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Town of

LINCOLN

NEW HAMPSHIRE

ANNUAL REPORT




Clark's Trading Post

This 1937 photo shows the Clark enterprise in the early years. At "The Stand" maple products, fox tails and scarves, postcards and NH souvenirs were among the offerings.

*For the Fiscal Year Ending
December 31, 1999*





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1999

Annual Report

of the
Officers
for the

TOWN OF LINCOLN, N.H.

Year Ending
December 31, 1999

CLARK'S TRADING POST

as written by Barbara & Maureen Clark

On a sunny day in 1928 the Clark's, looking to relocate their Eskimo sled dog exhibit to a well traveled tourist highway, spied a parcel of land in Lincoln, NH which was for sale. This was destined to become the home of Ed Clark's Eskimo Sled Dog Ranch. While working for his uncle establishing trading posts on the coast of Labrador, Ed had fallen in love with the proud rugged dogs of the north. He imported the pure bred Eskimo to exhibit, breed and race, and both Florence and Ed became well known in the sled dog racing community.

The couple built a roadside stand from which they sold maple products, souvenirs, furs, and tonic. For 10 cents visitors could have a guided tour of the Eskimo Dog Ranch, and see curios of the Arctic. The Clark's young sons, Edward and Murray, grew up with sled dogs. Exercising, training, feeding and cleaning upwards of 60 dogs each day kept the entire family busy.

In 1931 Ed purchased his first bear to help attract passing tourists. Soon bears became part of the family, and it was not uncommon for the Clark's to raise young cubs in their kitchen.

During World War II, as part of the war effort, some of the Clark's finest dogs were delivered overseas. Young Edward took 24 dogs to Iceland, and Murray delivered 40 to Scotland.

The brothers returned from the war—Edward from the Merchant Marines and Murray from the Navy. Interest in the sled dogs was waning, so in 1949 they started to teach and train bears for show work. The bear show still attracts thousands of visitors every summer.

In order to recognize the efforts of the entire family the business name was changed from Ed Clark's Sled Dog Ranch to Clark's Trading Post.

In the early 50s, fascinated by steam power, the brothers, Edward & Murray, began to rescue steam locomotives from the cutting torch. They created green pastures for iron horses at the Trading Post. These pastures became known as The White Mt. Central-R.R., home to the Climax, Heisler, Shay and Porter locomotives. In 1963–65 a railroad covered bridge located in East Montpelier, VT was dismantled, transported, and reassembled spanning the Pemigewasset River on the White Mt. Central by Edward M. Clark, his two teenage sons, and a dedicated crew. This scenic extension of The White Mt. Central R.R. was a monumental accomplishment.

As the business continued to expand, so also did the family. The Clark brothers had married the Avery sisters of No. Woodstock, and nine children were the result. On any summer day at the Trading Post, as many as 20 family members spanning four generations work together. The family's many and varied talents and strong involvement has helped the business flourish. Today, the Eskimo dogs, which were the beginning, are just a memory, but in their stead you will find museums of authentic Americana, a Victorian style Main Street, beautiful trained bears, Merlin's Mystical Mansion, Tuttle's Rustic House, an ice cream parlor, a photo parlor, water bumper boats, scenic train rides (Watch for Wolfman!), and the area's largest gift shop.

Florence and Ed would be proud of how their simple beginnings have evolved into the thriving family enterprise it is today.

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*L-R Florence Murray Clark, Edward Murray Clark and
"Sitty" circa 1926*

MINUTES OF TOWN MEETING

MARCH 09, 1999

LINCOLN, NEW HAMPSHIRE

The meeting was called to order at 10:00 am by Moderator, O.J. Robinson. Sandy Dovholuk made a motion to dispense with the reading of the entire warrant and to declare the polls open. Seconded by Carol Parent. Vote in the affirmative-unanimous.

A petition presented to the moderator read as follows:

The Town of Lincoln has received a "zoning protest petition" regarding the zoning amendment proposed by the Planning Board to be voted by official ballot under Article 2. This amendment proposes to rezone Lot 6 on Tax Map 4 (38.46 acres) from Rural Residential to General Use. If valid, this zoning protest petition would require that the amendment pass by a 2/3 majority. The Selectmen believe that the petition does not meet the requirement under RSA 675:5 that it be submitted by the owners of 20% of the area immediately adjacent to the land affected by the proposed zoning change. The final decision will be made by the moderator.

Lincoln Board of Selectmen

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

Selectman for Three Years: Vote for One	Votes Cast:
Joseph Chenard	61
Edmond Gionet	175
Francis McCarron	102
Stan Dovholuk	1
Leo Marion	2
Bill Conn	2
Steve Noseworthy	1
Paul Beaudin	1

Town Clerk for Three Years: Vote for One

Sandy Dovholuk	307
Jeanne Lavigne	7
Celeste Reardon	1
Cindy Rineer	1

Budget Committee for Three Years: Vote for Four

John Hilliard	232
E.Jon Labrecque	275
Pam Dyer	17
David Thompson	5
Mary Conn	3
Art Duguay	2
Wally Rennie	2
Joe Conn	2
Louise Willey	2
W.T. Bishop	2
Cindy Rineer	1
Janet Peltier	1
Mark Houde	1
Steve Noseworthy	1
Ralph Conn	1
Roland Bourassa	1
David O'Rourke	1

Budget Committee for Two Years: Vote for One

Pam Dyer	3
David Thompson	2
Carol Parent	2
Ivan Saitow	1
Charlie Robie	1
John Summers	1
O.J. Robinson	1
Steve Shamberger	1
Kristie Corbeil	1
Wally Rennie	1
Celeste Reardon	1
Louise Willey	1
Ronald Lavigne	1
Bill Conn	1
Tom Hughes	1
Channing Waldo	1
Judy Tetley	1
Jody Avery	1
Edmond Gionet	1

Cemetery Trustee for Three Years: Vote for One

Victor Aldridge	17
Roger Bilodeau	1
Helena O'Rourke	3
Carol Parent	2
Edmond Gionet	1
Rick Dyer	1

Library Trustee for Three Years: Vote for One

Peter Moore	16
Carol Parent	3
Barb Hooker	2
Nancy Perreault	1
Cindy Rineer	1
Ruth Bossie	1
Jason Robarge	1
Carol Govoni	1
Janet Peltier	1
Celeste Reardon	1

Trustee of Trust Funds for Three Years: Vote for One

K. Jeanne Lavigne	272
Cindy Rineer	2
Cheryl Bourassa	1

Trustee of Trust Funds for Two Years: Vote for One

Carol Parent	2
Willard Hickey	1
Lou Bossie	1
O.J. Robinson	1
Jeanne Lavigne	1
J. Bossie	1

Trustee of Trust Funds for One Year: Vote for One

Jeff McIver	1
Wilfred Bishop	1
Sandy Dovholuk	1

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

Question #1:

Are you in favor of the adoption of Amendment No.1 to the Lincoln Land Use Plan Ordinance as proposed by the Planning Board? (This Amendment will revise the present zoning designation for Lot 6 (38.46 acres) as shown on Tax Map 4 from its existing designation as "Rural Residential" to "General Use.")

Yes: 160

No: 175

Article #2, Question #1 defeated.

Article # 3. To see if the Town will vote to raise and appropriate the sum of \$2,616,797 to defray town charges for the purpose of General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including interest for the ensuing year, exclusive of all special and individual warrant articles.

So moved by Paul Beaudin, seconded by Pam Dyer. Affirmative voice vote-some opposition.

Article # 4. To see if the Town will vote to raise and appropriate to the Fire Department Truck & Truck Equipment Capital Reserve Fund the sum of \$25,000.

So moved by Cliff Dauphine, seconded by Duncan Riley. Affirmative voice vote-unanimous.

Article # 5. To see if the Town will vote to raise and appropriate to the Public Works Vehicles Capital Reserve Fund the sum of \$50,000.

So moved by Pam Dyer, seconded by Paul Beaudin. Affirmative voice vote-unanimous.

Article # 6. To see if the Town will vote to raise and appropriate to the Sewer System Rehabilitation Capital Reserve Fund the sum of \$55,900.

So moved by Louis Bossie, seconded by Barbara Rennie. Affirmative voice vote-unanimous.

Article # 7. To see if the Town will vote to raise and appropriate to the Police Department Equipment Capital Reserve Fund the sum of **\$32,929**.

So moved by Jon Labrecque, seconded by Art Duguay. Affirmative voice vote-unanimous.

Article # 8. To see if the Town will vote to raise and appropriate to the Town Building Capital Reserve Fund the sum of **\$106,500**.

So moved by Tom Adams, seconded by Bob Nelson. Affirmative voice vote-some opposition.

Article # 9. To see if the Town will vote to raise and appropriate to the Community Building Capital Reserve Fund the sum of **\$25,000**.

So moved by Louis Bossie, seconded by Duncan Riley. Affirmative voice vote-unanimous.

Article # 10. To see if the Town will vote to raise and appropriate to the Incinerator Closeout Capital Reserve Fund **\$1,000**.

So moved by Ted Sutton, seconded by Pam Dyer. Affirmative voice vote-unanimous.

Article # 11. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Solid Waste Facility Improvements and to raise and appropriate the sum of **\$10,000** to be placed in this fund and further, to designate the Selectmen as agents to expend money from this fund.

So moved by Ted Sutton, seconded by Carol Parent. Affirmative voice vote-unanimous.

Article # 12. To see if the Town will vote to raise and appropriate to the Engineering and Planning Reserve Fund the sum of **\$5,000**.

So moved by Ted Sutton, seconded by Jon Labrecque. Affirmative voice vote-unanimous.

Article # 13. To see if the Town will vote to approve the cost item included in the collective bargaining agreement reached between the Town of Lincoln and International Brotherhood of Teamsters Local #633 of New Hampshire which calls for the following increases in salaries and benefits:

Year	Estimated Increase	Year	Estimated Increase	Year	Estimated Increase
1999	\$6,118	2000	\$9,605	2001	\$10,624

and further to raise and appropriate the sum of **\$6,118** for the 1999 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year.

So moved by Ted Sutton, seconded by John Hilliard. Affirmative voice vote-unanimous.

Article # 14. To see if the Town will vote to raise and appropriate for the Alternative Transportation Route (sidewalks and trails) to be designated as a non-lapsing fund until no later than the end of the 1999 fiscal year the sum of **\$15,250**.

So moved by Ted Sutton, seconded by Jon Labrecque. Affirmative voice vote-unanimous.

Article # 15. To see if the Town will vote, if article #13 is defeated, to authorize the governing body to call one special meeting, at its option, to address article #13 cost items only?

This Article was passed over because Article #13 passed.

Article # 16. To see if the Town will vote, pursuant to RSA 80:80, to authorize the Selectmen to convey real estate tax liens or property acquired in default of redemption of tax liens, by sealed bid, public auction or in such manner as justice may require. This authority shall continue indefinitely until rescinded by future action of the Town Meeting.

So moved by Ted Sutton, seconded by Jon Labrecque. Affirmative voice vote-unanimous.

Article # 17. To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

So moved by Ted Sutton, seconded by Tom Adams. Affirmative voice vote-unanimous.

Article # 18. Polling hours in the Town of Lincoln are now 8:00 a.m. to 7:00 p.m. Shall we place a question on the state election ballot to change polling hours so that polls shall open at 10:00 a.m. and close at 6:00 p.m., for all regular state elections beginning in 2002?


So moved by Ted Sutton, seconded by Cindy Rineer. Affirmative voice vote-unanimous.

Article # 19. To transact any other business that may legally come before the meeting.

Deanna Huot wanted to thank Bill Conn for his hard work the last six years. Deanna also expressed appreciation to the candidates for running a good race and for their willingness to serve the community.

Edmond Gionet also thanked Bill Conn for his hard work and he wanted everyone to know that he looks forward to working for the Town and the People. If anyone needs me you know where to find me.

Paul Beaudin made a motion to adjourn at 7:55 pm, seconded by Tom Adams. Affirmative voice vote-unanimous.

Respectfully Submitted,

Sandy Doyholuk

Town of Lincoln, New Hampshire

Town Officers for the Year Ending December 31, 1999

Selectmen

Duncan Riley
(Term Expires 2000)

Deanna L. Huot
(Term Expires 2001)

Edmond Gionet
(Term Expires 2002)

Moderator

Orrin J. Robinson
(Term Expires 2000)

Treasurer

Judith Tetley
(Term Expires 2000)

Engineer/Planner

Robert A. Perreault, Jr.

Public Works Superintendent

William M. Willey

Town Clerk & Tax Collector

Sandy Dovholuk

Police Chief

Theodore P. Smith

Fire Chief

Clifton Dauphine

Librarian

Carol Riley

Recreation Director

Tara Tower

Solid Waste Facility Manager

Paul Beaudin, II

Planning & DPW Secretary

Cindy Rineer

Health Officer

Jane Duguay

Supervisors of the Checklist

Doris Tetley (Term Expires 2000)

Cheryl Bourassa (Term Expires 2002)

Jane Duguay (Term Expires 2004)

Budget Committee

Term Expires 2000

Joan Hughes
Celeste Reardon
Nancy Riley
OJ Robinson
Louise Willey (appointed)
Ira Nason (appointed)
Ivan Saitow (appointed)

Term Expires 2001

Bruce Engler
Mike Simmons
Ted Sutton
(Vacant)

Term Expires 2002

Pam Dyer
E. Jon LaBrecque
(Vacant)
(Vacant)

Library Trustees

Barbara Rennie (Term Expires 2000)

Carol Govoni (Term Expires 2000)

Wilfred T. Bishop (Term Expires 2001)

Christine Weissbrod (Term Expires 2001)

Peter Moore (Term Expires 2002)

Cemetery Trustees

Helena O'Rourke (Term Expires 2000)

Thomas Adams (Term Expires 2001)

Victor Aldridge (Term Expires 2002)

Trustee of Trust Funds

K. Jeanne Lavigne (Term Expires 2002)

1999 Summary of Valuation

Value of Land Only:

Current Use	\$ 82,342
Residential	47,748,000
Commercial/Industrial	17,935,868

Total Value of Taxable Land **\$ 65,766,210**

Value of Buildings Only:

Residential	\$174,020,200
Manufactured Housing	1,560,700
Commercial/Industrial	63,549,850

Total Value of Taxable Buildings **\$239,130,750**

Total Value of Public Utilities **\$ 2,748,500**

Total Valuation Before Exemptions **\$307,645,460**

Less: Value of Elderly Exemptions - 948,600

Less: Value of Blind Exemptions - 15,000

Total Valuation on Which Tax Rate is Computed **\$306,681,860**

Less: Public Utilities - 2,748,500

Net Valuation without utilities on which tax rate for state education tax is computed **\$303,933,360**

1999 Inventory of Town Property

<i>Map & Lot</i>	<i>Location</i>	<i>Acres</i>	<i>Land Value</i>	<i>Bldg. Value</i>	<i>Total Value</i>
2.003.0004-0000	Water Treatment Plant			2,268,000	2,268,000
04-004.0001	Kancamagus Rec. Ctr.	0.85	16,300		16,300
05-001	Kancamagus Hwy.		165,600		165,600
15-016	Pollard Road	0.45	3,700	33,600	37,300
15-031	Connector Road	0.23	17,700		17,700
15-032	Connector Road	4.53	157,100		157,100
15-032.0002	Connector Road	4	36,500		36,500
16-172	Public Library	0.09	30,000	263,300	293,300
16-173	Fire Station	0.7	47,200	184,200	231,400
16-174	(land only) Church Street	0.08	17,900		17,900
16-260	Pollard Road	3.6	49,900		49,900
16-261	Mansion Hill	0.11	12,700		12,700
16-290	Pollard Road	1.5	31,600		31,600
16-308	Town Office	0.71	113,000	234,800	347,800
16-311	Main Street Gazebo	0.47	52,300	1,500	53,800
16-312	Whitewater Facility	1.77	79,300	10,600	89,900
16-314	(land only) Main Street	1.15	60,100		60,100
16-315	Solid Waste Facility	18.75	270,400	266,700	537,100
16-322	Sewer Treatment Facility	17.2	233,600	4,975,000	5,208,600
17-038	Kancamagus Rec. Ctr.	35	249,100	97,700	346,800
18-059	Public Works Garage	6.92	130,800	118,200	249,000
19-048	Route 3 Salt Shed	1.04	124,500	10,100	134,600
20-003	(land only) Near I-93	0.02	200		200
20-014	Boyce Brook			6,600	6,600
34-087	Coolidge #55E	0.05	15,000		15,000
34-088	Coolidge #55W	0.05	<u>15,000</u>	<u>0,000</u>	<u>15,000</u>
Total			\$1,929,500	\$8,470,300	\$10,399,800

1999 VETERAN'S & VETERAN'S WIDOW'S EXEMPTION REPORT

Adridge, Victor	Goodbout, Richard	Philbrook, Charles F.
Alexander, Bruce G.	Goodwin, Mary	Piper, Cynthia
Avery, Sherwood B.	Greenwood, Goldie	Pitre, Amedee
Bartlett, Scott	Hagan, James W.	Preston, Charles
Beaudin, Paul Sr.	Harrington, Arthur	Rannacher, Rita
Biederman, R. J.	Harrington, Roger	Reardon, Patrick M.
Bishop, Wilfred T.	Hartle, Lawrence Jr.	Rennie, Wallace
Bossie, Gilman	Haynes, Nathan	Robie, Charles
Bourque, Ernest	Henderson, Robert	Robie, Richard
Boyle, James	Hogan Trust	Robinson, Lois
Branscombe, Fred	Houde, Normand E.	Rompney Trust
Bujeaud, James I.S.	Hughes, Joan	Schlaefer, Herman
Burak, Ruth	Huot, Francis T.	Seekins, Donald
Burbank, Ruth	Iarocci Trust	Seletz, Jules
Burrows, Ronald W.	Kimball, Ann Marie	Shortell, James
Burt, Earl	Kosch Trust	Siekmann, Wilbur R.
Caron, Wilfred	LaBrecque, Catherine	Spano, Pauline
Carr, Ann B.	Lagasse, Rene N.	Strickland, George E.
Carter, Roy	Landry, Laurent	Strickland, Henry E.
Clary, Kenneth A.	Larue, Mary	Tardif, Roland
Comeau, Ronald M.	Leary, Edward J.	Tetley, Paul
Conant, David E.	Ledger, Wilfred	Therriault, Robert
Conn, Evelyn	Libby, Roger	Thibeault, Louise
Conn, William	Lynch, John	Thompson, David
Conway, John	Martell, Edwin	Thompson, Roger
Cook, Raymond J.	McGinley, William	Torrey, Hattie L.
Corum, Robert	McInnis, Joseph Jr.	Trousdale, John
Donnellan, Thomas	McLea, Janice	Uitts Co. Trustee
Dovholuk, Gloria	McTeague, Kevin	Vaughn, John
Dovholuk, Michael	Morin, Gloria J.	Walsh, James
Dovholuk, Thomas	Mortimer, William	Watson Trust
Drapeau, Joseph	Mortz, Bernard E.	Weldon, Joyce C.
Durrell, Clayton	Neilson, Gay E.	Whitman, Dale
Edson, Raymond	Noseworthy, Robert	Wiggett, Earl
Evans Trust	O'Brien, Juliet	Willcox, Elena C.
Flagg, Joseph	O'Rourke, Richard	Willey, William
Fresolone, Michael	Ostuni, Serafino A.	Winkley, Kevin T.
Gagne, Robert	Patterson, John	Woodward Estate
Gionet, Edmond	Peltier, Michael D.	Woodward, Jerry
Glazer, George W.	Perkins, Virginia	

TOWN OF LINCOLN
Comparative Statement of Appropriations and Expenditures
For the Fiscal Year Ending December 31, 1999
(unaudited)

	1999 Budget	1999 Expended	Over (Under) Budget	2000 Proposed
GENERAL GOVERNMENT				
Executive	155,861	162,360	6,499	164,456
Election & Vital Statistics	900	793	(107)	2,300
Legal Expense	20,000	20,002	2	29,000
Personnel Administration	241,751	232,172	(9,579)	283,882
Planning Board	6,406	5,587	(819)	7,008
Town Building	28,880	36,270	7,390	40,018
Cemetery	8,000	7,446	(554)	12,663
Insurance's	41,300	28,918	(12,382)	30,125
Contingency Fund	50,000	0	(50,000)	50,000
Discounts-Abatements-Refunds	<u>0</u>	<u>13,806</u>	<u>13,806</u>	<u>4,000</u>
SUBTOTAL/GENERAL GOVERNMENT	553,098	507,354	(45,744)	623,452
PUBLIC SAFETY				
Police	508,839	485,119	(23,720)	554,076
Special Details	32,000	23,958	(8,042)	25,000
Civil Defense	4,590	4,192	(398)	4,600
Fire	<u>41,255</u>	<u>34,434</u>	<u>(6,821)</u>	<u>43,130</u>
SUBTOTAL/PUBLIC SAFETY	586,684	547,703	(38,981)	626,806
HIGHWAYS AND STREETS				
Public Works	208,508	190,348	(18,160)	208,337
Engineering	43,132	40,536	(2,596)	44,061
Street Lights	<u>44,000</u>	<u>41,901</u>	<u>(2,099)</u>	<u>37,800</u>
SUBTOTAL/HIGHWAYS & STREETS	295,640	272,785	(22,855)	290,198
SANITATION				
Solid Waste	230,511	222,708	(7,803)	229,522
Sewer	<u>184,360</u>	<u>183,493</u>	<u>(867)</u>	<u>179,690</u>
SUBTOTAL/SANITATION	414,871	406,201	(8,670)	409,212
WATER DISTRIBUTION & TREATMENT				
Water	<u>173,239</u>	<u>160,579</u>	<u>(12,660)</u>	<u>158,173</u>
SUBTOTAL/WATER DIST. & TREAT.	173,239	160,579	(12,660)	158,173

Comparative Statement of Appropriations and Expenditures (continued)

Page 2

	1999 Budget	1999 Expended	Over (Under) Budget	2000 Proposed
HEALTH				
Health Agencies	<u>13,494</u>	<u>14,818</u>	<u>1,324</u>	<u>15,076</u>
SUBTOTAL/HEALTH	13,494	14,818	1,324	15,076
WELFARE				
Admin. & Direct Assistance	<u>10,500</u>	<u>4,222</u>	<u>(6,278)</u>	<u>8,250</u>
SUBTOTAL/WELFARE	10,500	4,222	(6,278)	8,250
CULTURE & RECREATION				
Parks & Recreation	81,588	77,977	(3,611)	81,786
Library	49,695	47,666	(2,029)	54,936
Patriotic Purposes	<u>7,355</u>	<u>6,586</u>	<u>(769)</u>	<u>4,825</u>
SUBTOTAL/CULTURE & RECREATION	138,638	132,229	(6,409)	141,547
DEBT SERVICE				
Principal Long Term Bonds & Notes	214,934	214,934	0	218,960
Interest Long Term Bonds & Notes	221,816	221,816	0	206,710
Interest Tax Anticipation Notes	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>
SUBTOTAL/DEBT SERVICE	436,750	436,750	0	450,670
OPERATING TRANSFERS OUT				
Capital Appropriations	20,250	20,250		36,500
Capital Reserves	<u>306,329</u>	<u>306,329</u>		<u>301,100</u>
SUBTOTAL/OPERATING TRANSFERS	326,579	326,579	0	337,600
TOTAL BUDGET	2,949,493	2,809,220	(140,273)	3,060,984



*“Section Crew” circa 1956.
L-R W. Murray Clark and Edward M. Clark*

TOWN OF LINCOLN
1999 DETAILED STATEMENT OF PAYMENTS
(unaudited)

	1999 <i>Budget</i>	1999 <i>Expended</i>	<i>Over (Under) Budget</i>	<i>2000 Proposed</i>
GENERAL GOVERNMENT				
<i>Executive</i>				
Payroll	72,336	69,399	(2,937)	84,505
Public Officials Payroll	12,140	14,240	2,100	15,290
Overtime	3,000	1,242	(1,758)	3,072
Telephone	3,200	3,499	299	3,500
Dues, Travel & Conferences	8,585	6,242	(2,343)	9,584
Contracted Services	41,400	41,326	(74)	31,305
Materials & Supplies	13,600	13,344	(256)	13,600
Equipment	1,600	1,620	20	3,600
Costs/Education Tax	0	11,448	11,448	0
<i>Subtotal Executive</i>	155,861	162,360	6,499	164,456
<i>Elections</i>				
Payroll-Elections	450	450	0	1,280
Contracted Services	100	125	25	200
Materials & Supplies	350	218	(132)	820
<i>Subtotal Elections</i>	900	793	(107)	2,300
<i>Legal Expenses</i>	20,000	20,001	1	29,000
<i>Personnel Administration</i>				
School Care/Matthew Thornton	112,299	115,257	2,958	146,850
Life Insurance	5,341	5,364	23	5,341
Sick Leave	8,721	8,739	18	8,721
Dental Plan Employee	8,002	6,870	(1,132)	8,617
FICA Tax Expense	41,578	37,437	(4,141)	42,773
Medicare Contribution	13,395	12,706	(689)	14,084
Pension Contribution-Police	13,622	10,985	(2,637)	13,029
Pension Contribution-Others	18,195	18,136	(59)	22,369
Unemployment Compensation	5,325	5,319	(6)	7,352
Worker's Compensation	4,000	2,962	(1,038)	6,960
Pension Plan Admin. Expenses	2,447	2,205	(242)	2,510
Incentive Bonus Account	8,826	6,193	(2,633)	5,276
<i>Subtotal Personnel Administration</i>	241,751	232,173	(9,578)	283,882
<i>Planning</i>				
Payroll	991	882	(109)	1,093
Training & Expenses	500	441	(59)	500
Dues, Travel & Conferences	2,590	2,553	(37)	2,590
Contracted Services	1,450	1,075	(375)	1,450
Supplies	475	636	161	475
Key Issue Committee's Expense	400	2,962	(400)	400
Office Equipment	0	636	636	500
<i>Subtotal Planning</i>	6,406	5,587	(819)	7,008

	1999 Budget	1999 Expended	Over (Under) Budget	2000 Proposed
Town Building				
Payroll	12,480	11,633	(847)	12,780
Electricity	8,400	14,953	6,553	16,200
Heating Oil	4,000	2,051	(1,949)	3,000
Materials & Supplies	3,500	4,633	1,133	6,500
Building & Property Maint.	500	300	(200)	1,538
New Town Building Expenses	0	2,700	2,700	
Subtotal Town Building	28,880	36,270	7,390	40,018
Cemetery				
Payroll	4,700	4,569	(131)	4,813
Supplies	2,300	2,374	74	2,300
Fuel - Equipment & Vehicles	300	279	(21)	300
Equipment	700	223	(477)	5,250
Subtotal Cemetery	8,000	7,445	(555)	12,663
Insurance's				
Property Liability	41,300	28,148	(13,152)	30,125
Deductibles Payable	0	770	770	0
Subtotal Insurance's	41,300	28,918	(12,382)	30,125
Contingency Fund	50,000	0	(50,000)	50,000
Discounts, Abatements & Refunds	0	13,806	13,806	4,000
SUBTOTAL GENERAL GOVERNMENT	553,098	507,353	(45,745)	623,452
PUBLIC SAFETY				
Police				
Grants	6,456	733	(5,723)	13,900
Payroll	399,954	376,064	(23,890)	424,687
Drug Funds		199	199	0
Payroll-Overtime	26,135	16,864	(9,271)	30,256
Telephone	8,400	8,017	(383)	8,900
Training & Expenses		20	20	0
Dues, Travel & Conferences	10,000	9,714	(286)	10,000
Contracted Services	28,484	35,172	6,688	34,600
Materials & Supplies	7,850	8,526	676	8,000
Fuel - Vehicles	13,000	14,603	1,603	14,000
Uniforms & Personal Equipment	6,300	8,172	1,872	8,000
Equipment & Property Maint.	2,260	7,036	4,776	5,000
<i>Budget Committee Reduction</i>				(3,267)
Subtotal Police	508,839	485,120	(23,719)	554,076
Special Details	32,000	23,957	(8,043)	25,000
Fire				
Payroll	12,000	11,998	(2)	16,000
Telephone	440	533	93	440
Training & Expenses	1,240	822	(418)	1,240
Dues, Travel & Conferences	200	370	170	200
Contracted Services	5,700	5,982	282	5,700

	1999 Budget	1999 Expended	Over (Under) Budget	2000 Proposed
<i>(fire continued)</i>				
Electricity	1,600	959	(641)	1,440
Heating Fuel	2,000	942	(1,058)	2,000
Materials & Supplies	1,500	610	(890)	1,500
Fuel - Vehicles & Equipment	3,600	450	(3,150)	3,600
Equipment & Property Maint.	12,975	11,768	(1,207)	11,010
Subtotal Fire	41,255	34,434	(6,821)	43,130
Civil Defense				
Payroll	1,900	1,425	(475)	1,900
Telephone	470	708	238	600
Training & Expenses	1,700	1,750	50	1,900
Dues, Travel & Conferences	0	0	0	0
Supplies	120	309	189	200
Equipment & Property Maint.	400	0	(400)	0
Subtotal Civil Defense	4,590	4,192	(398)	4,600
SUBTOTAL PUBLIC SAFETY	586,684	547,703	(38,981)	626,806
HIGHWAYS, STREETS & BRIDGES				
Public Works				
Payroll	102,768	100,016	(2,752)	107,784
Overtime	9,955	11,739	1,784	12,000
Telephone	720	995	275	1,000
Dues, Travel & Conferences	300	232	(68)	300
Contracted Services	30,700	29,208	(1,492)	16,550
Electricity	3,120	2,779	(341)	2,808
Heating Fuel	1,600	1,039	(561)	1,400
Supplies	21,000	10,152	(10,848)	26,450
Equipment Repair	0	0	0	0
Fuel - Equipment & Vehicles	10,500	7,513	(2,987)	10,500
Sand & Salt	0	17,033	17,033	0
Equipment & Property Maint.	6,525	5,873	(652)	6,450
Uniforms	1,200	1,362	162	1,452
Highway Block Grant	20,120	2,407	(17,713)	21,643
Subtotal Public Works	208,508	190,348	(18,160)	208,337
Engineering				
Payroll	38,707	38,688	(19)	39,636
Dues, Travel & Conferences	2,775	1,636	(1,139)	2,775
Contracted Services	1,550	0	(1,550)	1,550
Supplies	100	212	112	100
Subtotal Engineering	43,132	40,536	(2,596)	44,061
Street Lighting	44,000	41,901	(2,099)	37,800
SUBTOTAL HIGHWAYS, STREETS	295,640	272,785	(22,855)	290,198

1999 Detailed Statement of Payments

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	1999 Budget	1999 Expended	Over (Under) Budget	2000 Proposed
SANITATION				
Solid Waste				
Payroll	77,613	76,929	(684)	79,476
Overtime	1,020	613	(407)	1,024
Telephone	1,100	1,472	372	1,350
Dues, Travel & Conferences	200	137	(63)	200
Contracted Services	131,813	131,997	184	132,882
Electricity	4,800	2,704	(2,096)	2,970
Heating Fuel	0	(2,403)	(2,403)	0
Supplies	2,500	2,532	32	2,500
Contingency	2,000	0	(2,000)	2,000
Repairs & Equipment	8,040	7,170	(870)	5,620
Uniforms	1,425	1,557	132	1,500
Subtotal Solid Waste	230,511	222,708	(7,803)	229,522
Sewer				
Payroll	7,880	7,880	0	
Telephone	0	48	48	
Contracted Services	176,480	174,921	(1,559)	179,690
Electricity	0	644	644	
Subtotal Sewer	184,360	183,493	(867)	179,690
SUBTOTAL SANITATION	414,871	406,201	(8,670)	409,212
WATER DEPARTMENT				
Water Department				
Payroll	22,114	24,888	2,774	25,749
Overtime	0	0	0	0
Telephone	3,884	3,353	(531)	3,972
Training & Expenses	900	170	(730)	450
Dues, Travel & Conferences	900	690	(210)	700
Contracted Services	22,849	12,988	(9,861)	15,710
Electricity	85,000	88,684	3,684	80,100
Heating Fuel	12,000	8,547	(3,453)	9,200
Supplies	10,500	3,475	(7,025)	10,000
Chemicals	0	4,576	4,576	0
Equipment & Property Maint.	9,800	7,820	(1,980)	7,000
Uniforms	380	398	18	380
U.S.G.S. Monitoring	4,912	4,990	78	4,912
SUBTOTAL WATER	173,239	160,579	(12,660)	158,173

	1999 Budget	1999 Expended	Over (Under) Budget	2000 Proposed
HEALTH & WELFARE				
<i>Health Appropriations</i>				
Lin-Wood Medical Center	4,000	4,500	500	5,000
White Mtn. Mental Health	1,000	1,000	0	1,000
No. Country Home Health	2,914	2,914	0	2,914
Community Action Progr.	1,500	1,500	0	2,000
Grafton Cnty Sr. Citizens	2,730	2,730	0	2,812
Plymouth Area Crisis	0	824	824	0
ADAPT	750	750	0	750
DARE	600	600	0	600
Subtotal Health Appropriations	13,494	14,818	1,324	15,076
<i>Welfare</i>				
Rent - Welfare	5,000	2,622	(2,378)	4,000
Food, Medical etc.	1,000	421	(579)	750
Electricity	2,500	946	(1,554)	2,000
Heat	2,000	233	(1,767)	1,500
Subtotal Welfare	10,500	4,222	(6,278)	8,250
SUBTOTAL HEALTH & WELFARE	23,994	19,040	(4,954)	23,326
CULTURE & RECREATION				
<i>Recreation</i>				
Payroll	49,603	49,852	249	50,239
Telephone	1,200	951	(249)	1,200
Dues, Travel & Conferences	1,765	2,832	1,067	2,950
Contracted Services	9,680	9,576	(104)	9,680
Electricity	4,700	3,624	(1,076)	3,942
Supplies	6,350	5,094	(1,256)	6,350
Fuel - Equipment & Vehicles	1,415	422	(993)	900
Propane	750	264	(486)	400
Equipment & Property Maint.	6,125	5,363	(762)	6,125
Subtotal Recreation	81,588	77,978	305	81,786
<i>Library</i>				
Payroll	29,750	28,481	(1,269)	33,168
Print Materials	5,500	5,564	64	5,500
Telephone	1,300	947	(353)	900
Training & Expense	970	822	(148)	970
Building Maintenance	1,200	493	(707)	1,200
Speakers & Programs	400	338	(62)	400
Contracted Services	0	0	0	4,368
Electricity	2,700	2,810	110	2,430
Heating Fuel	1,300	805	(495)	1,000
Supplies	2,175	2,741	566	2,700
Serials	900	1,294	394	1,100
Equipment & Property Maint.	1,000	1,085	85	0
Audio and Visual	1,300	1,186	(114)	1,200
Technology-Library	1,200	1,100	(100)	0
Subtotal Library	49,695	47,666	(2,029)	54,936
<i>Patriotic Purposes</i>	7,355	6,585	(770)	4,825
SUBTOTAL CULTURE & REC.	138,638	132,229	(6,409)	141,547

	1999 Budget	1999 Expended	Over (Under) Budget	2000 Proposed
DEBT SERVICE				
<i>Principal Bonds & Notes</i>	214,934	214,934	0	218,960
<i>Interest Bonds & Notes</i>	221,816	221,816	0	206,710
<i>Interest Tax Anticipation Notes</i>	0	0	0	25,000
SUBTOTAL DEBT SERVICE	436,750	436,750	0	450,670
CAPITAL OUTLAY				
<i>Capital Appropriations</i>				
Snow Gun				11,500
Recreation Bus				15,000
Alternative Transportation Route	15,250	15,250	0	0
Engineering & Planning Reserve	5,000	5,000	0	10,000
Subtotal Capital Appropriations	20,250	20,250	0	36,500
<i>Capital Reserves</i>				
Community Building	25,000	25,000	0	0
Public Works	50,000	50,000	0	55,000
Town Building	106,500	106,500	0	16,000
Fire Truck & Equipment	25,000	25,000	0	18,000
Sewer Rehabilitation	55,900	55,900	0	41,200
Water Rehabilitation	0	0	0	15,000
Water Treatment Unit #3				40,000
Police Equipment	32,929	32,929	0	74,900
Road & Street Relocation	0	0	0	30,000
Library Technology	0	0	0	0
Incinerator Close Out	1,000	1,000	0	1,000
Solid Waste Facility Improv.	10,000	10,000	0	10,000
Subtotal Capital Reserves	306,329	306,329	0	301,100
SUBTOTAL CAPITAL OUTLAY	326,579	326,579	0	337,600
TOTAL BUDGET	2,949,493	2,809,219	(140,274)	3,060,984



Photo by Bob Monahan

“The Summit after eight hours of climbing” Mrs. Florence Clark’s third, and successful attempt to drive a team of five Eskimo sled dogs to the top of Mt. Washington. The day was April 3, 1932. This time she went alone.

TOWN OF LINCOLN
Statement of Estimated and Actual Revenues
Year Ending December 31, 1999
(unaudited)

	1999 BUDGET	1999 ACTUAL	2000 BUDGET
<u>Revenues from Taxes:</u>			
Yield Tax	1,000.00	0.00	1,000.00
Payment in lieu of taxes	52,739.00	54,475.00	54,475.00
Interest on Taxes	30,000.00	26,657.00	25,000.00
<u>Licenses, Permits & Fees:</u>			
UCC Fees	0.00	418.00	500.00
Application Fees	51,710.00	1,862.00	1,200.00
Ordinance Revenue Fees	0.00	41,187.00	41,000.00
Motor Vehicle Fees	200,000.00	238,357.00	200,000.00
Vital Records	0.00	2,085.00	500.00
Dog Licenses	0.00	506.00	150.00
<u>Revenue from Other Governments:</u>			
Shared Revenue	57,750.00	57,359.00	62,983.00
Meals & Room Tax Distribution	26,740.00	26,740.00	26,740.00
Water Filtration Grant	0.00	51,466.00	50,910.00
Highway Block Grant	20,120.00	20,120.00	21,643.00
State Aid Water Pollution Grant	26,244.00	26,244.00	24,735.00
Railroad Tax	57,879.00	6,413.00	6,400.00
National Forest Patrol	0.00	1,255.00	0.00
Disaster Relief Funds-FEMA	0.00	4,712.00	0.00
State of NH/Education Tax Admin	0.00	12,000.00	0.00
<u>Income from Departments:</u>			
School Resource Officer	0.00	0.00	25,000.00
Insurance Reimbursement	0.00	7,078.00	5,000.00
Fines & Fees returned from Court	0.00	1,019.00	33,000.00
Special Detail - Police	0.00	27,316.00	25,000.00
Recycling	0.00	8,808.00	10,000.00
Grants	0.00	4,873.00	6,950.00
Tipping Fees	0.00	23,656.00	27,000.00
Income from Departments	380,317.00	37,154.00	30,000.00
Woodstock-Incinerator	0.00	107,169.00	114,926.00
Woodstock-Recreation	0.00	50,549.00	45,725.00
Pistol Permits	0.00	100.00	1,950.00
Recreation Revenues	0.00	8,685.00	6,500.00
NH Elec Co-op donation/snow gun			4,000.00
Electric - Loon Mountain	0.00	13,082.00	12,456.00
Parking Tickets	0.00	1,365.00	1,000.00
Emergency Response-Overtime	0.00	453.00	300.00
Sale of Cemetery Lots	0.00	2,700.00	2,000.00
Sale of Town Property	10,000.00	9,781.00	0.00
Interest on Deposits	50,000.00	38,539.00	38,000.00
Transfer Water Tap Fees/Debt	0.00	122,800.00	121,516.00
Perpetual Care	0.00	3,100.00	0.00
Water Tap Fees	0.00	49,600.00	30,000.00
Sewer Tap Fees	0.00	57,805.00	30,000.00
TOTAL REVENUES	964,499.00	1,147,488.00	1,087,559.00

1987 Incinerator Unit - NHMB Bank 1987 Series B

<i>Period Ending</i>	<i>Principal Schedule</i>	<i>Interest Schedule</i>	<i>Total Outstanding</i>
15-Jan-00	15,000.00	2,370.00	17,370.00
15-Jul-00	0.00	1,792.50	1,792.50
15-Jan-01	15,000.00	1,792.50	16,792.50
15-Jul-01	0.00	1,207.50	1,207.50
15-Jan-02	15,000.00	1,207.50	16,207.50
15-Jul-02	0.00	607.50	607.50
15-Jan-03	15,000.00	607.50	15,607.50
Total	60,000.00	9,585.00	69,585.00

NIC = 7.4137%

1985 WATER (COLD SPRING) Project NHMB Bank 1985 Series C

<i>Period Ending</i>	<i>Principal Schedule</i>	<i>Interest Schedule</i>	<i>Total Outstanding</i>
15-Feb-00	15,000.00	675.00	15,675.00
Total	15,000.00	675.00	15,675.00

NIC = 8.7000%

1987 SEWER TREATMENT PLANT Upgrade NHMB Bank

<i>Period Ending</i>	<i>Principal Schedule</i>	<i>Interest Schedule</i>	<i>Total Outstanding</i>
15-Jan-00	0.00	4,760.00	4,760.00
15-Jul-00	40,000.00	4,760.00	44,760.00
15-Jan-01	0.00	3,210.00	3,210.00
15-Jul-01	40,000.00	3,210.00	43,210.00
15-Jan-02	0.00	1,620.00	1,620.00
15-Jul-02	40,000.00	1,620.00	41,620.00
Total	120,000.00	19,180.00	139,180.00

1988 VARIOUS (Water Tank, Maple St., Pollard Road) NHMB Bank 88-C

<i>Period Ending</i>	<i>Principal Schedule</i>	<i>Interest Schedule</i>	<i>Total Outstanding</i>
15-Jan-00	75,000.00	28,725.00	103,725.00
15-Jul-00	0.00	25,905.00	25,905.00
15-Jan-01	75,000.00	25,905.00	100,905.00
15-Jul-01	0.00	23,085.00	23,085.00
15-Jan-02	75,000.00	23,085.00	98,085.00
15-Jul-02	0.00	20,265.00	20,265.00
15-Jan-03	75,000.00	20,265.00	95,265.00
15-Jul-03	0.00	17,407.50	17,407.50
15-Jan-04	75,000.00	17,407.50	92,407.50
15-Jul-04	0.00	14,550.00	14,550.00
15-Jan-05	75,000.00	14,550.00	89,550.00
15-Jul-05	0.00	11,655.00	11,655.00
15-Jan-06	75,000.00	11,655.00	86,655.00
15-Jul-06	0.00	8,760.00	8,760.00
15-Jan-07	75,000.00	8,760.00	83,760.00
15-Jul-07	0.00	5,865.00	5,865.00
15-Jan-08	75,000.00	5,865.00	80,865.00
15-Jul-08	0.00	2,932.50	2,932.50
15-Jan-09	75,000.00	2,932.50	77,932.50
Total	\$ 750,000.00	\$ 289,575.00	\$ 1,039,575.00

NIC=7.6319%

	<i>Beginning Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
March 9, 2000	\$2,217,909.22	\$29,638.27	\$55,447.73	\$85,086.00
October 9, 2000	\$2,188,270.95	\$30,379.23	\$54,706.77	\$85,086.00
March 9, 2001	\$2,157,891.72	\$31,138.71	\$53,947.29	\$85,086.00
October 9, 2001	\$2,126,753.01	\$31,917.17	\$53,168.83	\$85,086.00
March 9, 2002	\$2,094,835.84	\$32,715.10	\$52,370.90	\$85,086.00
October 9, 2002	\$2,062,120.74	\$33,532.98	\$51,553.02	\$85,086.00
March 9, 2003	\$2,028,587.76	\$34,371.31	\$50,714.69	\$85,086.00
October 9, 2003	\$1,994,216.45	\$35,230.59	\$49,855.41	\$85,086.00
March 9, 2004	\$1,958,985.86	\$36,111.35	\$48,974.65	\$85,086.00
October 9, 2004	\$1,922,874.51	\$37,014.14	\$48,071.86	\$85,086.00
March 9, 2005	\$1,885,860.37	\$37,939.49	\$47,146.51	\$85,086.00
October 9, 2005	\$1,847,920.88	\$38,887.98	\$46,198.02	\$85,086.00
March 9, 2006	\$1,809,032.90	\$39,860.18	\$45,225.82	\$85,086.00
October 9, 2006	\$1,769,172.72	\$40,856.68	\$44,229.32	\$85,086.00
March 9, 2007	\$1,728,316.04	\$41,878.10	\$43,207.90	\$85,086.00
October 9, 2007	\$1,686,437.94	\$42,925.05	\$42,160.95	\$85,086.00
March 9, 2008	\$1,643,512.89	\$43,998.18	\$41,087.82	\$85,086.00
October 9, 2008	\$1,599,514.71	\$45,098.13	\$39,987.87	\$85,086.00
March 9, 2009	\$1,554,416.58	\$46,225.59	\$38,860.41	\$85,086.00
October 9, 2009	\$1,508,190.99	\$47,381.23	\$37,704.77	\$85,086.00
March 9, 2010	\$1,460,809.76	\$48,565.76	\$36,520.24	\$85,086.00
October 9, 2010	\$1,412,244.00	\$49,779.90	\$35,306.10	\$85,086.00
March 9, 2011	\$1,362,464.10	\$51,024.40	\$34,061.60	\$85,086.00
October 9, 2011	\$1,311,439.70	\$52,300.01	\$32,785.99	\$85,086.00
March 9, 2012	\$1,259,139.69	\$53,607.51	\$31,478.49	\$85,086.00
October 9, 2012	\$1,205,532.18	\$54,947.69	\$30,138.31	\$85,086.00
March 9, 2013	\$1,150,584.49	\$56,321.39	\$28,764.61	\$85,086.00
October 9, 2013	\$1,094,263.10	\$57,729.42	\$27,356.58	\$85,086.00
March 9, 2014	\$1,036,533.68	\$59,172.66	\$25,913.34	\$85,086.00
October 9, 2014	\$977,361.02	\$60,651.97	\$24,434.03	\$85,086.00
March 9, 2015	\$916,709.05	\$62,168.27	\$22,917.73	\$85,086.00
October 9, 2015	\$854,540.78	\$63,722.48	\$21,363.52	\$85,086.00
March 9, 2016	\$790,818.30	\$65,315.54	\$19,770.46	\$85,086.00
October 9, 2016	\$725,502.76	\$66,948.43	\$18,137.57	\$85,086.00
March 9, 2017	\$658,554.33	\$68,622.14	\$16,463.86	\$85,086.00
October 9, 2017	\$589,932.19	\$70,337.69	\$14,748.31	\$85,086.00
March 9, 2018	\$519,594.50	\$72,096.14	\$12,989.86	\$85,086.00
October 9, 2018	\$447,498.36	\$73,898.54	\$11,187.46	\$85,086.00
March 9, 2019	\$373,599.82	\$75,746.00	\$9,340.00	\$85,086.00
October 9, 2019	\$297,853.82	\$77,639.65	\$7,446.35	\$85,086.00
March 9, 2020	\$220,214.17	\$79,580.65	\$5,505.35	\$85,086.00
October 9, 2020	\$140,633.52	\$81,570.16	\$3,515.84	\$85,086.00
March 9, 2021	\$59,063.36	\$59,063.37	\$1,476.58	\$60,539.95

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

	<i>Beginning Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
April 9, 2000	\$554,796.77	\$6,885.08	\$13,869.92	\$20,755.00
October 9, 2000	\$547,911.69	\$7,057.21	\$13,697.79	\$20,755.00
April 9, 2001	\$540,854.48	\$7,233.64	\$13,521.36	\$20,755.00
October 9, 2001	\$533,620.84	\$7,414.48	\$13,340.52	\$20,755.00
April 9, 2002	\$526,206.36	\$7,599.84	\$13,155.16	\$20,755.00
October 9, 2002	\$518,606.52	\$7,789.84	\$12,965.16	\$20,755.00
April 9, 2003	\$510,816.68	\$7,984.58	\$12,770.42	\$20,755.00
October 9, 2003	\$502,832.10	\$8,184.20	\$12,570.80	\$20,755.00
April 9, 2004	\$494,647.90	\$8,388.80	\$12,366.20	\$20,755.00
October 9, 2004	\$486,259.10	\$8,598.52	\$12,156.48	\$20,755.00
April 9, 2005	\$477,660.58	\$8,813.49	\$11,941.51	\$20,755.00
October 9, 2005	\$468,847.09	\$9,033.82	\$11,721.18	\$20,755.00
April 9, 2006	\$459,813.27	\$9,259.67	\$11,495.33	\$20,755.00
October 9, 2006	\$450,553.60	\$9,491.16	\$11,263.84	\$20,755.00
April 9, 2007	\$441,062.44	\$9,728.44	\$11,026.56	\$20,755.00
October 9, 2007	\$431,334.00	\$9,971.65	\$10,783.35	\$20,755.00
April 9, 2008	\$421,362.35	\$10,220.94	\$10,534.06	\$20,755.00
October 9, 2008	\$411,141.41	\$10,476.46	\$10,278.54	\$20,755.00
April 9, 2009	\$400,664.95	\$10,738.38	\$10,016.62	\$20,755.00
October 9, 2009	\$389,926.57	\$11,006.84	\$9,748.16	\$20,755.00
April 9, 2010	\$378,919.73	\$11,282.01	\$9,472.99	\$20,755.00
October 9, 2010	\$367,637.72	\$11,564.06	\$9,190.94	\$20,755.00
April 9, 2011	\$356,073.66	\$11,853.16	\$8,901.84	\$20,755.00
October 9, 2011	\$344,220.50	\$12,149.49	\$8,605.51	\$20,755.00
April 9, 2012	\$332,071.01	\$12,453.22	\$8,301.78	\$20,755.00
October 9, 2012	\$319,617.79	\$12,764.55	\$7,990.45	\$20,755.00
April 9, 2013	\$306,853.24	\$13,083.67	\$7,671.33	\$20,755.00
October 9, 2013	\$293,769.57	\$13,410.76	\$7,344.24	\$20,755.00
April 9, 2014	\$280,358.81	\$13,746.03	\$7,008.97	\$20,755.00
October 9, 2014	\$266,612.78	\$14,089.68	\$6,665.32	\$20,755.00
April 9, 2015	\$252,523.10	\$14,441.92	\$6,313.08	\$20,755.00
October 9, 2015	\$238,081.18	\$14,802.97	\$5,952.03	\$20,755.00
April 9, 2016	\$223,278.21	\$15,173.04	\$5,581.96	\$20,755.00
October 9, 2016	\$208,105.17	\$15,552.37	\$5,202.63	\$20,755.00
April 9, 2017	\$192,552.80	\$15,941.18	\$4,813.82	\$20,755.00
October 9, 2017	\$176,611.62	\$16,339.71	\$4,415.29	\$20,755.00
April 9, 2018	\$160,271.91	\$16,748.20	\$4,006.80	\$20,755.00
October 9, 2018	\$143,523.71	\$17,166.91	\$3,588.09	\$20,755.00
April 9, 2019	\$126,356.80	\$17,596.08	\$3,158.92	\$20,755.00
October 9, 2019	\$108,760.72	\$18,035.98	\$2,719.02	\$20,755.00
April 9, 2020	\$90,724.74	\$18,486.88	\$2,268.12	\$20,755.00
October 9, 2020	\$72,237.86	\$18,949.05	\$1,805.95	\$20,755.00
April 9, 2021	\$53,288.81	\$19,422.78	\$1,332.22	\$20,755.00
October 9, 2021	\$33,866.03	\$19,908.35	\$846.65	\$20,755.00
April 9, 2022	\$13,957.68	\$13,957.68	\$348.94	\$14,306.62

1999 STATEMENT OF APPROPRIATIONS, TAXES ASSESSED AND TAX RATE

Town Share of Rate:

Total Town Appropriations		\$2,949,494
Less: Revenues		- 1,289,499
Less: Shared Revenues		- 57,359
Add: Overlay		+ 151,917
Add: War Service Credits		<u>+ 13,545</u>

Net Town Appropriations **\$1,768,098**

Approved Town Tax Rate: \$5.76 (31% of Total Rate)

Local School Share of Rate:

School Appropriations - Lincoln		\$2,074,299
Less: State Education Taxes		<u>- 873,505</u>

Net Local School Appropriations - Lincoln **\$1,200,794**

Approved Local School Tax Rate: \$3.92 (21% of Total Rate)

.....

State Education Taxes

Equalized Valuation (no utilities) x \$6.60 **\$2,160,668**

(\$327,373,955)

Divided by Local Assessed Valuation (no utilities)

(\$303,933,360)

Approved State School Tax Rate: \$7.11 (39% of Total Rate)

County Share of Rate:

County Assessment		\$ 520,036
Less: Shared Revenues		<u>- 10,857</u>

Net County Appropriations **\$ 509,179**

Approved County Tax Rate: \$1.66 (9% of Total Rate)

Commitment Analysis:

Total Property Taxes Assessed \$5,638,739

Less: War Service Credits - 13,545

Total Property Tax Commitment **\$5,625,194**

Proof of Rate:

Net Assessed Valuation		Tax Rate	Assessment
State Education Tax	\$303,933,360	\$ 7.11	\$2,160,668
All Other Taxes	\$306,681,860	\$11.34	<u>\$3,478,071</u>
			\$5,638,739

TAX INFORMATION

Tax Collector's Report for the year ending December 31, 1999

Property Taxes Uncollected, Committed and Other Debits

	1999 Levy	1998 Levy	1997 Levy	Prior Levies
<i>Uncollected Taxes-Beginning of Year</i>				
Property Taxes		266,907.25		
Yield Taxes				
<i>Taxes Committed – This Year</i>				
Property Taxes	5,635,687.11			
Yield Taxes	-0-			
<i>Overpayment</i>				
Property Taxes	11,772.00	132.16		
Yield Taxes				
Interest & Penalties Collected On Delinquent Taxes	2,696.80	14,703.38		
<i>TOTAL DEBITS</i>	\$ 5,650,155.91	\$281,742.79		

Property Taxes Collected, Abated and Other Credits

Remitted to Treasurer During Fiscal Year

Property Taxes	5,227,913.78	265,748.24
Yield Taxes	-0-	
Interest & Penalties	2,696.80	14,703.38

Abatements Made

Property Taxes	27,836.06	1,291.17
Current Levy Deeded		

Uncollected Taxes – End of Year

Property Taxes	391,709.27	
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<i>TOTAL CREDITS</i>	\$5,650,155.91	\$281,742.79
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TAX INFORMATION

Tax Collector's Report for the year ending December 31, 1999

Liens Taken for Unpaid Property Taxes

	1998 Levy	1997 Levy	1996 Levy	Prior Levies
Unredeemed Liens at Beg. Fiscal Year		41,210.05	23,455.14	13,405.22
Liens Executed During Fiscal Year	48,064.70			
Interest & Costs Collected After Lien Deferral Uncollected	659.40 1,985.00	2,828.12	4,735.23	
TOTAL DEBITS	50,709.10	44,038.17	28,190.37	13,405.22

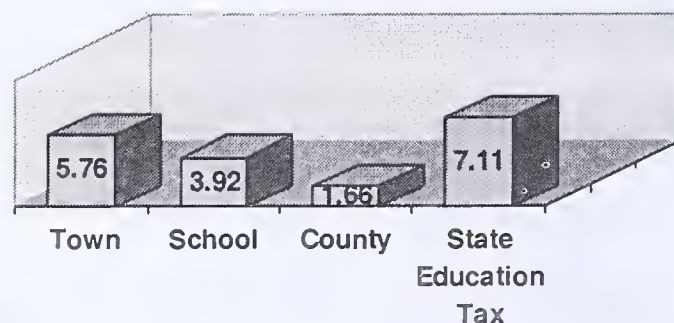
Remitted To Treasurer

Redemptions	12,959.67	22,641.55	20,807.70	7,027.44
Interest & Costs Collected (After Lien Execution)	659.40	2,828.12	4,735.23	
Deferral	10.00			
Abatements of Unredeemed Taxes	228.34	457.33	462.38	1,458.67
Unredeemed Liens Bal. End of Year	36,851.69	18,111.17	2,185.06	4,919.11
TOTAL CREDITS	50,709.10	44,038.17	28,190.37	13,405.22

Respectfully Submitted,

Sandy
Sandy Doyholuk
Tax Collector

1999 Tax Rate



Uncollected Balances for Year Ending 1995

TAXPAYER NAME	1995 LIENS
CARON, ANTHONY	\$76.89
CARON, ANTHONY	\$76.89
COOLIDGE HOMEOWNERS ASSOC.	\$471.30
COOLIDGE HOMEOWNERS ASSOC.	\$361.34
COOLIDGE HOMEOWNERS ASSOC.	\$361.34
VILLAGE OF LOON MOUNTAIN	\$471.30
VILLAGE OF LOON MOUNTAIN	\$471.30
TOTAL UNREDEEMED LIEN 1995	\$2,290.36



W. Murray Clark (11 years of age) with 3 year old Woggles, coaxing the bear up the tree to be seen by passerbys. Later platforms were built to enable the bears to comfortably rest at the top

Uncollected Balances for Year Ending 1996

TAXPAYER NAME	1996 LIENS
CARON, ANTHONY J. ET AL	\$61.22
CARON, ANTHONY J. ET AL	\$61.22
COOLIDGE HOMEOWNERS ASSOC.	\$454.76
COOLIDGE HOMEOWNERS ASSOC.	\$349.17
COOLIDGE HOMEOWNERS ASSOC.	\$349.17
VILLAGE OF LOON MOUNTAIN	\$454.76
VILLAGE OF LOON MOUNTAIN	\$454.76
TOTAL UNREDEEMED LIENS 1996	\$2,185.06



Richard's Studio of NY

*L-R: W. Murray Clark: US Navy officer training at
Brown University.*

*Edward M. Clark: US Merchant Marine served on a
fast freighter in the engine room.*

Uncollected Balances for Year Ending 1997

TAXPAYER NAME	1997 LIENS
CARON, ANTHONY J. ET AL	\$49.94
CARON, ANTHONY J. ET AL	\$18.19
CHENARD, JOSEPH	\$578.49
CHENARD, JOSEPH	\$41.16
CHENARD, JOSEPH	\$21.09
CHENARD, JOSEPH	\$325.87
CHENARD, JOSEPH	\$1,423.03
CHENARD, JOSEPH	\$450.36
COOLIDGE HOMEOWNERS ASSOC	\$330.80
COOLIDGE HOMEOWNERS ASSOC	\$256.79
COOLIDGE HOMEOWNERS ASSOC	\$225.04
COUILLARD, ROLAND	\$115.80
CRITZ, GEORGE & CARMEN GLORIA	\$697.38
CUCURULL, MARY ANN	\$195.09
DURRELL, KERRI	\$446.69
DURRELL, KERRI	\$980.70
G A M SURGICAL SPECIALISTS INC.	\$592.42
GULLEY, RUTH C	\$1,163.37
GULLEY, RUTH C	\$809.45
HOWLETT, JEFFREY,	\$848.67
LAVIGNE, DARYL K	\$1,700.33
MCGINLEY, E. PAUL & MARGARET	\$341.48
MURPHY, LINDA	\$919.21
O'TOOLE, TRUSTEE, DANIEL	\$3,081.08
RUSSACK, RICHARD	\$42.41
SCANDINAVIAN HEALTH SPA INC	\$1,326.59
STOCKTON, BARBARA	\$125.54
VILLAGE OF LOON MOUNTAIN	\$325.93
VILLAGE OF LOON MOUNTAIN	\$294.18
WILLEY, ROY E. JR.	\$384.09
TOTAL UNREDEMED LIEN 1997	\$18,111.17

Uncollected Balances for Year Ending 1998

TAXPAYER NAME	1998 LIENS
ANTONANGELI, MARK & CYNTHIA	\$632.00
BURROWS, RONALD & REINE	\$803.77
CARON, ANTHONY J. ET AL	\$332.09
CARON, ANTHONY J. ET AL	\$310.09
CHENARD, JOSEPH	\$41.51
CHENARD, JOSEPH	\$31.38
CHENARD, JOSEPH	\$328.84
CHENARD, JOSEPH	\$1,443.68
CHENARD, JOSEPH	\$456.91
COLLARI, RICHARD & JOSEPHINE	\$629.09
COLLARI, RICHARD & JOSEPHINE	\$600.01
COOLIDGE HOMEOWNERS ASSOC	\$332.09
COOLIDGE HOMEOWNERS ASSOC	\$332.09
COOLIDGE HOMEOWNERS ASSOC	\$256.75
COOLIDGE HOMEOWNERS ASSOC	\$234.75
COUILLARD, ROLAND	\$332.09
CRITZ, GEORGE & CARMEN GLORIA	\$791.56
CROWSHAW ET AL, ANDREW	\$202.99
DURRELL, KERRI	\$453.66
DURRELL, KERRI	\$990.67
FERREIRA, JOHN & THOMAS	\$298.84
G A M SURGICAL SPECIALISTS INC.	\$600.01
GULLEY, RUTH C	\$1,528.69
GULLEY, RUTH C	\$828.79
GUSTIN, MICHAEL & ANN MARIE	\$80.10
HAYES TRUSTEE, G. HOWARD	\$510.69
HUNTOON, MARY ANN	\$236.32
HUNTOON, ROGER & MARY ANN	\$165.67
HUNTOON, ROGER & MARY ANN	\$310.09
L.J. HERZOG CONST. DEV.	\$1,105.77
LAURIE, CARTER & EILEEN	\$1,554.58
LAVIGNE, DARYL K	\$2,683.38
MALEY, ROBERT & CYNTHIA	\$730.28
MCGEE JR, GEORGE	\$671.93
MCGINLEY, E. PAUL & MARGARET	\$346.06
MCGINLEY, WILLIAM	\$84.69
MOSS TRUSTEE, RUTH	\$334.82
MURPHY, LINDA	\$1,410.33
O'TOOLE, TRUSTEE, DANIEL	\$3,134.28
PASCIUTO, FRANK & FERMINA	\$256.75
PASCIUTO, FRANK & FERMINA	\$234.75
PERREAULT JR, ROBERT & NANCY	\$641.45
PERREAULT JR, ROBERT & NANCY	\$165.44

Uncollected Balances for Year Ending 1998

RUSSACK, RICHARD	
SAFFO, RICHARD	\$239.99
SCANDINAVIAN HEALTH SPA INC	\$2,773.75
STEARNS, CAROL	\$910.50
STOCKTON, BARBARA	\$126.52
STONE, PETER & MARGARET	\$41.37
STRATOULY, MARY JO	\$1,068.14
STRICKLAND, THOMAS & PAULINE	\$445.98
THATCHER, BRUCE M	\$791.56
VILLAGE OF LOON MOUNTAIN	\$332.09
VILLAGE OF LOON MOUNTAIN	\$310.09
WILLEY, ROY E. JR.	\$386.97
TOTAL UNREDEEMED LIEN 1997	\$34,876.69



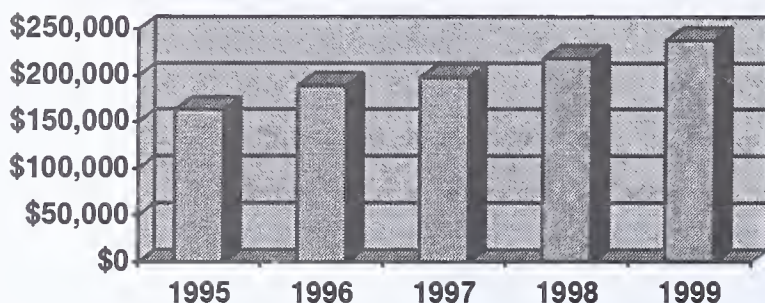
W. Murray Clark with baby Onyx on January 22, 1987, one day after the cub's birth. Pearl, Onyx's mother, looked on with approval as Murray examined her 14 ½ ounce cub.

TOWN CLERK INFORMATION

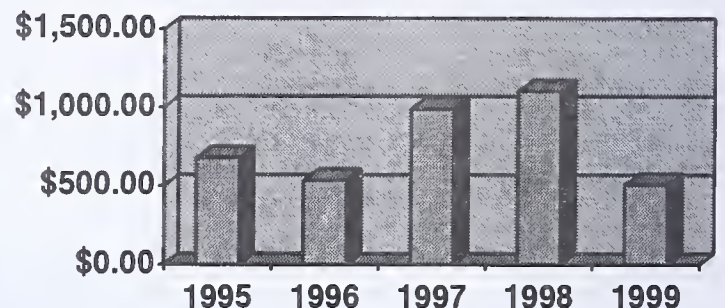
Town Clerk's Report for year ending December 31, 1999

Cash on Hand 01/01/99	\$ 250.00
1999 Auto Registrations	238,357.00
1999 Dog Licenses	509.50
1999 Vitals, Fees and UCC Filings	2,084.65
<hr/>	
Total	\$241,201.15

5 Year Comparison of Motor Vehicle Revenues



5 Year Comparison of Dog Licenses Revenues



The above charts demonstrate a 5-year comparison in revenues received from motor vehicle registrations and dog licenses. Please notice the sharp decrease in revenues from dog licenses for 1999 as compared to 1997 and 1998. One reason for the difference is the fact that, in 1997 and 1998, dog owners who had not licensed their dogs by April 30th were sent letters noting their violation of RSA 466:1 and informed that a civil forfeiture would be issued, which carries with it a \$25.00 fine. As you can see, the letters prompted many dog owners to license their pet prior to issuance of the civil forfeiture. However, in 1999 the letters were not mailed to dog owners, due to time constraints, which resulted in a lower percentage of dog owners licensing their pets. Identification of the unlicensed dogs and preparation of the letters involves a considerable amount of time and money, which should not be necessary. **As a responsible pet owner, please remember to license your dog.** This state law is for your protection as well as for your pet's protection.

Respectfully submitted,

Sandy Dowholuk
Town Clerk

UNAUDITED 1999 PAYROLL BY DEPARTMENT

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
TOWN OFFICERS EXPENSES			
Bourassa, Cheryl	\$230.00		\$230.00
Conn, William	\$450.00		\$450.00
Dovholuk, Sandy	\$24,200.92	\$323.50	\$24,524.42
Clerk & Tax Collector	\$5,350.00		\$5,350.00
Duguay, Jane	\$230.00		\$230.00
Gionet, Edmond	\$1,800.00		\$1,800.00
Huot, Deanna	\$1,800.00		\$1,800.00
Lavigne, K. Jeanne	\$20,739.94	\$707.42	\$21,447.36
Riley, Duncan	\$1,800.00		\$1,800.00
Rineer, Cindy	\$21,654.36	\$210.79	\$21,865.15
Robinson, O.J.	\$250.00		\$250.00
Tetley, Doris	\$230.00		\$230.00
Tetley, Judith	\$2,100.00		\$2,100.00
ELECTIONS			
Conn, Evelyn	\$112.50		\$112.50
Donahue, Mary	\$112.50		\$112.50
Parent, Carol	\$112.50		\$112.50
Rineer, Cindy	\$112.50		\$112.50
CEMETERY & TOWN BLDG.			
Aldridge, Victor	\$4,568.78		\$4,568.78
Ramsey, William	\$11,854.13		\$11,854.13
PLANNING & ZONING			
Perreault, Robert	\$39,216.05		\$39,216.05
Rineer, Cindy		\$882.02	\$882.02
PUBLIC WORKS			
Beaudin, David	\$23,717.10	\$2,394.29	\$26,111.39
Durrell, Clayton	\$15,260.46	\$237.94	\$15,498.40
Dyer, Richard	\$26,135.73	\$2,354.16	\$28,489.89
Harrington, Michael		\$5,481.90	\$5,481.90
Huot, Francis	\$4,088.00		\$4,088.00
Willey, William	\$37,140.81	\$1,270.96	\$38,411.77
SOLID WASTE FACILITY			
Beaudin, Paul	\$33,275.20		\$33,275.20
Huot, Francis	\$544.00		\$544.00
Pierce, Linwood	\$20,688.99	\$472.32	\$21,161.31
Strickland, Thomas	\$24,706.58	\$141.12	\$24,847.70
LIBRARY			
Gray, Carol J.	\$56.00		\$56.00
Moore, Michelle	\$824.50		\$824.50
Nothnagle, Mark	\$5,889.89		\$5,889.89
Peltier, Janet	\$2,931.84		\$2,931.84
Pendleton, R. Nicol	\$612.60		\$612.60
Riley, Carol Ann	\$18,466.00		\$18,466.00
WATER & SEWER DEPT.			
Durrell, Clayton	\$2,889.01		\$2,889.01
Harrington, Michael R.	\$25,207.69		\$25,207.69

UNAUDITED 1999 PAYROLL BY DEPARTMENT

EMERGENCY MANAGEMENT			
Chevalier, Mark	\$1,042.00		\$1,042.00
Christy, Steven J.	\$158.99		\$158.99
Harrington, Mitchell R.	\$16.30		\$16.30
Smith, Theodore P.	\$500.00		\$500.00
FIRE DEPARTMENT			
Beard, Ronald	\$340.43		\$340.43
Blaisdell, Jay	\$538.94		\$538.94
Brown, Richard	\$374.45		\$374.45
Carroll, Sean	\$206.99		\$206.99
Dauphine, Clifton	\$2,650.12		\$2,650.12
Duguay, Arthur	\$348.25		\$348.25
Duguay, Jay	\$181.87		\$181.87
Emerson, Ronald	\$722.04		\$722.04
Glidden, William M. Jr.	\$200.16		\$200.16
Harrington, Mitchell R.	\$459.94		\$459.94
Hartle, Amy	\$395.37		\$395.37
Hartle, Larry	\$450.97		\$450.97
Haynes, Nathan	\$1,905.68		\$1,905.68
Kehoe, Derek	\$86.32		\$86.32
Kenney, Robert	\$1,062.14		\$1,062.14
Lavigne, Daryl	\$33.03		\$33.03
LoPresti, Paul	\$669.74		\$669.74
Nigro, Josh	\$514.06		\$514.06
Rineer, Bryan	\$185.41		\$185.41
Rosolen, Dennis	\$833.36		\$833.36
Rosolen, Kristin	\$122.32		\$122.32
RECREATION DEPARTMENT			
Bartlett, John	\$394.88		\$394.88
Bartlett, Nancy	\$43.88		\$43.88
Bartlett, Sharon	\$430.39		\$430.39
Bujeaud, Nicholas	\$1,694.88		\$1,694.88
Conn, James	\$49.00		\$49.00
Dovholuk, David	\$3,840.00		\$3,840.00
Dovholuk, Matt	\$250.25		\$250.25
Drapeau, Anthony	\$2,215.00		\$2,215.00
Drapeau, Denise	\$3,205.88		\$3,205.88
Drew, Casey	\$130.00		\$130.00
Dubuque, Kristie A.	\$45.50		\$45.50
Duguay, Jane	\$1,743.64		\$1,743.64
Duguay, Jay	\$19.50		\$19.50
Lavigne, Kim	\$1,317.25		\$1,317.25
Miller, Zachery	\$1,566.50		\$1,566.50
Taylor, Kelly	\$1,561.63		\$1,561.63
Tower, Tara	\$27,031.02		\$27,031.02
Tremblay, Cara	\$58.50		\$58.50
Weeden, Blair	\$1,745.27		\$1,745.27
Weeden, Kyle W.	\$1,794.00		\$1,794.00
Weeden, Natalie	\$1,226.52		\$1,226.52

UNAUDITED 1999 PAYROLL BY DEPARTMENT

Employee's Name	Regular Wages	Overtime Wages	Special Detail Wages	Gross Wages
POLICE DEPARTMENT				
Boutin, Arthur P. Jr.			\$210.00	\$210.00
Brunelle, Katherine			\$72.00	\$72.00
Buhrman, Linus	\$17,444.83	\$974.05	\$1,490.00	\$19,908.88
Bujeaud, Joseph J.	\$21,121.21	\$1,222.05	\$1,299.22	\$23,642.48
Burrows, Steve			\$240.00	\$240.00
Carroll, Sabra Knapp	\$469.25			\$469.25
Chivell, Joseph	\$35,457.80		\$3,049.00	\$38,506.80
Christy, Steven	\$4,241.89	\$277.28		\$4,519.17
Cooper, Branden R.	\$6,867.92	\$645.20		\$7,513.12
Dexter, Jennifer	\$258.40			\$258.40
Dunn, Linda	\$2,226.00			\$2,226.00
Fedele, Andrea Marie	\$6,839.20	\$136.95		\$6,976.15
Fournier, Ronald W.			\$260.00	\$260.00
Gordon, Colleen	\$24,377.37	\$311.63	\$310.00	\$24,999.00
Harrington, Mitchell	\$3,246.50	\$84.00		\$3,330.50
Hilliard, John	\$3,608.78			\$3,608.78
Kelly, Ryan	\$8,397.30	\$418.60	\$240.00	\$9,055.90
Labbe, Sheryl L.			\$600.00	\$600.00
Mack-Keeney, Barbara			\$80.00	\$80.00
McCarthy, Michael	\$19,872.45	\$1,849.85		\$21,722.30
McComiskey, Karen	\$973.93			\$973.93
McKinley, Scott	\$7,241.98	\$617.83	\$807.00	\$8,666.81
Miller, David			\$480.00	\$480.00
Moorhead, Douglas			\$480.00	\$480.00
Morris, Chad	\$7,944.09	\$836.45	\$2,102.00	\$10,882.54
Oleson, Ryan	\$21,796.77	\$625.68	\$1,840.00	\$24,262.45
Pequeno, Jose	\$25,902.21	\$875.00	\$2,848.00	\$29,625.21
Rannacher, Carol	\$28,280.63	\$2,619.25		\$30,899.88
Sargent, Bradford	\$28,823.48	\$2,328.07	\$3,140.08	\$34,291.63
Schumann, Michael	\$28,013.24	\$1,932.77	\$807.00	\$30,753.01
Smith, Theodore	\$41,489.76		\$1,520.00	\$43,009.76
Tamulonis, Michael	\$32,307.54	\$1,108.62	\$1,583.00	\$34,999.16
Tyler, Richard			\$500.00	\$500.00

TOWN OF LINCOLN
Treasurer's Report
January 1, 1999 - December 31, 1999

General Fund

Balance 1/1/99	\$ 1,267,133.31
Received	\$ 7,978,507.71
Disbursed	\$ 7,492,819.46
Balance 12/31/99	<u>\$ 1,752,821.56</u>

Distribution of Cash:

Citizens Bank	\$ 1,601,363.03
Deposit in transit	\$ 33,285.01
NH Public Deposit Investment Pool	\$ 118,173.52
Total	<u>\$ 1,752,821.56</u>

School Tax Escrow Account

Received from General Fund	\$ 1,000,000.00
Interest	\$ 249.52
Balance 12/31/99	<u>\$ 1,000,249.52</u>

Distribution of Cash:

NH Public Deposit Investment Pool	\$ 1,000,249.52
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Sewer Tap Fee Account

Balance 1/1/99	\$ 172,513.40
Received	\$ 5,927.33
Balance 12/31/99	<u>\$ 178,440.73</u>

Distribution of Cash:

Citizens Bank	\$ 178,440.73
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1999 Treasurer's Report-continued

Water Tap Fee Account

Balance 1/1/99	\$	221,232.63
Receipts	\$	5,639.39
Disbursed: Transfer to General Fund	\$	122,800.16
Balance 12/31/99	\$	<u>104,071.86</u>

Distribution of Cash:

Citizens Bank	\$	104,071.86
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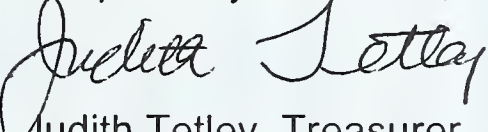
Comfort Inn Bond Account

Received	\$	8,600.00
Interest	\$	94.14
Balance 12/31/99	\$	<u>8,694.14</u>

Distribution of Cash:

Laconia Savings Bank	\$	8,694.14
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Respectfully submitted,


Judith Tetley, Treasurer

Report of The Trust Funds-Capital Reserve Accounts of the Town of Lincoln-1999

Name of Trust Fund	Purpose	How Invested	Balance 12/31/98	Deposits	Expended	Interest	Ending Balance 12/31/99
Ballfield	Capital Reserve	Savings Deposit	\$ 41,128.07			\$ 1,441.57	\$ 42,569.64
Cemetery Trust Fund	Cemetery Care	Savings Deposit	\$ 31,663.30	\$ (3,800.00)		\$ 575.73	\$ 28,439.03
Community Building	Capital Reserve	Savings Deposit	\$ 107,059.73	\$ 25,000.00		\$ 4,210.71	\$ 136,270.44
Fire Truck & Equipment	Capital Reserve	Savings Deposit	\$ 126,848.91	\$ 25,000.00	\$ (2,917.22)	\$ 4,004.54	\$ 155,853.45
Incinerator Close-Out	Capital Reserve	Savings Deposit	\$ 2,034.38	\$ 1,000.00		\$ 40.64	\$ 3,075.02
Library Technology	Capital Reserve	Savings Deposit	\$ 16,921.74			\$ 507.73	\$ 14,512.25
Library Addition	Capital Reserve	Savings Deposit	\$ 1,433.54			\$ 28.64	\$ 1,462.18
Police Equipment	Capital Reserve	Savings Deposit	\$ 10,211.16		\$ (7,997.95)	\$ 286.49	\$ 2,499.70
Public Vehicles	Capital Reserve	Savings Deposit	\$ 38,017.41		\$ (33,345.00)	\$ 767.35	\$ 5,439.76
Revaluation	Capital Reserve	Savings Deposit	\$ 29,696.88			\$ 977.42	\$ 30,674.30
Road & Street Reconstruction	Capital Reserve	Savings Deposit	\$ 115,602.23		\$ (23,127.39)	\$ 4,429.21	\$ 96,904.05
Sewer Rehabilitation	Capital Reserve	Savings Deposit	\$ 72,416.63		\$ (6,382.52)	\$ 1,547.32	\$ 67,581.43
Water Rehabilitation	Capital Reserve	Savings Deposit	\$ 24,998.34		\$ (25,500.00)	\$ 654.15	\$ 152.49
Town Building (Statement)	Capital Reserve	Savings Deposit	\$ 13,251.69		\$ (13,500.00)	\$ 290.44	\$ 42.13
Town Building PDIP	Capital Reserve	PDIP	\$ 634,384.28		\$ (640,000.00)	\$ 12,871.24	\$ 7,255.52
Solid Waste Facility Imp.	Capital Reserve	Savings Deposit	\$ -	\$ 10,000.00	\$ (810.00)		\$ 9,190.00

Respectfully Submitted,

Kyrene Lavigne

K. Jeanne Lavigne, Trustee of Trust Funds

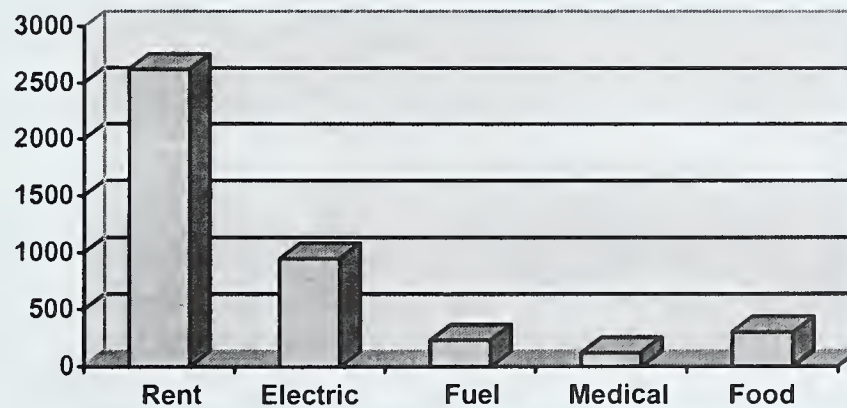
Town of Lincoln

1999 Welfare Statistics

	1998	1999
Total Cases	27	18
Single Person	10	7
Families	10	11
Cases Due to Medical Reasons	2	3
Assistance Most Frequently Requested	Rent	Rent
Average Monthly Rent	\$300	\$354
Food Vouchers Issued	5	6
Enrolled in Work Program	0	0
Cases Sanctioned	0	0
Homeless Persons Assisted	2	0

1999 Welfare Statistics

Annual Budget \$10,500



TOWN OF LINCOLN

Annual Report of the Board of Selectmen

Happy New Year to all. Our First Night Celebration was a wonderful success thanks to all of the volunteers and numerous donations.

We hope you enjoy our theme for the Town Report this year. The 70th anniversary for Clark's Trading Post was 1998 and the 50th anniversary of the Bear Show at Clark's was 1999. The anniversary of Clark's is a wonderful reminder of the History of Lincoln and the contribution Clark's has made to the Lincoln Woodstock area.

Perhaps one of the largest projects this year was the move back into the newly renovated Town Hall. Our new building has come out looking great and is proving to be very useful for continuous public meetings that occur in the building. The front landscaping was completed this Fall along with the paving of the top and bottom parking lots, the new entrance to the Mill House and the new Police sign.

Our new Police Chief was hired in March and we welcome Chief Theodore Smith who is doing a fine job with our Police Department.

The Library is now fully equipped with new computers and is linked to the School allowing enormous amounts of information for the children of the LinWood School District.

The Public Works Department purchased a new backhoe which replaced the twice rebuilt old one. The Cemetery Roads were paved and we need to also note that Lincoln has some of the finest looking cemeteries in the area. Cold Springs Wells were flushed and rehabilitated to allow for additional water flow. You will note that there is an article on the Warrant to start a new capital reserve for Water Treatment Filter Unit #3. We continue to work closely with Bill Willey, Public Works Superintendent to monitor water usage in the Town. The LaBrecque Street project is currently underway and is approximately 60% complete with the work scheduled to for completion this Spring.

The end of August also brought new challenges to the Town Office. Long time Administrative Secretary Jeanne Lavigne made the decision to move on and work for the Town of Belmont. We wish Jeanne well. The Board of Selectmen decided to have an outside firm, Municipal Resources, Inc., conduct an assessment report on the overall running of the Town Offices. We are currently implementing many of the recommendations and are actively pursuing someone for the position of Administrative Assistant.

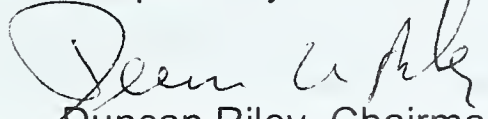
Selectmen's Report
Page 2

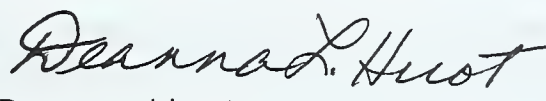
Woodard and Curran has now completely taken over the operation of the Sewer Department. Dizzy Durrell retired after over 30 years of service to the Town. We wish Dizzy well in his retirement years.

We would like to note that the Lincoln 1998 Town Report took 3rd place in it's category by population, in the Annual New Hampshire Municipal Association contest of annual reports.

Hopes for the new year include the continued fight to settle the new school funding plan and finish Penstock Trail for biking and hiking to Loon.

Respectfully submitted,


Duncan Riley, Chairman


Deanna Huot


Edmond Gionet
Board of Selectmen



*May 1999. L-R W. Murray Clark w/Kuruk (the Pawnee boys name for bear.)
Edward M. Clark w/Nita (the Choctaw girls name for bear.)*

Lincoln Public Library 1999 Annual Report

Adult Fiction	3861	Adult Non-Fiction	1534
Juvenile Fiction	2212	Juvenile Non-Fiction	598
Videos	3676	Books on Tape	385
Inter-library loans (Borrowed)	179	Inter-library loans (Loaned)	103
Computer usage		2879	
(This includes Registered Patrons and Non-Patrons)			

The Lincoln Public Library has become a very important resource for the residents of the Lincoln-Woodstock community, as well as the visitors to our towns. We have seen a tremendous increase in the use of the library; statistics don't always reflect the amount of use that the Library receives.

We have received numerous compliments from visitors to the area on the wonderful library and services including email retrieval, copy service and Fax service that we offer to the Non-Patron.

Our Registered Patrons have gone from 1600 to over 1800 in the past year. We attribute that to the technology that we offer to the community with our 6 Internet accessible computers available for patron use. Students have begun to utilize the library more often, as they can access their files from the school and work on them at the Public Library.

We have had several children's programs this year including our annual Summer Reading Program, which was a great success with our partnership with the Moosilauke Public Library. Mrs. Santa visited the library this year, 30 children attended this program and fun was had by all. We have had several informational programs for the adults, including a program on Seasonal Affective Disorder, and an open discussion on our educational system. We also co-sponsored a program with the Upper Pemigewasset Historical Society entitled "Tourism in the Gilded Age."

In closing, we would like to thank everyone for all the support the library has received in the past year.

Respectfully submitted,


Carol Riley
Library Director

1999 Police Department Annual Report

In 1999, the police department underwent a number of changes, it relocated to its renovated offices and three additional officers were hired to fill vacancies that existed. Two dispatchers were also hired to complete staffing in that area. But most important, the year allowed us a chance to develop a better understanding of our service commitment to the town.

The police department adopted the following mission statement in 1999 and it forms the bedrock upon which our quality of service philosophy is based:

“ The purpose of the Lincoln Police department is to uphold the law fairly and firmly; to prevent crime; to pursue and bring to justice those who break the law; to keep the peace, to protect, help and reassure the community: and to be seen to do all this with integrity, common sense and sound judgment.

We must be compassionate, courteous and patient, acting without fear or favor or prejudice to the rights of others. We need to be professional, calm and restrained in the face of violence and apply only that force which is necessary to accomplish our lawful duty.

We must strive to reduce the fears of the public and, so far as we can, to reflect their priorities in the action we take. We must respond to well founded criticism with a willingness to change”

1999 also saw the department develop a School Resource officer who works closely with the school, parents and youth of our community. This program was developed through a grant that the department received through the NH Attorney Generals office. The program has been extremely well received and is part of the department's service commitment to the community.

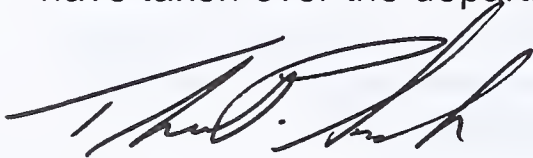
The Lincoln Police department also introduced a web page, in order to provide information on the department (www.LincolnNH.com/Police). This web page will be further enhanced in 2000 to provide more information on the department and its activities.

One of the most important activities that the department has undertaken in 1999 was to start the NH State Accreditation process for police departments. The state has presently less than 10 police departments that have undergone an internal inspection and have been accredited. The Lincoln police department has voluntarily requested that it is ready for an inspection, after months of reviewing police procedures it is preparing for an internal inspection sometime in the coming year.

This is an important step in developing the police department and to ensure that we fully comply with issues dealing in laws, procedures and liability matters. Police

agencies that are accredited are given preferential treatment by the state and their insurance carriers because they are following standards that are recommended nationally. This is a difficult achievement for all the agencies that have made the grade and one that all the members of the Lincoln Police department will be working on.

Lastly, I would like to thank everyone, for their assistance and support since I have taken over the department.



Theodore P Smith
Chief of Police

Lincoln Police Department Activity 1999

Criminal Investigations	842
Arrests (Adults)	309
Arrests (Juveniles)	14
Restraining Orders	15
Motor Vehicle Stops	1,885
Parking Tickets Issued	111
Motor Vehicle Accidents	119

1999 Emergency Management Annual Report

This past summer I was appointed as Director of Emergency Management and was responsible for the preparation dealing with Y2K and all the problems that were envisioned. Fortunately, nothing happened and we entered the new century with no electrical problems, no computer glitches and nothing to report except some world-wide celebrations.

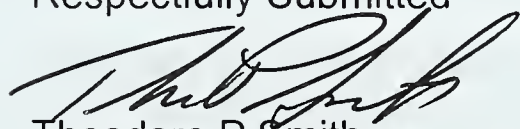
In 1999 I consolidated the emergency management office and relocated it to the police department administrative office. This allows it the space to plan and deal with emergencies using a central area with the communications of the dispatch center readily available.

This plan was coordinated with the NH Emergency Management and in the year 2000 the Lincoln Emergency Management was awarded 14,800 in order to improve the emergency management program, consolidate service, implement Critical Incident Command and update equipment in the Dispatch Center.

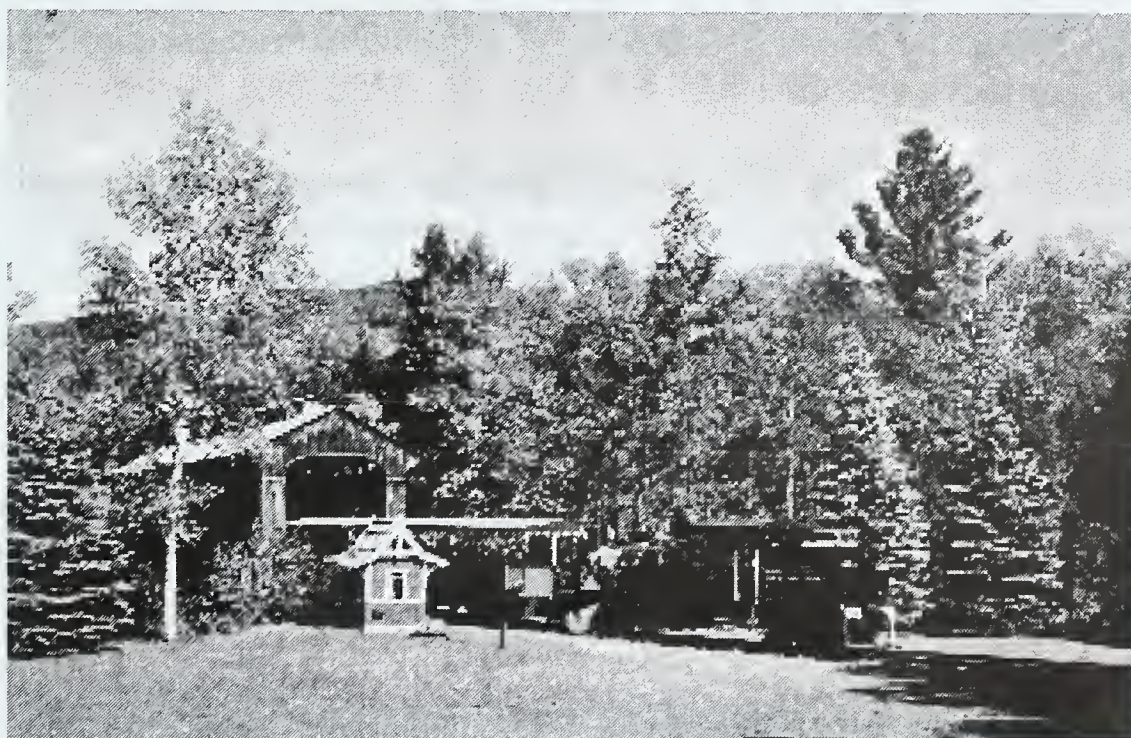
Two grant requests were made of the federal government for a generator at the school and I am hoping that at least one will be given. But I do not believe that these will be given out until 2001. In the meantime, I will continue to look for other sources.

If anyone has any question regarding Emergency management issues, please feel free to contact me at the Lincoln Police department.

Respectfully Submitted



Theodore P Smith
Emergency Management Director



Lincoln Fire Department 1999 Annual Report

The Lincoln Fire Department responded to just under one hundred calls in 1999. This we feel was due mainly to a lower number of false alarms as the past few years the number exceeded one hundred. Firefighters continue to respond in good numbers ready for what dangers await, to protect our community.

This past year in the fire service, we lost a number of brother firefighters around the country to that ever-present dragon, FIRE. Worcester, Massachusetts being the worse with six. You will be proud to know that Lincoln was represented at the services held in December. I mention this because whether we are full time or in our case volunteers, the danger is the same, fire is fire. This is why we train each month, this is why you see our equipment used for a variety of activities because the more we use them the better prepared we are and the better the equipment will be when that alarm comes in.

There were a number of training activities, which occurred this year. Some of which are the ever needed Self Contained Breathing Apparatus, building pre-planning, hazardous materials, propane gas, Incident Command, pumping exercise, ladder drill, interior advancement, rope rescues, driver training and wildland fire suppression to name a few. A number of our firefighters attended the Twin State Fire School in May, learning tactics in subjects such as pumping, foam and hazardous materials response. Our budget is not going to waste in sending people to any fire school as it better prepares us for the dangers that await. As you see we are constantly improving our skills to serve the community as best we can.

Some of the other activities the fire department is involved with are replacing outdated personal protective clothing and breathing apparatus in order to maintain NFPA compliance. We have updated the computer system and software to provide better record keeping and equipment control as well as word processing capabilities, and at this writing we have gone to bid for a new fire engine and are proud to say it is well within budget without compromising any needed equipment or capabilities. For this, we ask for your support.

A note worthy item, last June Firefighters Jay Blaisdell and Mitchell Harrington were involved in a water rescue in the East Branch just above Lady's Bathtub. Using rope and skill, they were able to rescue a male teenager from the river after a storm, which caused the river to rise suddenly. This was not an easy task and we ask you to join us in congratulating Jay and Mitch for a job well done. Again, your Fire Department stands ready to protect our community.

Last May, the Fire Department experienced a wildland fire in the Lincoln Woods, which burned around thirteen acres. This may seem small, but it could

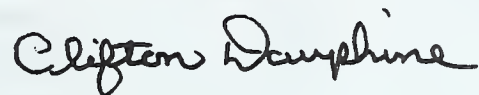
have been much worse as the woods were dry. We would like to thank all of those from Lincoln and Woodstock who helped in the suppression of that fire in equipment, food and drink, manpower or just being there. And with the way this winter is going, we may very well have another dry season and with much storm damage, the potential is real for more wildland fires here and around the state as well. As Smokey the Bear says, "Please be careful."

There were a few changes in the Department this year. Firefighter Leo Kenny was promoted to Captain and Firefighter Jay Blaisdell was promoted to Lieutenant as the position of Captain was vacant and another Lieutenant is needed for better organization and direction. A well deserved move for these two firefighters, as they are skilled, experienced and loyal. Firefighter Mitchell Harrington accepted a job as full time firefighter for the Town of Gilmanton and remains a member of our Department when he is in the area, we are proud of Mitch for his accomplishments. Deputy Chief Dennis Rosolen accepted a full time position of Captain at the New Hampshire Fire Academy in Concord where he is in charge of testing and accreditation as well as teaching. Dennis will remain with us as a Deputy as he commutes each day. We ask you to join us in congratulating these firefighters in their achievements.

Each year we gain new members and lose some. However, the average count stays around twenty. Lincoln is a very transient community and as people come and go so does our membership. We try to maintain the right type of person needed for the job to better serve you.

Finally, once again the Lincoln Fire Department would like to remind each of you to maintain your smoke and carbon monoxide detectors and with spring coming soon, if any outside burning is needed you must first obtain a fire permit. I thank you and the Selectmen for your support as it makes our job easier.

Respectfully submitted,



Clifton Dauphine, Fire Chief

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required before doing ANY outside burning. Fire permits are required for any open burning unless the ground is completely covered with snow where the burning will be done. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

There are eleven Forest Rangers who work for the New Hampshire Division of Forests and Lands, Forest Protection Bureau. During the 1999 season Forest Rangers were busy assisting communities with suppression of difficult and remote multi-day fires. Forest Rangers have also investigated numerous complaints regarding violations of the timber harvest and forest fire laws, and taken enforcement action to ensure compliance. If you have any questions regarding forest fire or timber harvest laws, please call our office at 271-2217.

There are 2400 Forest Fire Wardens and Deputy Forest Fire Wardens throughout the state. Each town has a Forest Fire Warden and several Deputy Wardens who assist the Forest Rangers with forest fire suppression, prevention, and law enforcement. The 1999 fire season was a challenging but safe year for wildland firefighters in New Hampshire. The severe drought conditions throughout the spring and summer months combined with residual effects of 1998 Ice Storm, resulted in a dramatic increase in wildland fires. In addition to burning in excess of 452 acres, 35 structures were also impacted by wildfire. Wildland fires in the urban interface is a serious concern for both landowners and firefighters. Homeowners can help protect their structures by maintaining adequate green space around them and making sure that houses are properly identified with street numbers.

The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection and reports from citizens aid in the quick response from local fire departments. This is a critical factor in controlling the size of wildland fires and keeping the loss of property and suppression costs as low as possible.

Please contact your local fire department before doing ANY outside burning.

REMEMBER ONLY YOU CAN PREVENT FOREST FIRES!!

1999 FIRE STATISTICS

(All Fires Reported thru December 10, 1999)

<u>TOTALS BY COUNTY</u>			<u>CAUSES OF FIRES REPORTED</u>	
	<u>Numbers</u>	<u>Acres</u>		
Hillsborough	271	50	Debris Burning	352
Rockingham	218	111	Miscellaneous *	279
Merrimack	213	115	Smoking	188
Belknap	139	66	Children	176
Cheshire	131	28	Campfire	161
Strafford	98	26	Arson/Suspicious	54
Carroll	81	17	Equipment Use	43
Grafton	70	18	Lightning	42
Sullivan	62	17	Railroad	6
Coos	18	3.25		
	<u>Total Fires</u>	<u>Total Acres</u>	* Miscellaneous (powerlines, fireworks, structures, OHRV)	
1999	1301	452.28		
1998	798	442.86		

IMPORTANT LOCAL PHONE NUMBERS

Police, Fire & Ambulance	EMERGENCY	911
Selectmen		745-2757
Town Clerk & Tax Collector's Office		745-8971
Engineering/Planning Office		745-8527
Town Office	FAX	745-6743
Communications Center		745-2238
Police Department		745-2238
Fire Department		745-2344
Kancamagus Recreation Area		745-8673
Public Works Department		745-6250
Water Treatment Plant		745-9306
Solid Waste Facility		745-6626
Public Library		745-8159
Lin-Wood Medical Center		745-8136
Lin-Wood Chamber of Commerce		745-6621
Frontier Vision Cable TV		(603) 224-8344

Lincoln - Woodstock Recreation Department's 1999 Annual Report

1999 was a year of volunteers and donations! The Recreation Department would like to thank the many volunteers, coaches, other town departments, and sponsors who gave their time and energy to assist the Recreation Department this past year.

The largest financial gift that the Recreation Department received this year was from the Lincoln - Woodstock Rotary Club. In the fall of this year, Rotary hired Fadden Construction to remove the old restrooms at the Kanc. Rec Area, and build an addition onto the building. The addition consists of two brand new, accessible bathrooms, and a storage closet. If you haven't had a chance to see it yet, come on up and check it out!

The Lincoln -Woodstock Girl's Softball All Star team won 1st place in the district playoffs! Congratulations again girls - you earned it with all your hard work and team spirit. This team was coached by Nancy Bartlett and Paula MacKay, whose different coaching styles came together and formed a successful team that resulted in a very dramatic season ending win!

This year the Recreation Department offered 31 programs and 3 events for all ages of the community. New 1999 programs included: a Spring 3rd & 4th Grade Indoor Soccer ; a Counselor In Training Program for teenagers with the Day Camp Program; and the Open Gym program for teens is now alternating with a Game Room night at the Kanc. Rec. Area.

Program use percentages for 1999 were: Lincoln 54% Woodstock 46%


The Lincoln - Woodstock Friends of Recreation offered many annual community events during 1999. These included: Ski Race Events; Memorial Day Yard Sale; 4th of July Games & BBQ; Holiday Craft Fair; and Just for Kids Shopping Day. The Friends of Recreation use some of these events as fund-raisers for special community projects. This year the Friends of Recreation purchased a new outfield fence, permanent anchors for the fence, and new bases for the baseball field, as well as new softball uniforms. This year the Friends of Recreation have also been selling prints of the Kanc Rec. Ski Area. The original painting was donated by Jack Richardson, and the signed prints have been this year's popular Christmas gift!

During 1999 a Community Building Committee was established. This committee has been meeting with residents, Selectmen from both towns, and school representatives to decide on the feasibility and location for a new ball field. Town officials have determined that such a field would be a joint venture between Lincoln and Woodstock. Work on this exciting project will continue into the year 2000!

In 1999 the Recreation Department wrote a grant for money for the teen open gym program. The grant was to Grafton County's Division for Children and Youth Services, and we were awarded the money to pay for the staffing and equipment for this program! The number of people in most of our programs increased this year. The day camp program increased from 80 kids in 1998 to 126 kids in 1999, and all of the sports programs continue to increase each year!

As we enter into the year 2000 we are looking forward to adding more programs and continuing to have more of you get involved. Whether it is as a participant or a volunteer, we hope you will take advantage of some Recreational opportunities in the year ahead!

Respectfully Submitted,


Tara Tower, CLP
Recreation Director

NOTES TO THE FINANCIAL STATEMENTS

Due to financial adjustments after the final preparation for the town report and prior to the public hearing, the following is a detail list of changes to the following reports:

Statement of Estimated and Actual Revenues:

\$10,000 added for a Police Grant towards the digital recorder – article #17.

Comparative Statement of Appropriations & Expenditures and Detailed Statement of Payments:

\$10,000 removed from the Police Capital Reserve and moved to article #17 showing the gross appropriation of \$20,000 (\$10,000 Town appropriation and \$10,000 Grant revenue.)

TOWN OF LINCOLN, NEW HAMPSHIRE

ANNUAL MEETING WARRANT MARCH 14, 2000

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

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

You are hereby notified to meet at the Lin-Wood Public School in said Lincoln on Tuesday, the fourteenth (14th) day of March, next at 10:00 of the clock in the forenoon to act upon the following subjects:

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

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

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

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

Article #3. To see how much money the Town will vote to raise and appropriate to defray Town charges for the purposes of General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest for the ensuing year, exclusive of all special and individual warrant articles.

(The Budget Committee recommends \$2,723,384 and the Board of Selectmen support this recommendation.)

Article #4. To see how much money the Town will vote to raise and appropriate to the **Fire Department Truck & Truck Equipment Capital Reserve Fund.**

(The Budget Committee recommends \$18,000 be placed in this fund and the Board of Selectmen support this recommendation.)

Article #5. To see how much money the Town will vote to raise and appropriate to the **Public Works Vehicles Capital Reserve Fund.**

(The Budget Committee recommends \$55,000 be placed in this fund and the Board of Selectmen support this recommendation.)

Article #6. To see how much money the Town will vote to raise and appropriate to the **Sewer System Rehabilitation Capital Reserve Fund.**

(The Budget Committee recommends \$41,200 be placed in this fund and the Board of Selectmen support this recommendation.)

Article #7. To see how much money the Town will vote to raise and appropriate to the **Police Department Equipment Capital Reserve Fund.**

(The Budget Committee recommends \$64,900 be placed in this fund and the Board of Selectmen support this recommendation.)

Article #8. To see how much money the Town will vote to raise and appropriate to the **Town Building Capital Reserve Fund.**

(The Budget Committee recommends \$16,000 be placed in this fund and the Board of Selectmen support this recommendation.)

Article #9. To see how much money the Town will vote to raise and appropriate to the **Incinerator Closeout Capital Reserve Fund.**

(The Budget Committee recommends \$1,000 be placed in this fund and the Board of Selectmen support this recommendation.)

Article #10. To see how much money the Town will vote to raise and appropriate to the Engineering and Planning Reserve Fund.

(The Budget Committee recommends \$10,000 be placed in this fund and the Board of Selectmen support this recommendation.)

Article #11. To see how much money the Town will vote to raise and appropriate to the Road & Street Reconstruction Capital Reserve Fund.

(The Budget Committee recommends \$30,000 and the Board of Selectmen support this recommendation.)

Article #12. To see how much money the Town will vote to raise and appropriate to the Water System Rehabilitation Capital Reserve Fund.

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

Article #13. To see how much money the Town will vote to raise and appropriate to the Solid Waste Facility Improvements Capital Reserve Fund.

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

Article #14. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Water Treatment Filter Unit #3 and to raise and appropriate the sum of \$40,000 to be placed in this Fund and further to designate the Board of Selectmen as agents to expend money from this Fund.

(The Budget Committee recommends passage of this article and the Board of Selectmen support this recommendation.)

Article #15. To see if the Town will vote to purchase a Northwind Snow Gun for the Kanc Recreation Area and to raise and appropriate the sum of \$11,500 for this purpose. Due to the decreased usage in electricity, the NH Electric Cooperative will contribute \$4,000 towards this purchase.

Article #16. To see if the Town will vote to purchase a 15 passenger van for the Recreation Department and to raise and appropriate the sum of \$15,000 for this purpose.

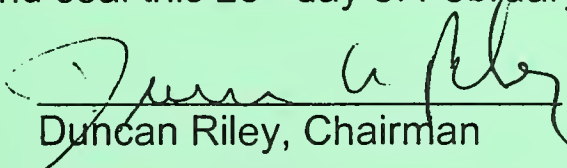
Article #17. To see if the Town will vote to purchase a Digital Recording System for the Police Department and to raise and appropriate \$20,000 for this purpose. A grant of \$10,000 will be used to off-set this purchase.


Article #18. To take the sense of the voters to assist the Selectmen in determining the advisability of withholding payment of the statewide education property tax moneys collected by the Town pending resolution of litigation contesting the validity of the tax.

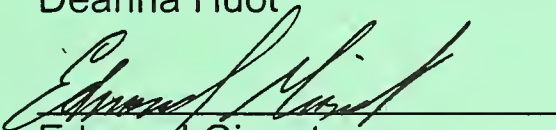
Article #19. To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

Article #20. To transact any other business that may legally come before the meeting.

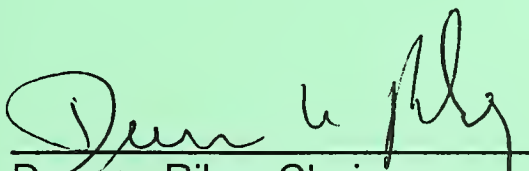
Given under our hands and seal this 28th day of February, 2000.

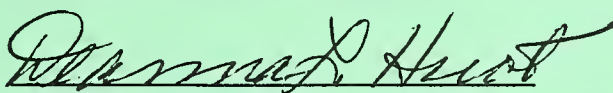

Duncan Riley, Chairman

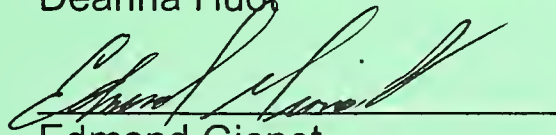

Deanna Huot


Edmond Gionet
Board of Selectmen

A true copy of warrant, Attest:


Duncan Riley, Chairman


Deanna Huot


Edmond Gionet
Board of Selectmen

Schedule of Proposed 2000 Capital Expenses

	Selectmen's Recommended	Budget Committee's Recommended	<i>subtotal</i>
Fire Truck & Equipment Capital Reserve			
Pumper	18,000.00	\$18,000.00	\$ 18,000.00
Town Building Capital Reserve			
Contracted Services & Surveys	2,997.00	\$2,997.00	
Landscaping & Signage	3,481.00	\$3,481.00	
Fencing & lighting	3,500.00	\$3,500.00	
Flag Pole	1,000.00	\$1,000.00	
Chairs	3,400.00	\$3,400.00	
Misc.	2,622.00	\$1,622.00	\$16,000.00
Public Works Vehicle Capital Reserve			
Pickup Truck	15,000.00	\$15,000.00	
Heavy Equipment	50,000.00	\$40,000.00	\$55,000.00
Revaluation Capital Reserve	0.00	\$0.00	
Road & Street Reconstruction Capital Res.			
Pollard Road	20,000.00	\$15,000.00	
Mansion Hill	20,000.00	\$15,000.00	\$30,000.00
Sewer System Rehab. Capital Reserve			
Aerators	17,200.00	\$17,200.00	
Chlorine Gas to Bleach	14,000.00	\$14,000.00	
Rehabilitation	10,000.00	\$10,000.00	\$41,200.00
Water System Rehab. Capital Reserve			
School Street Waste System Improvements Project	15,000.00	\$15,000.00	\$ 15,000.00
Engineering & Planning Non-Capital Reserve			
GIS Mapping	5,000.00	\$5,000.00	
Flood Plain Mapping	5,000.00	\$5,000.00	\$10,000.00
Police Dept. Equipment Capital Reserve			
Cruiser	22,900.00	\$22,900.00	
Computer Workstation	1,500.00	\$1,500.00	
Digital Camera	1,000.00	\$1,000.00	
Copier	17,000.00	\$13,000.00	
Digital Recording System	10,000.00	\$10,000.00	
Communications Equipment Lease	26,500.00	\$26,500.00	\$74,900.00
Community Building Reserve	0.00	\$0.00	
Incinerator Building Closeout Capital Reserve	1,000.00	\$1,000.00	\$ 1,000.00
Solid Waste Facility Improvements - Compactor	10,000.00	\$10,000.00	\$ 10,000.00
Subtotal	\$296,100.00	\$271,100.00	
Separate Articles:			
Water Treatment Filter Unit #3	50,000.00	\$40,000.00	\$ 40,000.00
Snow Gun	11,500.00	\$11,500.00	\$ 11,500.00
Recreation Bus	15,000.00	\$15,000.00	\$ 15,000.00
Grand Total	372,600.00	\$337,600.00	\$ 337,600.00

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397



BUDGET OF THE TOWN/CITY

OF: LINCOLN

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2000 to December 31, 2000

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the above address.

BUDGET COMMITTEE
Please sign in ink.

DATE: February 10, 2000

[Handwritten signature]
[Handwritten signature]
 West H. Reardon
[Handwritten signature]
 Pamela Dyer

[Handwritten signature]
[Handwritten signature]
 E. Jon LaBrecque
 Doreen A. Hunt
 Joan Hughes
[Handwritten signature]

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	WARR. ART. #	Appropriations		Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
			Prior Year As Approved by DRA			ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED	ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED

111 GENERAL GOVERNMENT

4130-4139	Executive	3	155,861	162,360	164,456	164,456	XXXXXXX	XXXXXXX	XXXXXXX
4140-4149	Election, Reg. & Vital Statistics	3	900	793	2,300	2,300	XXXXXXX	XXXXXXX	XXXXXXX
4150-4151	Financial Administration						XXXXXXX	XXXXXXX	XXXXXXX
4152	Revaluation of Property						XXXXXXX	XXXXXXX	XXXXXXX
4153	Legal Expense	3	20,000	20,002	29,000	29,000	XXXXXXX	XXXXXXX	XXXXXXX
4155-4159	Personnel Administration	3	241,751	232,172	283,882	283,882	XXXXXXX	XXXXXXX	XXXXXXX
4191-4193	Planning & Zoning	3	6,406	5,587	7,008	7,008	XXXXXXX	XXXXXXX	XXXXXXX
4194	General Government Buildings	3	28,880	36,270	40,018	40,018	XXXXXXX	XXXXXXX	XXXXXXX
4195	Cemeteries	3	8,000	7,446	12,663	12,663	XXXXXXX	XXXXXXX	XXXXXXX
4196	Insurance	3	41,300	28,918	30,125	30,125	XXXXXXX	XXXXXXX	XXXXXXX
4197	Discounts, Abatements Advertising & Regional Assoc.	3		13,806	4,000	4,000	XXXXXXX	XXXXXXX	XXXXXXX
4199	Other General Government Contingency	3	50,000		50,000	50,000	XXXXXXX	XXXXXXX	XXXXXXX

PUBLIC SAFETY

4210-4214	Police	3	540,839	509,076	579,076	579,076	XXXXXXX	XXXXXXX	XXXXXXX
4215-4219	Ambulance						XXXXXXX	XXXXXXX	XXXXXXX
4220-4229	Fire	3	41,255	34,434	43,130	43,130	XXXXXXX	XXXXXXX	XXXXXXX
4240-4249	Building Inspection						XXXXXXX	XXXXXXX	XXXXXXX
4290-4298	Emergency Management	3	4,590	4,192	4,600	4,600	XXXXXXX	XXXXXXX	XXXXXXX
4299	Other (Including Communications)						XXXXXXX	XXXXXXX	XXXXXXX

AIRPORT/AVIATION CENTER

4301-4309	Airport Operations						XXXXXXX	XXXXXXX	XXXXXXX
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HIGHWAYS & STREETS

4311	Administration						XXXXXXX	XXXXXXX	XXXXXXX
4312	Highways & Streets	3	208,508	190,348	208,337	208,337	XXXXXXX	XXXXXXX	XXXXXXX
4313	Bridges						XXXXXXX	XXXXXXX	XXXXXXX

1 2 3 4 5 6 7 8 9

ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATION	
					ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED	ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED

HIGHWAYS & STREETS cont.

4316	Street Lighting	3	44,000	41,901	37,800		37,800		XXXXXXXXXX	XXXXXXXXXX
4319	Engineering Other	3	43,132	40,536	44,061		44,061		XXXXXXXXXX	XXXXXXXXXX

SANITATION

4321	Administration	3	230,511	222,708	229,522		229,522		XXXXXXXXXX	XXXXXXXXXX
4323	Solid Waste Collection								XXXXXXXXXX	XXXXXXXXXX
4324	Solid Waste Disposal								XXXXXXXXXX	XXXXXXXXXX
4325	Solid Waste Clean-up								XXXXXXXXXX	XXXXXXXXXX
4326-4329	Sewage Coll. & Disposal & Other	3	184,360	183,493	179,690		179,690		XXXXXXXXXX	XXXXXXXXXX

WATER DISTRIBUTION & TREATMENT

4331	Administration	3	173,239	160,579	158,173		158,173		XXXXXXXXXX	XXXXXXXXXX
4332	Water Services								XXXXXXXXXX	XXXXXXXXXX
4335-4339	Water Treatment, Conserv. & Other								XXXXXXXXXX	XXXXXXXXXX

ELECTRIC

4351-4352	Admin. and Generation								XXXXXXXXXX	XXXXXXXXXX
4353	Purchase Costs								XXXXXXXXXX	XXXXXXXXXX
4354	Electric Equipment Maintenance								XXXXXXXXXX	XXXXXXXXXX
4359	Other Electric Costs								XXXXXXXXXX	XXXXXXXXXX

HEALTH/WELFARE

4411	Administration								XXXXXXXXXX	XXXXXXXXXX
4414	Pest Control								XXXXXXXXXX	XXXXXXXXXX
4415-4419	Health Agencies & Hosp. & Other	3	13,494	14,818	15,076		15,076		XXXXXXXXXX	XXXXXXXXXX
4441-4442	Administration & Direct Assist.	3	10,500	4,222	8,250		8,250		XXXXXXXXXX	XXXXXXXXXX
4444	Intergovernmental Welfare Pymnts								XXXXXXXXXX	XXXXXXXXXX
4445-4449	Vendor Payments & Other								XXXXXXXXXX	XXXXXXXXXX

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS WARR. Prior Year As Expenditures Actual SELECTMEN'S APPROPRIATIONS BUDGET COMMITTEE'S APPROPRIATION
 ACCT.# (RSA 32:3,V) ART.# Approved by DRA Prior Year RECOMMENDED NOT RECOMMENDED RECOMMENDED NOT RECOMMENDED

CULTURE & RECREATION

4520-4529	Parks & Recreation	3	81,588	77,977	81,786	81,786	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4550-4559	Library	3	49,695	47,666	54,936	54,936	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4583	Patriotic Purposes	3	7,355	6,586	4,825	4,825	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4589	Other Culture & Recreation						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

CONSERVATION

4611-4612	Admin. & Purch. of Nat. Resources						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4619	Other Conservation						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4631-4632	REDEVELOPMT & HOUSING						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4651-4659	ECONOMIC DEVELOPMENT						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

DEBT SERVICE

4711	Princ.- Long Term Bonds & Notes	3	214,934	214,934	218,960	218,960	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4721	Interest-Long Term Bonds & Notes	3	221,816	221,816	206,710	206,710	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4723	Int. on Tax Anticipation Notes	3			25,000	25,000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4790-4799	Other Debt Service						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

CAPITAL OUTLAY

4901	Land						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4902	Machinery, Vehicles & Equipment						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4903	Buildings						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4909	Improvements Other Than Bldgs.						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

OPERATING TRANSFERS OUT

4912	To Special Revenue Fund						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4913	To Capital Projects Fund		20,250	20,250			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4914	To Enterprise Fund						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	Sewer-						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	Water-						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

1 2 3 4 5 6 7 8 9

ACCT.	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. #	APPROPRIATIONS PRIOR YEAR AS ART. # APPROVED BY DRA	ACTUAL EXPENDITURES PRIOR YEAR	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATION	
					ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED	ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED

OPERATING TRANSFERS OUT cont.

		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	Electric-						
	Airport-						
4915	To Capital Reserve Fund	4-13	306,329	306,329	261,100	261,100	
4916	To Exp.Tr.Fund-except #4917						
4917	To Health Maint. Trust Funds						
4918	To Nonexpendable Trust Funds						
4919	To Agency Funds						
SUBTOTAL 1			2,949,493	2,809,219	2,984,484	2,984,484	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount
4915		18,000	4915		10,000
4915		55,000	4915		30,000
4915		41,200	4915		15,000
4915		64,900	4915		10,000
4915		16,000			
4915		1,000			

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3,VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1 2 3 4 5 6 7 8 9

Table with columns: PURPOSE OF APPROPRIATIONS (RSA 32:3,V), WARR. #, ART.# Approved by DRA, Appropriations Prior Year As Expenditures Prior Year, Actual Expenditures Prior Year, SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR, BUDGET COMMITTEE'S APPROPRIATION ENSUING FISCAL YEAR, ACCT., RECOMMENDED, NOT RECOMMENDED, RECOMMENDED, NOT RECOMMENDED. Includes row for Water Treatment Unit #3 and SUBTOTAL 2 RECOMMENDED.

INDIVIDUAL WARRANT ARTICLES

Individual warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1 2 3 4 5 6 7 8 9

Table with columns: PURPOSE OF APPROPRIATIONS (RSA 32:3,V), WARR. #, ART.# Approved by DRA, Appropriations Prior Year As Expenditures Prior Year, Actual Expenditures Prior Year, SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR, BUDGET COMMITTEE'S APPROPRIATION ENSUING FISCAL YEAR, ACCT., RECOMMENDED, NOT RECOMMENDED, RECOMMENDED, NOT RECOMMENDED. Includes rows for Recreation Snow Gun, Recreation Bus, Digital Recorder, and SUBTOTAL 3 RECOMMENDED.

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes				
3180	Resident Taxes				
3185	Timber Taxes		1,000	0	1,000
3186	Payment in Lieu of Taxes		52,739	54,475	54,475
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		30,000	26,657	25,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
3188	Excavation Activity Tax				
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits		51,710	46,058	43,350
3220	Motor Vehicle Permit Fees		200,000	238,357	200,000
3230	Building Permits				
3290	Other Licenses, Permits & Fees				
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		57,750	57,359	62,983
3352	Meals & Rooms Tax Distribution		26,740	26,740	26,740
3353	Highway Block Grant		20,120	20,120	21,643
3354	Water Pollution Grant		26,244	26,244	24,735
3355	Water Filtration Grant Housing & Community Development			51,466	50,910
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		57,879	24,380	6,400
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		380,317	246,794	246,156
3409	Other Charges Woodstock Rec & Inciner.			157,718	160,651
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property		10,000	9,781	
3502	Interest on Investments		50,000	38,539	38,000
3503-3509	Other NH Co-po toward snow gun Digital Recorder/State	15 17			4,000 10,000
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds				
3913	From Capital Projects Funds Water			122,800	121,516

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR

INTERFUND OPERATING TRANSFERS IN cont.

XXXXXXXXXX

XXXXXXXXXX

XXXXXXXXXX

3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds				

OTHER FINANCING SOURCES

XXXXXXXXXX

XXXXXXXXXX

XXXXXXXXXX

3934	Proc. from Long Term Bonds & Notes				
	Amts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes			325,000	
TOTAL ESTIMATED REVENUE & CREDITS			964,499	1,472,488	1,097,559

****BUDGET SUMMARY****

	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from page 5)	2,984,484	2,984,484
SUBTOTAL 2 Special Warrant Articles Recommended (from page 6)	40,000	40,000
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 6)	46,500	46,500
TOTAL Appropriations Recommended	3,070,984	3,070,984
Less: Amount of Estimated Revenues & Credits (from above, column 6)	1,097,559	1,097,559
Estimated Amount of Taxes to be Raised	1,973,425	1,973,425

ENGINEERING DEPARTMENT
PLANNING and ZONING DEPARTMENT
COMPLIANCE OFFICE

Annual Report for 1999

1999 proved to be yet another year of substantial workload, involving a variety of municipal projects and activities. The more substantial engineering project activities involved:

- Final Design Phase Coordination with the NHDOT and Easement Acquisition Activities for the NHDOT's Transportation Enhancement Projects involving New Sidewalks on Main Street and the The Penstock Trail.
- Construction Phase Coordination with the NHDOT for the Transportation Enhancement Projects involving New Sidewalks on Main Street and the The Penstock Trail; construction initiated in 1999.
- Construction Phase Coordination with the NHDOT for the NH Route 112 (Kancamagus Highway) Bridge Widening Project over the East Branch of the Pemigewasset River; construction initiated in 1999.
- Primary Staff Contact during preparation and adoption of the 1999 Capital Improvements Program by the Planning Board.
- Continuation of Engineering Management of Activities for the WWTP Groundwater Permit Project.
- Final Easement Negotiations for the Town Hall Site Improvements Project
- Design Engineer for the Town Hall Site Improvements Project, including major revisions to the main entrance design during construction
- Construction Contract Administration for the Town Hall Site Improvements Project
- Final Preparation of Bid Documents for the LaBrecque Street Water System Improvements Project, involving extensive coordination with the US Rural Economic and Community Development Agency.
- Field Inspection and Construction Contract Administration for the LaBrecque Street Water System Improvements Project
- Contract Administration for the Townwide Water Study contract now in Progress
- Contract Administration for the Engineering and Economic Evaluation contract Performed during 1999
- Final Contract Administration for the Field Survey for the Cold Springs Well Utility Encasement Repair Project.
- Continuation of Training Related to the CADD Station
- Preparation of 2 Grant Applications for federal funding for the Lincoln Woods Trail Project and The Kanc Rec Trail Project

Additionally, staff duties were performed as Town Planner. Many of such tasks overlap into the engineering sector, such as drainage, sewer and traffic reviews for the applications submitted before the Planning Board. Additional staff planning duties include: contract administration of contracts between the Planning Board and the North Country Council, constant coordination involving matters pertaining to application notices, public hearing notices and agendas, telephone discussions and meetings with applicants as proposals proceed through the review process, attendance at various workshops and submission of planning recommendations to the Planning Board, and, authoring draft documents, including the proposed zoning amendments, for consideration by the Planning Board.

During 1999, there was a need to perform special coordination with the Federal Emergency Management Agency (FEMA) in order to satisfy the Federal and State requirements to upgrade the Town's existing floodplain ordinance provisions. As a result of the directives and coordination, extensive revisions were incorporated into the revised floodplain maps prepared by FEMA. The amendment to revise the Town's floodplain ordinance was authored primarily by the Town Engineer.

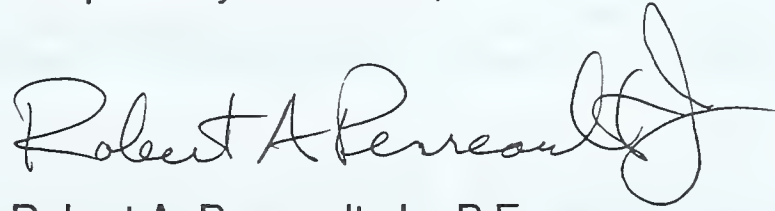
Additionally, staff duties were performed as Compliance Officer. Issuance of building permits—79 such applications in 1999 alone—certificates of occupancy and sign permits are the more visible tasks, but the work also involves interpretation of the existing land use ordinances for the Town as well as enforcement responsibilities. During 1999, there was also significant carry-over work from the previous year. For example, the building permits issued in 1998 for the Comfort Inn Hotel and the new Rite Aid facility necessitated significant follow-up activity during 1999 in regards to issuance of interim certificates of occupancy. As stated in last year's report, there is obviously more work to be performed in these areas than can be accommodated in the time allocated to complete compliance and enforcement tasks. Furthermore, in 1999, the demands became noticeably greater than in 1998. Coupled with the increasing enforcement concerns vocalized by many different citizens throughout the year, the need for the Town to better address permitting and enforcement matters remains a high priority recommendation of the Town Engineer/Planner.

Representation on other agency committees for the Town include the Transportation Committee of the North Country Council as well as attendance on special workshops that are scheduled by various State agencies throughout the year.

A newsletter, The Engineer's Report, was initiated this year, with the first issue published in December, 1999. A copy of the newsletter is available at the Lincoln Town Hall, the Lincoln Public Library and the Lincoln Post Office. Pick up your copy today!

In closing, special thanks are extended to Secretary Cindy Rineer for her ever diligent assistance in a variety of responsibilities throughout the year and to Planning Board Chairman Tom Adams for his genuine commitment to improve the comprehensive planning process within the Town. Bill Willey and the Public Works Crew are also mentioned once again to demonstrate my appreciation.

Respectfully Submitted,



Robert A. Perreault, Jr., P.E.

Town Engineer/Town Planner
Compliance Officer

January 31, 2000



This circa 1951 photo shows Edward M. Clark with the prize show bear "Ebony." The crowd at the bear show would form a circle around the props, and Ebony would dart through the audience to the center to perform the bear show. 1949 to the present.

Lincoln Department of Public Works 1999 Annual Report

Well we started 1999 with back to back ice storms in January. We ended up scraping ice off from Town Roads the rest of the month. These two storms hit the whole State real hard. February was a little more forgiving with snow instead of freezing rain. March started out wet but we ended up with some snow later in the month.

In April, we started some of our annual equipment repairs. Sandblasting, painting, welding, moved the rest of the Town Office equipment back in the Town Office building. We also started some of our winter burials and cleaning Town property of leaves and snow.

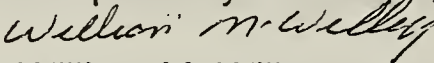
All 911 signs were put up in May and some streets centerlines were painted and parking lots laid out for painting, streets cold patched, new roof on the storage shed in the cemetery. Put on a 14'x14' addition on the Public Works Garage for equipment storage. A new water line was installed on Towle Road because of leaks and plugged services.

July and August we graveled and paved the cemetery roads, crushed 2500 yards of gravel for roads and shoulder repairs. We also installed a new anchoring system at the sewer lagoons for our aerators. This involved concrete anchors and stainless steel cables and clamps.

In September and October we did some ditch work at Beechwood at Loon. Read water meters, flushed fire hydrants, sealed cracked roads, finished putting up signage at the Town Building and also did some electrical work for street lights in parking lots and cleaned catch basins Town wide.

November and December we finished working on the leaky roof on the salt and sand shed. We also did some bracing and put up some more trim boards on this shed. Covers were needed for the air conditioning units at the Town Building so we built covers for them. Plows were put back on equipment and checked out for workability. Grease trap inspections were also done as time permitted. We also dealt with some trees being blown down in December and a couple of small snow storms. We ended the year off with a water break at Mansion Hill that took a day and a half to fix.

As in the past, we would like to thank all the taxpayers that support us.

Respectfully submitted,

William M. Willey
Public Works Superintendent

PLANNING BOARD AND ZONING BOARD OF ADJUSTMENT

ANNUAL REPORT FOR 1999

Lincoln Planning Board

The membership of the Planning Board saw a few changes during 1999. Mr. Daryl Lavigne was appointed as Second Alternate to the Board in early January, 1999. Following the March 1999 Town Meeting, the position of Selectmen's Representative to the Planning Board changed from Selectman William Conn to newly elected Selectman Edmond Gionet.

The Planning Board members for 1999 and their meeting attendance for the year was as follows:

Tom Adams	Chairman	21 of 23 meetings
Pat McTeague	Vice Chairman	21 of 23 meetings
Joe Chenard	Clerk	13 of 23 meetings
William Conn	Selectmen's Rep.	2 of 4 meetings
Edmond Gionet	Selectmen's Rep.	15 of 19 meetings
Paul Beaudin	Alternate/Member	17 of 23 meetings
Ivan Saitow	Alternate	19 of 23 meetings
Daryl Lavigne	Alternate	13 of 23 meetings

Lincoln Zoning Board of Adjustment

The only change in the membership this year included the appointment of Fred Fink as an Alternate to the Zoning Board of Adjustment in August, 1999.

The Zoning Board of Adjustment for 1999 and their meeting attendance for the year was as follows:

Joe Chenard	Chairman	8 of 10
Ron Comeau	Vice Chairman	9 of 10
Duncan Riley	Selectmen's Rep.	2 of 10
Wilfred Bishop	Member	9 of 10
Ira Nason	Member	7 of 10
Fred Fink	Alternate	4 of 4

1999 Capital Improvements Program Committee

Once again this year, a C.I.P. task committee (comprised of Planning Board Chairman Tom Adams, Selectman Deanna Huot and Town Engineer/Planner Bob Perreault) was authorized to prepare the draft program for subsequent consideration by the Planning Board. Following a Public Hearing conducted by the Planning Board, the 1999 Capital Improvements Program was adopted on November 10, 1999.

Sign Ordinance Task Committee

Membership:

Joe Chenard, Chairman	Planning Board Representative
Mark Houde, Vice Chairman	Route 3 business Representative
Richard Savoy	Non-business Route 3 Representative
Ted Sutton	Non-business Main Street Representative
Rick Weissbrod	Main Street business Representative
Paul Beaudin	Alternate for Planning Board Representative
Toni Nelson	Alternate-at-Large
Compliance Officer Bob Perreault	in an Advisory Role
Selectman Duncan Riley	in an Advisory Role

The Sign Ordinance Task Committee was very active during the Fall months of 1999. All task committee meetings were well attended by the general public, which is an indicator of the importance of the Sign Ordinance. The task committee received a significant amount of public input on signage matters and are in the process of finalizing their draft report to be submitted to the Planning Board. Although there are no specific revisions being submitted for the March, 2000 Town Meeting, the issue of signage is certain to be of significant interest during the year leading up to the March, 2001 Town Meeting.

Commentary on Other 1999 Activity

In what was considered by many to be a surprise result, the March, 1999 Town Meeting did not pass the Planning Board's proposed amendment to the Lincoln Land Use Plan Ordinance pertaining to the proposal to revise the zoning designation for Lot 6 (38.46 acres) as shown on Tax Map 4 from its designation as "Rural Residential" to "General Use." Nevertheless, the topic continued to be of significant interest to all parties as the issue will again be submitted to Town Meeting for further consideration.

Planning Board application review activity in 1999 involved several non-residential proposals, including approval of accessory use enhancements to the Nordic Inn Condominium Owners Association facility, approval of a drive-up ATM for Citizens Bank, approval of two boundary line adjustments (Beaudin and Perry), approval of various site improvements at Clark's Trading Post, approval to allow event-camping in the South Mountain parking lot (Loon Mountain Recreation Corp.) for a specific time period, approval of several fence proposals, approval of an automotive repair business (Lin-Wood Auto Center), approval of a proposal to increase the existing building envelope areas on a non-conforming condominium parcel (Loonwood Village II), approval of an additional 8 motel units at Woodward's Motor Inn, approval of a new water tube ride at Whale's Tale Waterpark and approval of a 2-lot subdivision proposal in Beechwood Acres (Kager).

The continuing process of updating the draft Village Center Plan remained a priority of the Planning Board during 1999 as the Board continued to work on various sections of the draft plan. Coordination continues with the North Country Council on completion of specific graphics to be included in the plan. A Public Hearing on the draft Village Center Plan will soon be scheduled.

With compliance matters becoming an important issue in the town, a new procedure was been established by the Compliance Officer whereby Notice of Violation forms are being issued to violators. The forms identify the area of non-compliance and the property owner or business owner is given a specific time deadline to resolve on the violation before the matter is turned over to the Lincoln Board of Selectmen.

The Planning Board, at its November 18, 1999 meeting, held Public Hearings on three (3) revisions to the Subdivision Regulations and the Site Plan Regulations. The Board approved the proposed revisions which pertained to application requirements in regards to bonding of project construction and to the limitation of the number of project proposals that can be active in phases of construction.

1999 also found Town officials becoming active participants in the collaboration of communities within the White Mountains National Forest to create a "host communities committee" in conjunction with activities performed by the North Country Council. Tom Adams performs duties as a district co-chairman for the group and is to be commended for his admirable efforts to keep both the Board of Selectmen and the Planning Board informed and up-to-date.

The March, 2000 Town Meeting is again being requested by the Planning Board to consider an amendment to the Lincoln Land Use Plan Ordinance to revise the present zoning designation for Lot 6 (38.46 acres) as shown on Tax Map 4 from its existing designation as "Rural Residential" to "General Use." The voters are also being requested to consider an amendment to revise the existing Floodplain Ordinance Provision in Section D of the Lincoln Land Use Plan Ordinance (in order to comply with Federal and State imposed standards) and an amendment to permit duplex residential use within the Town of Lincoln.

During 1999, the Zoning Board of Adjustment met ten times for consideration of several variance requests (pertaining to signage matters, signage relocation and footprint expansion of a non-conforming condominium of record). The Zoning Board also considered granted three (3) requests for special exceptions—for an automobile repair business located in a Rural Residential zoning district, the operation of a convenience store (at the VOLM) and installation of a drive-thru window for an existing coffee shop located in a Village Center zoning district. The Zoning Board of Adjustment also considered a Motion For A Rehearing, which was denied, and an Appeal of an Administrative Decision, which was deferred, both of which pertained to issuance of building permits.

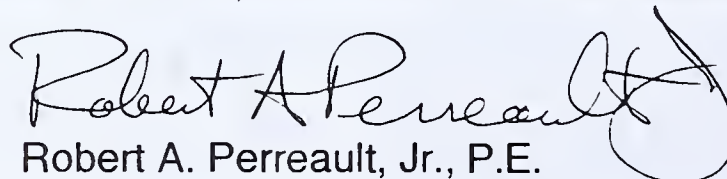
A newsletter, The Town Planner's Perspective, was initiated this year, with the first issue published in December, 1999. A copy of the newsletter is available at the Lincoln Town Hall, the Lincoln Public Library and the Lincoln Post Office. Pick up your copy today!

The annual report can not be closed without acknowledging the special efforts performed by the Recording Secretary Cindy Rineer for the Planning Board, the Zoning Board and the Sign Ordinance Task Committee. The never ending demands of coordination with applicants, application processing, agenda preparations, issuance of abutters notifications and the recording and creation of exemplary meeting minutes were once again handled with such constant efficiency that those important tasks never needed attention by others.

Thank You, Cindy!

Respectfully submitted,

FOR THE BOARDS AND COMMITTEES


Robert A. Perreault, Jr., P.E.

Town Engineer/Planner
Compliance Officer

January 31, 2000

LINCOLN/WOODSTOCK TRANSFER STATION & RECYCLING ANNUAL REPORT 1999

1999 proved to be a very good year as far as the Solid Waste Facility was concerned. The prices for recycled cardboard was high, and as a result of your recycling efforts we were able to more than double our revenue over last year. The newly constructed scrap steel containment area also made it possible for us to receive at least some revenue. Because we were able to store a substantial amount it allowed us to market the steel better and we received increased revenues and less expenditures for our scrap steel.

All of this coupled with better collection of tipping and recycling revenue allowed us to experience the best year we have had in at least five years that I looked back at.

This year we hope to install a new bailer for which we received \$3,000 in grant money from New Hampshire the Beautiful. This bailer will allow us to bail our newspaper and hopefully see some increased revenue.

I would like to thank everyone for their efforts in regards to recycling. Your recycling efforts continue to be an important component of our community Solid Waste Management Program. Remember the 4 R's REDUCE, REUSE, RECYCLE, RESPOND, and you will always have the best care for our environment and our children's environment in mind. Together we can help produce less trash that is delivered to the landfills and more recyclables that benefit our environment and help reduce the cost of running our transfer facility by producing more revenue and less smoke.

Stay tuned for the year 2000, we hope to have a new community bulletin board.

Below I have made a chart, which represents the quantities of solid waste, and recycling processed at our facility.

	Tons	Cost	Revenue	Cost Avoidance
Co-Mingle	124.27	\$8,446	\$0	\$0
MSW	954.39	\$60,844	\$0	\$0
News Print	66	\$0	\$0	\$4,158
Scrap Steel	106.34	\$0	\$6,380	\$6,699
Waste Oil	5	\$0	\$0	\$0
C&D	382.34	\$32,986	\$29,733	\$0
Cardboard	203.01	\$0	\$12,693	\$12,998
Textiles	6	\$0	\$0	\$378
Brush	109 yds.	\$1,463	\$1,635	\$172
Fry Grease	5	\$300	\$512	\$212
Compost	18	\$0	\$0	\$0
Totals	1872.35	\$104,039	\$50,953	\$24,617

**Cost avoidance by recycling, is equal to the current disposal rate multiplied by the tons recycled.

**Percentage recycle equals 36%.

This year we will be our bi-annual Household Hazardous Waste Collection Day. The collection will take place on June 24, 2000 from 9:00 AM – 1:00 PM at the Solid Waste Facility. The collection will be for residents only and we will not be accepting any commercial or industrial waste. Homeowners will be limited to 10 gallons or 100 pounds of materials for disposal.

As always if you have any comments or suggestions, please do not hesitate to stop by and talk to me. It has been a pleasure working for two communities that care about their environment and show a true commitment to recycling.

Respectfully submitted,

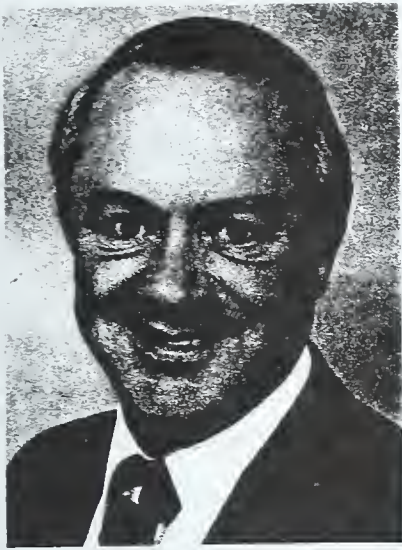


Paul Beaudin, II
Solid Waste Facility Manager



Photo by Priscilla Carton

Clark's Trading Post 1997



Raymond S. Burton

RFD #1
Woodsville, NH 03785
Tel. (603) 747 - 3662
Car Phone (603) 481-0863

*Executive Councilor
District One*

Report to the People of District One

By

Raymond S. Burton
Executive Councilor
RFD #1

Woodsville, NH 03785
Tel: (603) 271-3632
747-3662

E-mail: rburton@gov.state.nh.us



It is a pleasure to report to you as one of your elected officials serving on the five-member Executive Council within the Executive Branch of your NH State Government. This five-member elected group acts much like a board of directors for your very large NH State Government carrying out the law and budget as passed by the NH House & Senate and signed into law by the Governor. We also act upon gubernatorial nominations to the entire Judicial Branch of your Government, State Supreme Court, Superior Court, Probate Court, District Court all are nominated by the Governor, a posted public hearing must be held by the Council and then a vote to deny or confirm the nomination is held. Persons interested in serving on a volunteer board of commission should contact Kathy Goode at the Governor's Office, 271-2121.

This is a brief list & quick reference of some of the available services from NH State Government for citizens looking for financial and Technical assistance and general information.

Towns in Council District #1

CARROLL COUNTY:

Albany, Bartlett, Chatham, Conway, Eton, Effingham, Freedom, Hart's Loc., Jackson, Madison, Moultonborough, Ossipee, Sandwich, Tamworth, Tuftonboro, Wakefield, Wolfeboro,

GRAFTON COUNTY:

Alexandria, Ashland, Bath, Benton, Bethlehem, Bridgewater, Bristol, Campton, Canaan, Dorchester, Easton, Ellsworth, Enfield, Franconia, Grafton, Groton, Hanover, Haverhill, Hebron, Holderness, Landaff, Lebanon, Lincoln, Lisbon, Livermore, Littleton, Lyman, Lyme, Monroe, Orange, Orford, Piermont, Plymouth, Rumney, Sugar Hill, Thornton, Warren, Waterville Valley, Wentworth, Woodstock

BELKNAP COUNTY:

Alton, Belmont, Center Harbor, Gilford, Laconia, Meredith, New Hampton, Sanbornton, Tilton

Adjutant General John Blair (Army & Air Guard of NH) 271-1200
Community Presentations on Drug Demand Education.

Director Bruce Cheney of the NH Emergency E-911 Office 271-6900
Mapping Services to towns, tours, and presentations available.

Director Art Haeussler of the State & Federal Surplus 271-2602
Informative newsletter about surplus foods, products, etc.

COOS COUNTY:

Berlin, Carroll, Clerksville, Colebrook, Columbie, Dalton, Dixville, Drummer, Errol, Gorham, Jefferson, Lancaster, Milan, Millsfield, Northumberland, Pittsburg, Randolph, Shelburne, Stewartstown, Stark, Stratford, Whitefield

SULLIVAN COUNTY:

Charlestown, Claremont, Cornish, Croydon, Grantham, Newport, Plainfield, Springfield, Sunapee

Commissioner Steve Taylor, NH Dept. of Agriculture 271-2561

Information on restoring old barns, controlling pests, has NH Weekly Market Bulletin available.

Attorney General Phil McLaughlin 271-3658

Financial grants for domestic violence, victim assistance, consumer protection bureau.
Call Mark Thompson for listing.

Consumer Advocate Mike Holmes (Public Utilities) 1-800-852-3793

Handles complaints about electric bills, phone bills, etc.

NH Director of Prison Industries, Dennis Race 271-1875

Available products in furniture, data entry, signs, decals, car repair, printing and web page development.

NH Director of Historical Resources, Nancy Dutton 271-3558

Consults, has information about, historic structures, preservation, and appropriate laws and regulations.

NH State Librarian, Mike York 1-800-499-1232

Has services for persons with disabilities, electronic information, archives and political library.

NH Director of Emergency Management, Woodbury Fogg 1-800-852-3792

Is ready to respond to inquiries about ice jams, floods, high winds, oil spills, big fires, etc.

NH Employment Security Comm., John Ratoff 1-800-852-3400

Finds employees, trains them, keeps them working.

NH Environmental Services Comm., Robert Varney 271-3503

Air Resources, Waste Management (dumps/landfills) water/sewers, wetlands permits.
River management.

NH Fish & Game Dept., Director Wayne Vetter 271-3421

Hunter Education, public boat launches, wildlife centers.

NH Health & Human Services, Comm. Don Shumway 1-800-852-3345

Public Health, aids info, mental health, youth & families, long-term care, disabilities, elderly services, ombudsman.

NH Insurance Dept./Comm., Paula Rogers 1-800-852-3416

Processes complaints about insurance fraud.

NH Labor Department, Comm. Jim Casey 1-800-272-4353

Handles complaints about wage and hours, worker's compensation, and vocational rehabilitation.

NH Community Technical College System, Comm. Glenn DuBois 1-800-247-3420
Info on programs for college credit, scholarships, at the seven-campus system throughout the State.

NH Dept. of Resources & Economic Development, Comm. George Bald 271-2411
Info on all State parks, economic development, ski operations, trails bureau, tourism maps, State forestry nursery and international commerce, and camping reservations.

NH Department of Safety, Comm. Richard Flynn 271-2791
Fire safety standards/training, motor vehicle registration, boating safety, State Police.

NH Secretary of State, William Gardner 1-800-562-4300
Corporate name department, records management & archives, securities regulation.

NH Transportation Dept., Comm. Leon Kenison 271-3734
NH Airports, bridges, highway design, public transportation, railroads, public works - all are part of this key department.

NH Veterans Council, Director Dennis Viola 1-800-622-9230
Advocate for veterans and their families.

NH Veterans Home in Tilton - Commandant Barry Conway 286-4412
A very suitable home for veterans with approved care and rehabilitative services.

NH Youth Services Dept., Comm. Peter Favreau 271-5942
Youth Center in Manchester, Detention Center in Concord, and the Tobey School for Youth.

All of NH State Government is accessible through 271-1110 and through the NH Webster System at <http://www.state.nh.us>, or call my office any time at 271-3632, or e-mail to - rburton.@gov.state.nh.us

Respectfully submitted,

Raymond S. Burton
State House Room 207
Concord, NH 03301



GRAFTON COUNTY
Senior Citizens
C O U N C I L INC.

P.O. Box 433 • Lebanon, NH 03766-0433 • 603 / 448-4897 • Fax: 603 / 448-3906

**GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
ANNUAL REPORT 1999**

Bristol Area Senior Services
PO Box 266, Bristol, NH 03222
Rita McGrail
744-8395
744-8395 (fax)

Haverhill Area Senior Services
PO Box 298, Woodsville, NH 03785
Deborah Foster, Coordinator
747-2569
747-2569 (fax)

Linwood Area Senior Services
PO Box 461, Lincoln, NH 03251
Shelly Shamberger, Coordinator
745-4705

Littleton Area Senior Center
PO Box 98, Littleton, NH 03561
Madeline Markle, Director
444-6050
444-1612 (fax)

Mascoma Area Senior Center
PO Box 210, Canaan, NH 03741
523-4333
523-4334 (fax)

Orford Area Senior Services
PO Box 98, Orford, NH 03777
Mary Welch, Coordinator
353-9107

Plymouth Regional Senior Center
PO Box 478, Plymouth, NH 03264
Cecelia vanLoon, Director
536-1204
536-2090 (fax)

Upper Valley Senior Center
PO Box 433, Lebanon, NH 03766
Dana Michalovic, Director
448-4213
448-3906 (fax)

RSVP of Upper Valley & White Mts.
PO Box 433, Lebanon, NH 03766
Ceresa Volta, Director
448-1825
448-3906 (fax)

Grafton County Senior Citizens Council, Inc. is a private nonprofit organization that provides programs and services to support the health and well being of our older citizens. The Council's programs enable elderly individuals to remain independent in their own homes and communities for as long as possible.

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln and also sponsors the Retired and Senior Volunteer Program of the Upper Valley and White Mountains (RSVP). Through the centers and RSVP, older adults and their families take part in a range of community-based long-term services including home delivered meals, congregate dining programs, transportation, adult day care, chore/home repair services, recreational and educational programs, and volunteer opportunities.

During 1999, 127 older residents of Lincoln were served by one or more of the Council's programs offered through the Linwood Area Senior Services:

- Older adults from Lincoln enjoyed 1,403 balanced meals in the company of friends in the senior dining room.
- They received 2,250 hot, nourishing meals delivered to their homes by caring volunteers.
- Lincoln residents were transported to health care providers or other community resources on 2,905 occasions by our lift-equipped buses.
- They were eligible to receive assistance with problems, crises or issues of long-term care by a trained social worker.
- Lincoln's citizens also volunteered to put their talents and skills to work for a better community through 444 hours of volunteer service.

The cost to provide Council services for Lincoln residents in 1999 was \$44,032.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty. They also contribute to a higher quality of life for our older friends and neighbors. In addition, community-based services offered by the Council save tax dollars over nursing home care or other long-term care options. As our population grows older, supportive services such as those offered by the Council become even more critical.

Grafton County Senior Citizens Council very much appreciates Lincoln's support for our programs that enhance the independence and dignity of older citizens and enable them to meet the challenges of aging in the security and comfort of their own communities and homes.

Carol W. Dustin, Executive Director

Grafton County Senior Citizens Council, Inc.

Statistics for the Town of Lincoln
October 1, 1998 to September 30, 1999

During the fiscal year, GCSCC served 127 Lincoln residents (out of 257 residents over 60, 1990 Census).

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>	x	<u>Unit (1) Cost</u>	=	<u>Total Cost of Service</u>
Congregate/Home Delivered	Meals	3,653	x	\$5.31	\$	19,397.43
Transportation	Trips	2,905	x	\$8.48	\$	24,634.40
Adult Day Service	Hours	0	x	\$4.57	\$	0.00
Social Services	Half-hours	0	x	\$17.79	\$	0.00

Number of Lincoln volunteers: 11. Number of Volunteer Hours: 444

GCSCC cost to provide services for Lincoln residents only	\$	<u>44,031.83</u>
Request for Senior Services for 1999	\$	2,730.00
Received from Town of Lincoln for 1999	\$	2,730.00
Request for Senior Services for 2000	\$	<u>2,812.00</u>

NOTE:

1. Unit cost from Audit Report for October 1, 1998 to September 30, 1999
2. Services were funded by: Federal and State programs 44%, Municipalities, Grants & Contracts, County and United way 14%, Contributions 19%, In-Kind donations 19%, Other 2%, Friends of GCSCC 2%.

COMPARATIVE INFORMATION

From Audited Financial Statement for GCSCC
Fiscal Years 1998/1999

October 1 - September 30

UNITS OF SERVICE PROVIDED

	<u>FY 1999</u>	<u>FY 1998</u>
Dining Room Meals	69,000	67,204
Home Delivered Meals	110,374	109,789
Transportation (Trips)	38,438	37,622
Adult Day Service (Hours)	9,191	10,373
Social Services (1/2 Hours)	9,366	9,022

UNITS OF SERVICE COSTS

	<u>FY 1999</u>	<u>FY 1998</u>
Congregate/Home Delivered Meals	\$ 5.31	\$ 5.14
Transportation (Trips)	8.48	7.67
Adult Day Service	4.57	3.86
Social Services	17.79	15.78

For all units based on Audit Report, October 1, 1998 to September 30, 1999

UNH COOPERATIVE EXTENSION--GRAFTON COUNTY--1999 ANNUAL REPORT

UNH Cooperative Extension is a unique partnership among the Federal, State and County Governments who provide the funding and support for this educational outreach component of the University of New Hampshire. With an Extension Office in each New Hampshire county and campus-based subject matter specialists we serve the entire state.

Our education programs are designed to respond to the local needs of county residents through the direction and support of a volunteer advisory council. Our current programs focus on:

- ▶ Dairy and Pasture Management
- ▶ Agriculture Profitability and Nutrient Management
- ▶ Forest & Wildlife Habitat Management and Stewardship
- ▶ Nutrition, Food Safety, Parenting and Family Financial Management
- ▶ Positive Youth Development
- ▶ Water Quality Education
- ▶ Family Lifeskills Program (LEAP/LIFT)
- ▶ After-School Programs

The Extension Staff of seven works out of North Haverhill but we travel to all areas of the county. Three other grant-funded staff members provide programs through satellite offices in Plymouth, Littleton and Lebanon. Information and education are presented through phone calls, farm/office/home/agency visits, the media, workshops and educational series. Volunteers help expand our efforts through the Master Gardeners Program, 4H Clubs, and the Coverts Project. Our work is supported by an office staff of three.

Here are some ways that local residents benefitted from the work of Cooperative Extension. Residents receive a bi-monthly newsletter highlighting upcoming events as well and looking at some of the research that affects individuals, families and communities. Parents receive our aged-paced newsletters, Cradle Crier and Toddler Tales, that chronicle the early years of a child's life. Research on soils and nitrates has reduced the amount of fertilizers being applied to local farm lands, thereby reducing the chance of runoff into local streams, rivers or water supplies. Forest management plans help local landowners and those employed in the forest industry preserve the beauty of our local woodlands that draw thousands of tourists to our area. Youth across the county work with adult volunteers learning important life skills through our 4H program. An after-school project in North Haverhill is being evaluated by UNH professors. The information from this project will help to improve other local after-school programs. Water Quality events around the county allow residents an opportunity to learn how they can help keep their water clean and how agencies across the state are working toward that goal. Families with limited resources have access to nutrition and financial education to help them stretch their food dollars, thereby providing a more balanced diet for our young children. Cooperative Extension staff serve as resources to residents and agencies throughout the county. Homeowners concerned about their plants, trees and grounds get quick identification and control guidelines. Communities interested in improved decision making receive support from Cooperative Extension. Agriculture businesses receive help with business plans, marketing, computer usage and diversification.

Here in Grafton County the office is located on Route 10 in North Haverhill in the Grafton County Courthouse. We are open from 8 AM until 4 PM Monday through Friday.

You can reach us: by phone--(603)787-6944; fax--(603)787-2009; email grafton@unhce.unh.edu, at our office in North Haverhill; or through our UNHCE Web site <http://ceinfo.unh.edu>.

We believe that our job is to provide residents of your community and Grafton County with the education and information they need to make informed decisions to strengthen youth, families and communities, sustain natural resources and improve the economy.

Respectfully submitted: Deborah B. Maes, Extension Educator and County Office Administrator.

GRAFTON COUNTY
COUNTY COURT HOUSE
RR1 BOX 65F
N HAVERHILL, NH 03774-9708
TEL (603)787-6944
FAX (603)787-2009

**UNIVERSITY OF
NEW HAMPSHIRE**
COOPERATIVE EXTENSION
Helping You Put Knowledge And Research To Work

December 13, 1999

To: Grafton County Town Offices
From: Deb Maes, Extension County Office Administrator
Re: Extension 1999 Annual Report

Once again, the Grafton County Extension Office would like to submit the following report to be included in the printed town report. Residents from each town are in contact with many of our office staff throughout the year with a variety of requests, questions and need for information. We feel it is important, given our funding sources that all residents of each community, and as part of Grafton County, are aware of our educational efforts that benefit us all.

If you would prefer us to send you a copy of this report electronically so that you can do your own formatting, please contact me at 787-6944 or electronically at deborah.maes@unh.edu and we will be happy to accommodate you. Also, if you have any questions or comments about our report please let us know.

Thank you and Seasons Greetings.



¹ The University of New Hampshire Cooperative Extension is an equal opportunity educator and employer; programs and policies are consistent with pertinent Federal and State laws and regulations on non-discrimination regarding age, color, handicap, national origin, race, religion, sex, sexual orientation, or veteran's status. University of New Hampshire, US Department of Agriculture and NH counties cooperating.

North Country Home Health Agency, Inc.

Lincoln Town Report 1999

Nationally, Home Health Care is a service in great demand and great flux. In the last year, over 3,000 home health care agencies across the country have closed their doors in response to Medicare reform. Locally, changes in federal government and State reimbursement systems have presented the North Country Home Health Agency's Board of Directors and staff with tremendous funding challenges. Dedicated to providing services to the community, the Agency relies on Town support and individual donations to help underwrite the cost of providing home care services to people with limited or no health care benefits. Thank you for your generosity in the past year, it has been essential to our success.

The work of North Country Home Health Agency includes: nurses, therapists, aides, homemakers, and companions assisting people who are recuperating from surgery, individuals coping with chronic illnesses and families caring for loved ones and friends. Home Health Services reduce expensive hospital stays, eliminate or delay moves to nursing homes, and support families by offering competent and comprehensive care. It is only with your Town's continued support that North Country Home Health can continue to meet the home health needs of North Country residents.

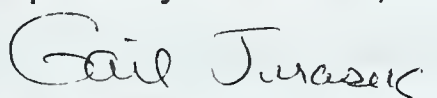
Services provided to the Town in 1999 included:

Type of Care	# of Visits
Nursing	521
Physical/Occupational Therapy/Speech Therapy	108
Medical Social Service	109
Home Health Aide/Homemaker/Companion	1315

Additionally, North Country Home Health provided 30 health screenings and clinics to the public in 1999. Approximately 850 residents participated in these preventative health programs.

Because of your generosity and support North Country Home Health is able to provide hundred of hours of home health care and hospice services to those in need.

Respectfully Submitted,



Gail Jurasek
Executive Director

WHITE MOUNTAIN MENTAL HEALTH & DEVELOPMENTAL SERVICES

29 Maple Street

P. O. Box 599

Littleton, NH 03561

Developmental Services

(603) 444-6894

Mental Health
(603) 444-5358

1999 WHITE MOUNTAIN MENTAL HEALTH *and* DEVELOPMENTAL SERVICES DIRECTOR'S REPORT

Town of Lincoln

OUR SERVICES

Mental Health:

- 24 hour emergency services
- individual, group and family counseling
- assessment and medication management provided by psychiatrists and registered nurses
- in-home and community based services to children
- foster homes for children with severe emotional disturbance
- home-based services to elders
- consultation to area schools, hospitals and nursing homes
- housing, vocational, case management and financial assistance to persons with severe mental illness
- experiential, activity based program for adjudicated youngsters
- psychological and disability determination evaluations

Common Ground – Developmental Services:

- a variety of housing options in the community, including independent homes and apartments, staffed homes, and family living environments
- a network of community connections to assist in identifying quality jobs, including the development and support of small businesses owned and operated by our consumers
- service coordination
- individualized supports to enhance the recreational and social lives of persons with disabilities
- supports and services to the families of infants and young children who are at risk of developmental delay

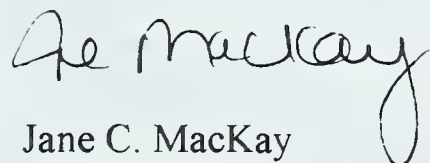
- Life-long support to families who have a member with a developmental disability, including respite services, advocacy, information and referral

Drug and Alcohol Treatment and Prevention:

- drug and alcohol assessments
- drug and alcohol counseling for individuals and family members
- intensive counseling and education offered in the evening as an alternative to residential drug and alcohol rehabilitation
- individual and group prevention services offered to three school districts and one private school
- counseling to persons convicted of motor vehicle offenses as a follow-up to the Impaired Driver Intervention Program
- drug testing

In 1999, 33 Lincoln residents received 551 hours of services at a discounted rate. In addition, individuals received assistance finding and paying for housing, emergency assistance with heat, lights, medication or food bills and assistance obtaining and maintaining employment. Town support helps us to provide these services. We believe that our services benefit those we serve, and, ultimately, the availability of our services saves money for the town.

Thank you for your continued support of the people we serve.



Jane C. MacKay
Area Director



258 Highland Street, Plymouth, NH 03264

The Whole Village Family Resource Center is comprised of sixteen health and social service agencies committed to collaborating together to provide families and individuals from the 17 towns of the Plymouth District Court Area, as well as New Hampton and Sandwich, with better, more comprehensive services. Despite this common goal, it must be recognized that these are all *autonomous* organizations, each with its own governing body, budget and funding initiatives. All the agencies have unique and invaluable strengths on their own, but by combining efforts with other Whole Village agencies many new possibilities for innovative and integrated service provision have been, and continue to be, created.

The Whole Village Parent-Child Program is a prevention-based program, which provides support to families and educates parents to meet the challenges of raising safe, healthy children who will thrive. Parent-Child has two tiers of support for families with children ages five and under. The first level, providing more intensive family support, has a special emphasis on equipping very young parents for their responsibilities as parents, providers, and positive role models for their children. The second level of family support is provided in varying degrees for all others raising children ages 0 to five. The program enlists the expertise of staff within each of the agencies to benefit all families.

Of the 242 families who accessed Parent-Child services in 1999, eight were from Lincoln.

Parent-Child Program activities include:

- ◆ Weekly Play & Learn Group
- ◆ On-site respite child care for children while their parents visit Whole Village
- ◆ Welcome Baby! newborn home visiting program
- ◆ Family Fun Events
- ◆ Support Groups
- ◆ Parenting education classes
- ◆ Special topic parenting series
- ◆ Information and Referral
- ◆ The *First Books* Program with New Hampshire Public Television
- ◆ Intensive Support Program for Teen Parents:
 - GED preparation course for parents (child care and transportation provided)
 - Family support visits for young parents
 - Transportation
 - Social service and medical advocacy
 - Great Beginnings (nutrition program) through UNH Cooperative Extension Expanded Food and Nutrition Education (EFNEP) Program

ADOLESCENT DRUG AND ALCOHOL PREVENTION TOOLS, INC.
REPORT FOR 1999

Once again, Adolescent Drug and Alcohol Prevention Tools, Inc., better known as ADAPT, is pleased to offer you a year end report. The program has seen much growth over this past year and is excited at the community response with support. The expansion of programming for more ages and with more activities has been continually supported by increasing numbers of participants.

ADAPT, now ten years old, continues to provide challenging alternatives to youth of all ages. ADAPT has hired a very energetic, compassionate Youth Resource Coordinator, Sean O'Brien to head these programs. He is assisted by Steven Golden, another energetic employee who easily mentors those whom he works with. Also an important part of ADAPT are Kristi Dubuque, who works with youth from the Lincoln and Woodstock area, Nina Norwood, who works with youth from the Thornton area, and Tanya O'Brien, who does a little of everything. This is one of the best teams any program could have and we are proud to be able to introduce such a competent staff to you.

As you may know, our programs are consistently directed toward prevention. We offer after school activities, group meetings, consultations with either groups or one-or-one situations, and summer programming. Funding comes from grants, fund-raising, and town support. We thank all of you for this. Donations of time, snacks, funds, and fund-raising means are always appreciated. We are all working for the same goals. The more programs we offer to our local youth, the better our community is for it.

Our organization stands for chemical free fun, resistance to substance abuse, and healthy lifestyles. We hope this is what you are seeking for your children. If you would like to help us with this quest, please feel free to contact us at our Lin-Wood School office or by telephone at 745-9092.

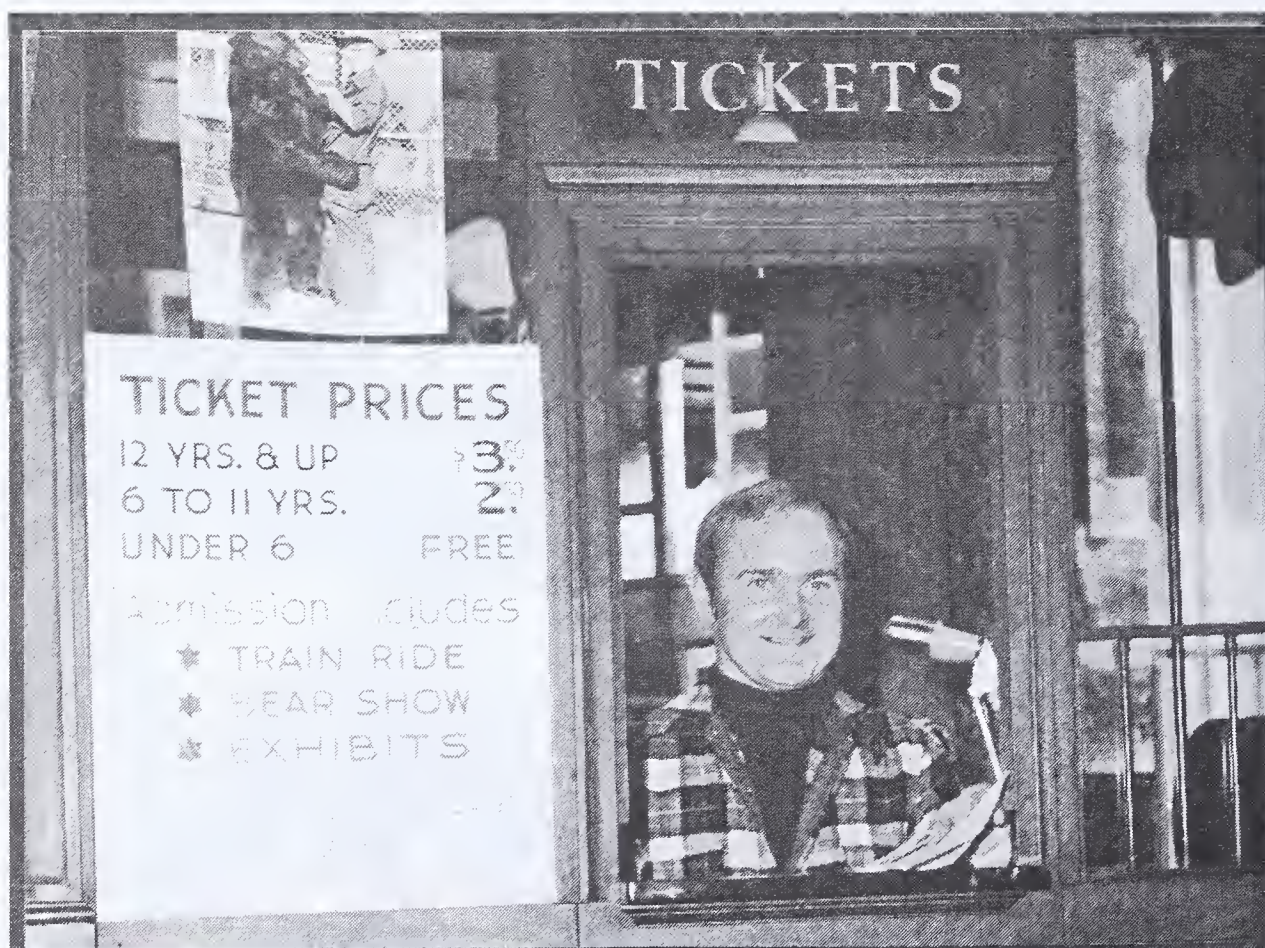
Respectfully Submitted,
Terry G. Joyce
President, Board of ADAPT



Wolfman weekend celebration July 17, 1999



*Nita Clark—Born January 1999
Her name: The North American
Indian (Choctaw tribe)
girls name for bear.*



*Edward Avery Clark at the Railroad Station
ticket window, September 1982*

TOWN OF LINCOLN, NEW HAMPSHIRE

Financial Statements

December 31, 1998

and

Independent Auditor's Report

TOWN OF LINCOLN, NEW HAMPSHIRE

FINANCIAL STATEMENTS

December 31, 1998

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Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectman
Town of Lincoln, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Lincoln, New Hampshire for the year ended December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Lincoln, New Hampshire's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provide a reasonable basis for our opinion.

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

As described in Note 1, the Town has recognized tax revenues of \$181,188 in its General Fund which were not received in cash within sixty days of year end as required by generally accepted accounting principles (GASB Interpretation 3). Town officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the undesignated General Fund balance from \$770,641 to \$589,453, would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effect on the general purpose financial statements of the omission described in the third paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Lincoln, New Hampshire as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 9, 1999, on our consideration of the Town of Lincoln, New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

Vachon, Chubbey & Co., PC

April 9, 1999

EXHIBIT A
TOWN OF LINCOLN, NEW HAMPSHIRE
 Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1998

	Governmental Fund Types		Fiduciary	Account Group	Totals	
	General	Capital Projects	Trust & Agency	General Long-Term Debt	(Memorandum Only) December 31, 1998	1997
ASSETS						
Cash and cash equivalents	\$1,035,640	\$172,513	\$852,539		\$2,060,692	\$2,900,143
Investments	260,926		636,962		897,888	857,575
Receivables:						
Taxes, net	340,738				340,738	354,715
Due from other governments	58,782	3,131			61,913	108,653
Due from other funds	524,285	36,882	111,489		672,656	145,285
Amount to be provided for retirement of general obligation debt				\$3,942,223	3,942,223	4,168,788
Total Assets	\$2,220,371	\$212,526	\$1,600,990	\$3,942,223	\$7,976,110	\$8,535,159
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$10,883		\$207,020		\$217,903	\$116,966
Accrued expenses	718				718	5,370
Retainage payable			4,647		4,647	
Escrow deposits	21,426				21,426	37,725
Due to other governments	1,028,715				1,028,715	947,926
Due to other funds	148,371	\$3,131	521,154		672,656	145,285
General obligation debt payable				\$3,942,223	3,942,223	4,168,788
Total Liabilities	1,210,113	3,131	732,821	3,942,223	5,888,288	5,422,060
Fund Balances:						
Reserved for endowments			31,858		31,858	27,658
Reserved for public safety	1,039				1,039	
Unreserved:						
Designated	238,578		832,306		1,070,884	1,713,566
Undesignated	770,641	209,395	4,005		984,041	1,371,875
Total Fund Balances	1,010,258	209,395	868,169		2,087,822	3,113,099
Total Liabilities and Fund Balances	\$2,220,371	\$212,526	\$1,600,990	\$3,942,223	\$7,976,110	\$8,535,159

See notes to financial statements

EXHIBIT B
TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types and Similar Trust Funds
 For the Year Ended December 31, 1998

	Governmental Fund Types		Fiduciary Fund Types	Totals (Memorandum Only)	
	General	Capital Projects	Expendable Trusts	For the Years Ended December 31, 1998 1997	
Revenues:					
Taxes	\$1,598,663			\$1,598,663	\$1,806,954
Licenses and permits	258,341	\$36,882	\$28,000	323,223	280,511
Intergovernmental revenues	301,520	14,425		315,945	671,101
Charges for service	272,471			272,471	279,940
Miscellaneous revenues	69,376	6,817	62,933	139,126	147,479
Total Revenues	<u>2,500,371</u>	<u>58,124</u>	<u>90,933</u>	<u>2,649,428</u>	<u>3,185,985</u>
Expenditures:					
Current:					
General government	436,770			436,770	442,541
Public safety	547,732			547,732	510,790
Highways and streets	229,318			229,318	236,861
Sanitation	384,282			384,282	361,361
Water distribution and treatment	156,851			156,851	168,393
Health	14,964			14,964	24,939
Welfare	7,719			7,719	8,401
Culture and recreation	122,374			122,374	131,620
Debt service	463,762			463,762	476,062
Capital outlay	21,836	14,618	1,279,310	1,315,764	597,496
Total Expenditures	<u>2,385,608</u>	<u>14,618</u>	<u>1,279,310</u>	<u>3,679,536</u>	<u>2,958,464</u>
Excess of Revenues Over (Under) Expenditures	<u>114,763</u>	<u>43,506</u>	<u>(1,188,377)</u>	<u>(1,030,108)</u>	<u>227,521</u>
Other Financing Sources (Uses):					
Operating transfers in	134,921		686,778	821,699	479,560
Operating transfers out	(686,778)		(134,921)	(821,699)	(479,560)
Total Other Financing Sources (Uses)-Net	<u>(551,857)</u>		<u>551,857</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(437,094)</u>	<u>43,506</u>	<u>(636,520)</u>	<u>(1,030,108)</u>	<u>227,521</u>
Fund Balance - January 1	<u>1,447,352</u>	<u>165,889</u>	<u>1,468,826</u>	<u>3,082,067</u>	<u>2,854,546</u>
Fund Balance - December 31	<u>\$1,010,258</u>	<u>\$209,395</u>	<u>\$832,306</u>	<u>\$2,051,959</u>	<u>\$3,082,067</u>

See notes to financial statements

EXHIBIT C
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended December 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,595,526	\$1,598,663	\$3,137
Licenses and permits	212,555	258,341	45,786
Intergovernmental revenues	294,954	301,520	6,566
Charges for service	276,614	272,471	(4,143)
Miscellaneous revenues	60,350	69,376	9,026
Total Revenues	<u>2,439,999</u>	<u>2,500,371</u>	<u>60,372</u>
Expenditures:			
Current:			
General government	527,800	436,770	91,030
Public safety	555,008	547,732	7,276
Highways and streets	266,485	229,318	37,167
Sanitation	383,863	384,282	(419)
Water distribution and treatment	175,837	156,851	18,986
Health	16,914	14,964	1,950
Welfare	13,500	7,719	5,781
Culture and recreation	138,857	122,374	16,483
Debt service	463,763	463,762	1
Capital outlay	43,755	21,836	21,919
Total Expenditures	<u>2,585,782</u>	<u>2,385,608</u>	<u>200,174</u>
Excess of Revenues Over (Under) Expenditures	<u>(145,783)</u>	<u>114,763</u>	<u>260,546</u>
Other Financing Sources (Uses):			
Operating transfers in	134,921	134,921	
Operating transfers out	(625,300)	(686,778)	(61,478)
Total Other Financing Sources (Uses) - Net	<u>(490,379)</u>	<u>(551,857)</u>	<u>(61,478)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(636,162)	(437,094)	199,068
Fund Balance - January 1	<u>1,447,352</u>	<u>1,447,352</u>	
Fund Balance - December 31	<u>\$811,190</u>	<u>\$1,010,258</u>	<u>\$199,068</u>

See notes to financial statements

**EXHIBIT D
TOWN OF LINCOLN, NEW HAMPSHIRE**

Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Non-Expendable Trust Funds
For the Year Ended December 31, 1998

	Totals Memorandum Only For the Years Ended December 31, <u>1998</u> <u>1997</u>	
Operating revenues:		
Investment income	<u>\$630</u>	<u>\$566</u>
Net operating income	630	566
Non-operating revenues:		
Bequests	<u>4,200</u>	<u>3,400</u>
Net income	4,830	3,966
Fund Balances - January 1	<u>31,033</u>	<u>27,067</u>
Fund Balances - December 31	<u>\$35,863</u>	<u>\$31,033</u>

**EXHIBIT E
TOWN OF LINCOLN, NEW HAMPSHIRE**

Combined Statement of Cash Flows
All Non-Expendable Trust Funds
For the Year Ended December 31, 1998

	Totals Memorandum Only For the Years Ended December 31, <u>1998</u> <u>1997</u>	
Cash Provided from Operating Activities:		
Interest on trust investments	<u>\$630</u>	<u>\$566</u>
Cash Provided from Capital and Related Financing Activities:		
Bequests	<u>7,325</u>	<u> </u>
Change in cash and cash equivalents	7,955	566
Cash and cash equivalents, January 1	<u>23,708</u>	<u>23,142</u>
Cash and cash equivalents, December 31	<u>\$31,663</u>	<u>\$23,708</u>

See notes to financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 1998

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

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

Fund Accounting

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

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

Governmental Funds

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

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

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1998

Sewer Tap Fee Fund
Water System Construction Fund
Lagoon Outfall Relocation Fund

Fiduciary Funds

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

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

Account Groups

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

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

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

Basis of Accounting

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

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

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.

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

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

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

Budgetary Data

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

Total appropriations voted at March 10, 1998	
Town Meeting	\$ 3,204,920
Add/Deduct:	
Continued appropriations - December 31, 1997	244,740
Continued appropriations - December 31, 1998	(238,578)
Total appropriations per Exhibit C	<u>\$ 3,211,082</u>

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 1998, the Town applied \$630,000 of its unappropriated fund balance to reduce taxes.

Assets, Liabilities and Fund Equity

Cash and Cash Equivalents - Cash and cash equivalents for the Combined Statement of Cash Flows - All Non-Expendable Trust Funds are defined as cash deposits and cash investments if their maturity dates are within three months from their date of issue.

Investments – Investments are stated at fair value as of December 31, 1998.

Taxes Receivable - Taxes levied during 1998 and prior and uncollected at December 31, 1998 are recorded as receivables net of reserves for estimated uncollectibles of \$6,225.

Due to Other Governments - At December 31, 1998, the balance of the property tax appropriation due to the Lincoln-Woodstock School District was \$1,028,715.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1998

Revenues, Expenditures and Expenses

Property Taxes - Taxes are levied on the assessed value of all taxable real property as of the prior April 1st (\$305,089,122 as of April 1, 1998) and were due in two installments on July 1 and December 1. Taxes paid after the due dates accrue interest at 12% per annum. Current collections for the period ended December 31, 1998 were 94% of the tax levy.

The Town collects taxes for the Lincoln-Woodstock Cooperative School District and Grafton County, both independent governmental units, which are remitted to them as required by law. Taxes appropriated during the year were \$2,121,715 and \$511,800 for the Lincoln-Woodstock School District and Grafton County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

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

The net 1998 receivables expected to be collected subsequent to March 1, 1999 of \$181,188 have been recognized as tax revenue, which is not in accordance with generally accepted accounting principles. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3), which would reduce the undesignated General Fund balance from \$770,641 to \$589,453 could make these financial statements misleading, due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 2001. Prior history indicates that substantially all overdue taxes are paid before this date.

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

NOTE 2--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 1998, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. (NHMA-PLIT) and the New Hampshire Worker's Compensation Fund. The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as "Risk Pools" in accordance with generally accepted accounting principles.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Generally accepted accounting principles require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years.

Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 1998.

New Hampshire Municipal Association Property-Liability Insurance Trust, Inc.

The NHMA-PLIT is a Trust organized to provide certain property and liability insurance coverages to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the NHMA-PLIT, the Town of Lincoln shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The program includes a Self Insured Retention from which is paid up to \$500,000 for each and every covered property, crime, and/or liability loss that exceeds \$1,000.

New Hampshire Worker's Compensation Fund

The Compensation Fund was organized to provide statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

NOTE 3--CASH AND CASH EQUIVALENTS

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

At year end, the carrying amount of the Town's deposits was \$2,060,692 and the bank balance was \$2,091,476. The bank balance was covered by federal depository insurance or collateralized.

The Town's recorded investments in the New Hampshire Public Deposit Investment Pool with a fair value of \$897,888 are not investment securities and, as such, are not categorized by risk.

NOTE 4--DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1998

service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety and general employees are required to contribute 9.3% or 5.0% of their covered salary, respectively, and the Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the year ended December 31, 1998 were 3.81% and 4.28% through June 1998 and 3.69% and 4.16% thereafter, of covered payroll for police officers and general employees, respectively. The Town contributes 65% of the employer cost for public safety officers employed by the Town and the state contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. On-behalf fringe benefits (GASB Statement #24) contributed by the State of New Hampshire have not been recognized as amounts are not material to the financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 1998, 1997, and 1996 were \$27,961, \$24,638, and \$21,092, respectively, equal to the required contributions for each year.

NOTE 5--DEBT

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

Changes in Long-Term Debt - The following is a summary of debt transactions of the Town for the year ended December 31, 1998:

Debt Payable - January 1, 1998	\$ 4,168,788
Debt Retired	<u>(226,565)</u>
Debt Payable - December 31, 1998	<u><u>\$ 3,942,223</u></u>

General Long-Term Debt - Debt payable at December 31, 1998 consists of the following General Obligation issues:

\$250,000 - 1985 Water Project Bonds due in annual installments of \$15,000 through February 15, 2000; interest at 8.12% to 9.00%	\$ 30,000
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TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1998

\$600,000 - 1987 Sewage Treatment Facility Notes due in annual installments of \$40,000 through July 15, 2002; interest at 5.4% to 8.1%	160,000
\$275,000 - 1987 Incinerator Bonds due in annual installments of \$20,000 through January 15, 1998 decreasing to \$15,000 through January 15, 2003; interest at 5.9% - 8.1%	75,000
\$1,510,000 - 1988 Capital Improvement Bonds due in annual installments of \$75,000 through January 15, 2009; interest at 7.5% to 7.82%	825,000
\$3,180,800 1993 Water Treatment Bonds due in semi-annual installments of \$105,841, including interest at 5.0%, through October 9, 2020 decreasing to \$103,490 on April 9, 2021, \$20,755 on October 9, 2021, and \$20,099 on April 9, 2022	2,852,223
	<u>\$ 3,942,223</u>

Summary of Debt Service Requirements to Maturity - The annual requirements to amortize all debt outstanding as of December 31, 1998, including interest of \$2,348,206 are as follows:

<u>Year Ending December 31,</u>	General Long-Term Debt <u>Obligations</u>
1999	\$ 436,750
2000	425,669
2001	400,092
2002	390,087
2003	339,961
2004-2008	1,535,410
2009-2013	1,136,343
2014-2018	1,058,410
2019-2022	567,707
	<u>\$ 6,290,429</u>

The State of New Hampshire annually reimburses the Town for a portion of its water and sewer related debt service. During 1998, reimbursements by the State were \$52,021 and \$27,722 for water and sewer, respectively.

Authorized and Unissued Debt - Long-term debt authorized and unissued at December 31, 1998 is as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1998

<u>Purpose</u>	<u>Amount</u>
Sewer (1979)	\$ 70,000
Sewer Treatment Facility (1987)	700,000
Water System Construction (1991)	219,200
	<u>\$ 989,200</u>

NOTE 6--INTERFUND BALANCES

Interfund receivables/payables at December 31, 1998 were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 524,285	\$ 148,371
Capital Projects Funds:		
Sewer Tap Fee Fund	36,882	
Water System Construction Fund		3,131
Trust and Agency Funds:		
Expendable Trust Funds	107,289	521,154
Non-Expendable Trust Funds	4,200	
	<u>\$ 672,656</u>	<u>\$ 672,656</u>

NOTE 7--RESERVED FOR ENDOWMENTS

The principal amounts of all non-expendable trust funds are restricted in that only income earned may be expended. Principal and income balances at December 31, 1998 were as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	<u>\$31,858</u>	<u>\$ 4,005</u>	<u>\$35,863</u>

NOTE 8--DESIGNATED FUND BALANCE

General Fund

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

Engineering & Planning Reserve	\$ 79,214
Whitewater Facility Removal	808
Alternative Transportation Route	66,800
Unexpended Highway Block Grant	91,256
Salt Shed Roof	500
	<u>\$ 238,578</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1998

Expendable Trust Funds

Expendable Trust Funds at December 31, 1998, are as follows:

Water Tap Fee Fund - 1987	\$ 249,233
Revaluation - 1989	29,697
Fire Truck - 1989	126,848
Town Building - 1989	(19,360)
Public Works Vehicle - 1989	35,845
Community Building - 1990	107,060
Library Building - 1991	1,433
Road and Street Reconstruction - 1994	95,272
Police Department Equipment - 1995	7,427
Water System Rehabilitation - 1995	104,288
Sewer System Rehabilitation - 1995	54,333
Library - 1997	(2,933)
Ballfield - 1997	41,128
Incinerator - 1997	2,035
	<u>\$ 832,306</u>

NOTE 9--MAJOR TAXPAYERS

The following are the five major taxpayers as they relate to the 1998 assessed property valuation of \$305,089,122:

<u>Taxpayer</u>	<u>1998 Property Valuation</u>	<u>Percentage of Total Valuation</u>
Loon Mountain Recreation Corp.	\$ 22,267,130	7.30%
Village Lodge Condominium Unit Owner's Assoc.	3,765,580	1.23%
Lincoln Inn Associates	3,391,850	1.11%
Lincoln Mill Associates	2,346,000	0.77%
Framatone, Inc	1,932,600	0.63%

NOTE 10--RELATED PARTY TRANSACTIONS

During 1998, the Town purchased materials and services from a company owned by a member of the Board of Selectman. Total expenditures for the year were \$69,663.

SCHEDULE 1
TOWN OF LINCOLN, NEW HAMPSHIRE
 Combining Balance Sheet - All Capital Projects Funds
 December 31, 1998

	Sewer Tap Fee Fund	Water System Construction Fund	Combining Total
ASSETS			
Cash and cash equivalents	\$172,513		\$172,513
Due from other governments		\$3,131	3,131
Due from other funds	<u>36,882</u>		<u>36,882</u>
Total Assets	<u>\$209,395</u>	<u>\$3,131</u>	<u>\$212,526</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	<u> </u>	<u>\$3,131</u>	<u>\$3,131</u>
Total Liabilities	<u> </u>	<u>3,131</u>	<u>3,131</u>
Fund Balances:			
Unreserved:			
Undesignated	<u>\$209,395</u>	<u> </u>	<u>209,395</u>
Total Fund Balances	<u>209,395</u>	<u> </u>	<u>209,395</u>
Total Liabilities and Fund Balances	<u>\$209,395</u>	<u>\$3,131</u>	<u>\$212,526</u>

SCHEDULE 2
TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Capital Projects Funds

For the Year Ended December 31, 1998

	Sewer Tap Fee Fund	Water System Construction Fund	Lagoon Outfall Relocation Fund	Combining Total
Revenues:				
Licenses and permits	\$36,882			\$36,882
Intergovernmental revenues		\$11,294	\$3,131	14,425
Miscellaneous revenues	6,815	2		6,817
Total Revenues	<u>43,697</u>	<u>11,296</u>	<u>3,131</u>	<u>58,124</u>
Expenditures:				
Capital outlay		11,487	3,131	14,618
Total Expenditures		<u>11,487</u>	<u>3,131</u>	<u>14,618</u>
Excess of Revenues Over Expenditures	43,697	(191)		43,506
Fund Balances - January 1	<u>165,698</u>	<u>191</u>		<u>165,889</u>
Fund Balances - December 31	<u>\$209,395</u>	<u>\$</u>	<u>\$</u>	<u>\$209,395</u>

SCHEDULE 3
TOWN OF LINCOLN, NEW HAMPSHIRE
 Combining Balance Sheet - All Trust and Agency Funds
 December 31, 1998

	<u>Expendable Trust Funds</u>	<u>Non- expendable Trust Funds</u>	<u>Combining Total</u>
ASSETS			
Cash and cash equivalents	\$820,876	\$31,663	\$852,539
Investments	636,962		636,962
Due from other funds	<u>107,289</u>	<u>4,200</u>	<u>111,489</u>
Total Assets	<u>\$1,565,127</u>	<u>\$35,863</u>	<u>\$1,600,990</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$207,020		\$207,020
Retainage payable	4,647		4,647
Due to other funds	<u>521,154</u>		<u>521,154</u>
Total Liabilities	<u>732,821</u>		<u>732,821</u>
Fund Balances:			
Reserved for endowments		\$31,858	31,858
Unreserved:			
Designated	832,306		832,306
Undesignated	<u>4,005</u>	<u>4,005</u>	<u>4,005</u>
Total Fund Balances	<u>832,306</u>	<u>35,863</u>	<u>868,169</u>
Total Liabilities and Fund Balances	<u>\$1,565,127</u>	<u>\$35,863</u>	<u>\$1,600,990</u>

SCHEDULE 4
TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 1998

	Water Tap Fee Fund	Library Building	Town Building	Fire Truck and Truck Equipment	Public Works Vehicles	Recreation Building	Water System Rehabilitation	Sewer System Rehabilitation	Police Dept Equipment	Road and Street Re- construction	Incinerator Closeout	Ballfields	Library Technology	Combining Total
Revenues:														
Licenses and permits	\$28,000													\$28,000
Miscellaneous revenues	10,784	\$32	\$32,120	\$4,115	\$809	\$4,525	\$781	\$1,601	\$319	\$4,664	\$31	\$1,011	\$541	62,933
Total Revenues	38,784	32	32,120	4,115	809	4,525	781	1,601	319	4,664	31	1,011	541	90,933
Expenditures:														
Capital outlay			1,031,074		22,172		6,311	65,084	27,784	107,030			19,855	1,279,310
Excess of Revenues Over (Under) Expenditures	38,784	32	(998,954)	4,115	(21,363)	4,525	(5,530)	(63,483)	(27,465)	(102,366)	31	1,011	(19,314)	(1,188,377)
Other Financing Sources (Uses):														
Operating transfers in			361,478	20,000	20,000	15,000	85,600	47,000	25,000	86,700	1,000	20,000		686,778
Operating transfers out	(134,921)													(134,921)
Total Other Financing Sources (Uses)	(134,921)		361,478	20,000	20,000	15,000	85,600	47,000	25,000	86,700	1,000	20,000		551,857
Excess of Revenues and Other Sources Over (Under)	(96,137)	32	(637,476)	24,115	(1,363)	19,525	80,070	(16,483)	(2,465)	(15,666)	1,031	21,011	(19,314)	(636,520)
Fund Balances - January 1	345,370	1,401	618,116	102,733	37,208	87,535	24,218	70,816	9,892	110,938	1,004	20,117	16,381	1,468,826
Fund Balances - December 31	\$249,233	\$1,433	(\$19,360)	\$126,848	\$35,845	\$107,060	\$104,288	\$54,333	\$7,427	\$95,272	\$2,035	\$41,128	(\$2,933)	\$832,306

SCHEDULE 5
TOWN OF LINCOLN, NEW HAMPSHIRE
 Schedule of Revenues and Other Financing Sources
 Budget and Actual - General Fund
 For the Year Ended December 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Taxes:			
Property taxes	\$1,544,026	\$1,567,606	\$23,580
Yield taxes	1,500	1,197	(303)
Interest and penalties	50,000	29,860	(20,140)
Total Taxes	<u>1,595,526</u>	<u>1,598,663</u>	<u>3,137</u>
Licenses and Permits:			
Motor vehicle permit fees	175,000	218,945	43,945
Other permits and fees	37,555	39,396	1,841
Total Licenses and Permits	<u>212,555</u>	<u>258,341</u>	<u>45,786</u>
Intergovernmental Revenues:			
State shared revenues	115,109	115,109	
Highway block grant	20,692	20,692	
Meal & rooms tax distribution	20,219	20,219	
State and federal forest land	52,739	52,734	(5)
State Aid water pollution	27,722	27,722	
Railroad tax	6,452	6,452	
National forest patrol		2,963	2,963
Ash Landfill grant		3,608	3,608
Water filtration grant	52,021	52,021	
Total Intergovernmental Revenues	<u>294,954</u>	<u>301,520</u>	<u>6,566</u>
Charges for Service:			
Income from departments	276,614	272,471	(4,143)
Miscellaneous Revenues:			
Interest on deposits	50,000	60,876	10,876
Sale of town property	10,350	8,500	(1,850)
Total Miscellaneous Revenues	<u>60,350</u>	<u>69,376</u>	<u>9,026</u>
Total Revenues	<u>2,439,999</u>	<u>2,500,371</u>	<u>60,372</u>
OTHER FINANCING SOURCES:			
Operating Transfers In:			
Expendable Trust Fund	134,921	134,921	
Total Other Financing Sources	<u>134,921</u>	<u>134,921</u>	
Total Revenues and Other Financing Sources	<u>\$2,574,920</u>	<u>\$2,635,292</u>	<u>\$60,372</u>

SCHEDULE 6
TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses
 Budget and Actual - General Fund
 For the Year Ended December 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current:			
General Government:			
Executive	\$149,102	\$144,876	\$4,226
Election, registration vital statistics	2,000	1,435	565
Legal expenses	20,000	21,078	(1,078)
Personnel administration	232,385	200,253	32,132
Planning and zoning	8,005	5,631	2,374
General government buildings	16,400	14,041	2,359
Cemeteries	7,908	6,608	1,300
Insurance	42,000	42,848	(848)
Contingency	50,000		50,000
Total General Government	<u>527,800</u>	<u>436,770</u>	<u>91,030</u>
Public Safety:			
Police	514,758	512,194	2,564
Fire	34,835	31,488	3,347
Emergency management	5,415	4,050	1,365
Total Public Safety	<u>555,008</u>	<u>547,732</u>	<u>7,276</u>
Highways and Streets:			
Highways and streets	222,085	189,664	32,421
Street lights	44,400	39,654	4,746
Total Highways and Streets	<u>266,485</u>	<u>229,318</u>	<u>37,167</u>
Sanitation:			
Solid waste disposal	215,135	206,553	8,582
Sewage collection and disposal	168,728	177,729	(9,001)
Total Sanitation	<u>383,863</u>	<u>384,282</u>	<u>(419)</u>
Water Distribution and Treatment	<u>175,837</u>	<u>156,851</u>	<u>18,986</u>
Health:			
Pest control	3,650	2,700	950
Health agencies and hospitals	13,264	12,264	1,000
Total Health	<u>16,914</u>	<u>14,964</u>	<u>1,950</u>
Welfare:			
General assistance	13,500	7,719	5,781
Total Welfare	<u>13,500</u>	<u>7,719</u>	<u>5,781</u>

SCHEDULE 6
TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses
 Budget and Actual - General Fund (Continued)
 For the Year Ended December 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current (continued):			
Culture and Recreation:			
Parks and recreation	82,924	71,863	11,061
Library	49,228	43,924	5,304
Patriotic purposes	6,705	6,587	118
Total Culture and Recreation	<u>138,857</u>	<u>122,374</u>	<u>16,483</u>
Debt Service:			
Principal of debt	226,565	226,565	
Interest on long-term	237,197	237,197	
Interest on temporary debt	1	1	1
Total Debt Service	<u>463,763</u>	<u>463,762</u>	<u>1</u>
Capital Outlay:			
Engineering and planning reserve	829	829	
Site Assessment - White Water	17,459	17,459	
Planning - Capital Expenditure	550		550
Unexpected - Highway Block Grant	548	548	
Grounds Improvement Project	2,314		2,314
Loon Mtn bridge repair	19,055		19,055
Salt Shed Roof	3,000	3,000	
Total Capital Outlay	<u>43,755</u>	<u>21,836</u>	<u>21,919</u>
Total Expenditures	<u>2,585,782</u>	<u>2,385,608</u>	<u>200,174</u>
Other Financing Uses:			
Transfer to Capital Reserve Funds	625,300	686,778	(61,478)
Total Other Financing Uses	<u>625,300</u>	<u>686,778</u>	<u>(61,478)</u>
Total Expenditures and Other Financing Uses	<u>\$3,211,082</u>	<u>\$3,072,386</u>	<u>\$138,696</u>

Vachon, Clukay & Co., PC

Certified Public Accountants

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FAX: 622-1452

**INDEPENDENT AUDITOR'S REPORT ON
SUPPLEMENTARY INFORMATION REQUIRED BY THE
GOVERNMENTAL ACCOUNTING STANDARDS BOARD**

To the Board of Selectmen
Town of Lincoln, New Hampshire

The year 2000 supplementary information on page 24 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board, and we did not audit and do not express an opinion on such information. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter, we were unable to apply certain procedures prescribed by professional standards to the information. In addition, we do not provide assurance that the Town of Lincoln, New Hampshire, is or will become year 2000 compliant, that the Town of Lincoln, New Hampshire's year 2000 remediation efforts will be successful in whole or in part, or that parties with which Town of Lincoln, New Hampshire, does business are or will become year 2000 compliant.

Vachon, Clukay & Co., PC

April 9, 1999

TOWN OF LINCOLN, NEW HAMPSHIRE
Year 2000 Computer Systems and Equipment Issue
Required Supplementary Information

The year 2000 issue is the result of problems and shortcomings in computer systems and equipment that has the potential to adversely affect operations beyond the year 1999. Basically the problem is attributed to the shortsightedness of programmers who eliminated the first two digits in writing the year in computer programs. This could cause a system to either process inaccurately or shut down altogether. Another factor that may affect systems is the leap year calculation for the year 2000. Generally accepted accounting principles require that the Town of Lincoln disclose its status relative to the year 2000 anticipated computer problems. To this end the Governmental Accounting Standards Board has described four stages that governmental entities should pass through to become year 2000 compliant. The stages are:

1. **Awareness Stage** - Where a budget and a project plan for dealing with the year 2000 issue is developed.
2. **Assessment Stage** - Where the entity actually begins to review and identify all of its systems and components. The organization may either review all system components for year 2000 compliance or identify and evaluate through risk analysis those that are mission critical.
3. **Remediation Stage** - When changes are actually made to systems and equipment. This stage deals primarily with the technical issues of converting or switching systems.
4. **Validation/Testing Stage** - When the entity actually validates and tests the changes made during conversion. If testing indicate non-compliance the area is corrected and retested.

As of December 31, 1998, the Town of Lincoln's management believes that it has completed the awareness and assessment stages and is beginning its remediation

Vachon, Clukay & Co., PC

Certified Public Accountants

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**Report on Compliance and on Internal Control Over Financial
Reporting Based on an Audit of General Purpose Financial Statements Performed
In Accordance with *Government Auditing Standards***

To the Board of Selectman
Town of Lincoln, New Hampshire

We have audited the general purpose financial statements of the Town of Lincoln, New Hampshire as of and for the year ended December 31, 1998 and have issued our report thereon dated April 9, 1999, which was qualified due to the omission of the general fixed asset account group. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Town of Lincoln, New Hampshire's general purpose financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect of the determination of financial statement amounts. However providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town of Lincoln, New Hampshire's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Selectman of the Town of Lincoln, New Hampshire, and the United States Department of Agriculture – Rural Development. However, this report is a matter of public record, and its distribution is not limited.

Vachon, Clukay & Co., PC

April 9, 1999

Births Registered in the Town of Lincoln, New Hampshire
for the Year Ending December 31, 1999

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
January 6	Rochester	Liberty-Ann Claire Brake	Isaac Brake	Marcia Brake
April 21	Plymouth	Oliver John Dovholuk	Lennie Dovholuk	Nicola Dovholuk
July 5	Littleton	Caitlyn Michelle Irish	Robert Irish	Pamela Irish
July 8	Littleton	Hunter William Govoni	Clark Govoni	Jennifer Govoni
July 13	Littleton	Daniel Michael O'Connor	Michael O'Connor	Debra O'Connor
October 8	Littleton	Carley Rose Calais	Scott Calais	Corey Calais
December 12	Plymouth	Liam Michael Clark	Murray Clark	Faith Clark

Marriages Registered in the Town of Lincoln, New Hampshire
for the Year Ending December 31, 1999

Date of Marriage	Name and Surname of Groom and Bride	Residence of Each at Time of Marriage
January 29	Glenn Alan Miller Julie Joann Clark	Castanea, Pennsylvania Castanea, Pennsylvania
February 14	Robert F. Collins Christine J. Lawrence	Quincy, Massachusetts Quincy, Massachusetts
February 23	Wayne Clinton Cassidy Maryellen Pierce	North Kingstown, Rhode Island North Kingstown, Rhode Island
March 6	David M. Craig Trisha A. Thompson	Lincoln, New Hampshire North Woodstock, New Hampshire
March 10	Stanley A. Sawicki Dianne R. Labrie	Lincoln, New Hampshire Lincoln, New Hampshire
March 27	Joseph M. Duarte Loralyn M. Barrette	Lincoln, New Hampshire Lincoln, New Hampshire
May 8	Bryan W. Rineer Teneil D. Bradley	Lincoln, New Hampshire Thornton, New Hampshire
May 22	Robert A. Blanchette Lisa M. Spanos	Concord, New Hampshire Lincoln, New Hampshire
June 12	Robert M. Rolando Julie Tetley	Lincoln, New Hampshire Lincoln, New Hampshire
June 19	John T. McGinley Lori M. Green	Lincoln, New Hampshire Lincoln, New Hampshire
June 20	Leo M. Holliday Heather H. Hill	Palm Bay, Florida Palm Bay, Florida
June 26	Craig W. Willey Kim L. Champagne	Wallingford, Vermont Wallingford, Vermont
June 28	Jonathan T. Clegg Erin M. Foley	Lincoln, New Hampshire Goffstown, New Hampshire
June 29	Michael E. Friedburg April J. Delorenzo	Boca Raton, Florida Boca Raton, Florida

Marriages Registered in the Town of Lincoln, New Hampshire
for the Year Ending December 31, 1999

Date of Marriage	Name and Surname of Groom and Bride	Residence of Each at Time of Marriage
August 14	Anthony Scott Drapeau Denise Theresa Tremblay	Lincoln, New Hampshire Lincoln, New Hampshire
September 10	John L. Alves Jr. Judith M. Ellis	Yarmouthport, Massachusetts Yarmouthport, Massachusetts
September 11	Richard J. Gilman Brigitte E. Davis	Lincoln, New Hampshire Woodstock Valley, Connecticut
September 26	Joseph R. Labrie Jr. Tammy R. Martin	Lincoln, New Hampshire Lincoln, New Hampshire
October 9	John W. Weeks Donna M. Huckins	Lincoln, New Hampshire Lincoln, New Hampshire
October 23	John G. Degroat Karen A. Bailey	Lincoln, New Hampshire Lincoln, New Hampshire
October 23	Kenneth H. Mack Katrina M. Govoni	Lincoln, New Hampshire Lincoln, New Hampshire
November 1	Albert J. Giannelli Leslie L. Goden	Medford, Massachusetts Lincoln, New Hampshire
December 7	Steven K. Wegracht Andrea Valsova	Lincoln, New Hampshire Lincoln, New Hampshire
December 24	Brad W. Willey Sara L. Stone	Lincoln, New Hampshire Lancaster, New Hampshire

Deaths Registered in the Town of Lincoln, New Hampshire
for the Year Ending December 31, 1999

Date of Death	Place of Death	Decedent's Name	Name of Father	Maiden Name of Mother
January 2	Lincoln	Robert F. Perry	Arthur Perry	Gemma Cormier
April 13	Littleton	Arthur L. Stafford	Arthur Stafford	Charlotte Kelly
April 25	Concord	Earl S. Howard	Paul Howard	Dorothy Howard
May 24	Littleton	Madeline M. Bishop	Daniel Ouellette	Ozithie Soucy
July 10	Lebanon	Thomas C. Tardif	Adrien Tardif	Mary Walsh
September 16	North Haverhill	James M. Walsh	James Walsh	Jessie Smith
October 3	Lincoln	Jane M. Richards	Donald Boyle	Grace Milne
December 27	Littleton	Earl A. Burt	George Burt	Parmelia Wallace



This circa 1935 photo shows Edward P. Clark (L) and Arthur Pinette (R) with the record load of wood. Nine Eskimo sled dogs, all related, pulled a 200 lb. sled packed with 25 pieces of green rock maple weighing 1339 lbs., out of the woods. In 1939, this same team pulled 4200 lbs., winning the World's Championship Sled Dog Hauling Contest held at Madison Square Garden, NYC



Left to Right:
 Florence and Edward P. Clark
 Circa 1923

Front Seat: Ebony
 and Edward M. Clark
 Back Seat: Midnight
 and W. Murray Clark
 Taken in 1955



This 1915 Steam Lombard
 Hauler, one of few in exis-
 tence, was number 70 of 83
 made. This photo shows Leon
 P. Noel as engineer, and David
 A. Clark as steersman.

