	
Int. on Tax Ant. Notes	10,000	7,098	2,902
	<hr/>	<hr/>	<hr/>
Total Debt Service	102,308	99,406	2,902

Capital Outlay:

Spreader Body			
Int'l. Dump Truck	10,000	8,650	1,350
Copy Machine	2,425	1,595	830
Police Cruiser	11,000	9,950	1,050
Sewer Treatment			
Plant Improvements	12,000		12,000
Loon Mt. Brd. Reprs.	2,800		2,800
	<hr/>	<hr/>	<hr/>
Total Cap. Outlay	38,225	20,195	18,030
	<hr/>	<hr/>	<hr/>
Total Expenditures	824,036	746,229	77,807

Other Financing Uses:

Trans. to Capital Res.	20,520	20,520	
Trans. to Library Fd.	3,130	3,130	
	<hr/>	<hr/>	<hr/>
Tot. Other Fin. Uses	23,650	23,650	
	<hr/>	<hr/>	<hr/>
Total Expenditures & Other Fin. Sourcs.	\$847,686	\$769,879	\$ 77,807

Births Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1985

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
April 23	Concord N.H.	Hannah Jane	Thomas Weeden	Natalie Bartlett
May 08	Littleton, N.H.	Anne Elizabeth	Vincent Ciarleglio	Betty Tomes
May 30	Littleton, N.H.	Iain Shaw	Callum Grant	Nola Clark
July 03	Littleton, N.H.	Michael Edward	Thomas Clark	Diane Pitre
July 09	Littleton, N.H.	Nicholas David	David Harrington	Vicky Sellingham
July 11	Plymouth, N.H.	Brook Tyler	Scott Bartlett	Sharon Martin
August 03	Littleton, N.H.	Laurian Elizabeth	Gene Smith Jr.	Elisa Wood
August 19	Littleton, N.H.	Miranda Leigh	Joseph Conn	Donna Savoy
December 23	Laconia, N.H.	Tyson Joseph	Raymond Calistro Sr.	Deanna Huot
December 24	Littleton, N.H.	Danielle Margaret	Charles Desjardins	Heather Townshend

Marriages Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1985

Date of Marriage	Name and Surname of Groom and Bride	Res. of Each at Time of Marriage
January 5	Rodney A. Black Roseanne E. C. LaPointe	Lincoln, N.H. Lincoln, N.H.
January 12	Marc A. Lombardi Bridgette R. Peery	Glen Burnie, Maryland Glen Burnie, Maryland
January 19	Joseph F. Cusick Linda W. Daniel	Morehead, N.C. Morehead, N.C.
March 2	Gene A. Smith Jr. Elisa A. Wood	Lincoln, N.H. Lincoln, N.H.
March 14	William D. Conrad Mary M. Hollabaugh	Cortland, Ohio Cortland, Ohio
June 15	Brian J. Peltier Susan J. Cline	Lincoln, N.H. Lincoln, N.H.
June 22	David W. Tetley Lori S. Hartlen	Lincoln, N.H. Lincoln, N.H.
July 20	John J. Koechley Janet K. Miller	Toledo, Ohio Toledo, Ohio
July 27	Paul V. Dullea Candace K. McCormack	Lincoln, N.H. Lincoln, N.H.

Marriages Cont'd.

August 3	Milton R. Ouellette Patti Jo Papio	Sheridan, Maine Lincoln, N.H.
August 18	Ronald M. Horvath Robin L. Guinivan	Camden, Maine Camden, Maine
August 31	David L. Huntington Jr. Carissa I. Rennie	Groveton, N.H. Lincoln, N.H.
September 14	Robert A. Haase Mary E. Glynn	Lincoln, N.H. Lincoln, N.H.
September 19	Laurence E. Gilman Carol A. Rannacher	Lincoln, N.H. Lincoln, N.H.
September 19	Edwin J. Martell Constance A. Huot	Lincoln, N.H. Lincoln, N.H.
September 21	Kenneth L. Mayhew Lori J. Vaughn	Lincoln, N.H. Lincoln, N.H.
September 26	Gregory S. Gowen Karen A. Gallant	Littleton, N.H. Lincoln, N.H.
October 7	Krzysztof Z. Lipski Anneliese M. E. Hawes	Frammingham, Mass. Frammingham, Mass.
October 26	Kent L. Tower Maureen E. Pendoley	Lincoln, N.H. Lincoln, N.H.

Marriages Cont'd.

November 1	Terry L. Martin Kathy F. Young	Lincoln, N.H. Lincoln, N.H.
November 5	Brandon C. Gray Carol J. Matthews	Lincoln, N.H. Campton, N.H.
November 30	Kenneth J. Wallace Barbara A. Branscombe	Bloomfield, N.J. Bloomfield, N.J.
December 24	Peter W. Tetley Julie A. Lewis	Lincoln, N.H. Lincoln, N.H.

Deaths Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1985

Date of Death	Place of Death	Name and Surname of the Deceased	Name of Father	Maiden Name of Mother
Jan. 24	Franconia	Burt H. LaRue	William LaRue	Marriam Earyou
Feb. 28	Lincoln	Evelyn E. Towle	Wylie Borden	Theresa Burns
Mar. 07	Lincoln	Carl W. Gockley	Dabid Gockley	Elizabeth Dohner Whitwer Gockley
May 18	Lincoln	Emile W. LeBlanc	Dedus LeBlanc	Rose Ferland
May 21	Littleton	Simmonne Mary Jane Savoy	Oscar Landry	Angeline Daignault
July 17	Wolfeboro	Margaret M. Doran	Edward Strickland	Mary Pollard
July 17	Franconia	Dorothy Hanson	Isa Hanson	Alice Clark
August 28	Littleton	Allan D. Towers	Julius Towers	Mary Raine
Sept. 21	Littleton	Donald Ciarleglio	Nicholas Ciarleglio	Josephine Monthsando
Nov. 01	Littleton	Ralph L. Conn Sr.	Glen Conn	Arleta Moore
Dec. 04	Lincoln	Josephine Koscuikowicz	Michael Kozzerga	Anna Adamowizz
Dec. 14	Lincoln	Marie Jeanne Drouin	Ceprian Morissette	Georgiana Boulanger
Dec. 24	Lincoln	John W. Stack	Robert Stack	Alice Lindhal
Dec. 29	Littleton	Harry C. Foster	Harvy Foster	Mary Sapine

