

N Hamp  
352.07  
L73  
1988

*Town of*

# Lincoln

## New Hampshire

**ANNUAL REPORT - 1988**



For The Fiscal Year Ending  
December 31, 1988

University of New Hampshire  
Library



Meeting of March 6, 1988 Town Meeting	4
Meeting of March 20, 1988 Town Meeting	8
Town Office	11
Town Will	12
Budget	13
Summary of Inventory	15
Soldier's Exemption	16
Statement of Debt Service	17
Town Clerk's Accounts	20
1988 Tax Assessments	27
Report of Planning Board	30
Library Report	30
Land Use Ordinance	37
Responsible Department	38
Animal Control Ordinance	41
Liquor Commission	42
Fire Commission	43
Report of Planning Board	44
Town Meeting List	45
Report of the Board of Selectmen	46
Town Telephone Service	48
Audit of Lincoln	48
Vital Services	51

**ANNUAL REPORT**

**OF THE  
OFFICERS**

**FOR THE**

**TOWN OF  
LINCOLN, NH.**

**YEAR ENDING**

**December 31, 1988**

**RMC Graphics**

**Conway, N.H.**

**1988**





## INDEX

---

Minutes of March 8, 1988 Town Meeting .....	4
Minutes of March 10, 1988 Town Meeting .....	9
Town Officers .....	13
Town Warrant .....	center insert
Budget .....	center insert
Summary of Inventory .....	15
Soldier's Exemption .....	16
Statement of Debt Service Requirements .....	19
Town Clerk's Accounts .....	26
1987 Tax Assessments .....	27
Report of Planning Board .....	28
Library Report .....	30
Land Use Ordinance .....	31
Recreation Department Report .....	39
Animal Control Officer's Report .....	41
Lincoln Communication Center .....	42
Fire Chief's Report .....	43
Report of Town Building Study Committee .....	44
Town Parking Lot .....	45
Report of the Board of Selectmen .....	46
Town Telephone Numbers .....	48
Audit of Lincoln .....	49
Vital Statistics .....	73

# MINUTES OF TOWN MEETING

Lincoln, New Hampshire

March 8, 1988

---

The meeting was called to order at 10:00 A.M. by Moderator Frederick Branscombe who read Article 1, 2, 3, and 4. Kalene Roberts moved that the meeting be recessed until 6:00 P.M. to take up balloting with the business meeting to begin at 7:30 P.M. Seconded by Jay Bartlett. Vote in the affirmative.

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

## Selectman for Three Years

Edmond A. Clark	83 votes
Duncan W. Riley	182 votes
Edward Gionet	62 votes
Joseph Chenard	1 vote
Lance Burak	6 votes
Dick Schlaefer	1 vote

## Selectman for Two Years

Joseph P. Chenard	154 votes
Lance Burak	155 votes
Jeff Woodward	1 vote
Edward A. Clark	1 vote
Edmond Gionet	7 votes

## Town Clerk for One Year

Sandy Dovholuk	254 votes
Kalene Roberts	1 vote

## Tax Collector for One Year

Sandy Dovholuk	244 votes
Kalene Roberts	1 vote

## Treasurer for One Year

Earl Rannacher	36 votes
Dick Schlaefer	2 votes
Ed O'Brien	6 votes
Joan Hughes	1 vote
Joe Conn	1 vote

## Moderator for Two Years

Frederick Branscombe	235 votes
----------------------	-----------

## Budget Committee for Three Years (vote for Four)

Earl Rannacher	299 votes	O.J. Robinson	274 votes
Leslie Sargent	270 votes	Joan Hughes	29 votes
Joe Chenard	1 vote	Fred Branscombe	2 votes
Fred Oleson	1 vote	Henry Waldo	1 vote
Roger Stewart	2 votes	Carol Parent	1 vote
Kevin McTeague	1 vote	Ed O'Brien	1 vote
Joe Conn	2 votes	Dan Bourassa	1 vote



### Trustee of Trust Funds for Three Years

Joyce Weldon	17 votes	Leslie Sargent	1 vote
Barbara Rennie	2 votes	Wally Rennie	1 vote
Dick Schlaefer	1 vote	Tom Strickland	1 vote
David Thompson	1 vote		

### Library Trustee for Three Years

Barbara Rennie	16 votes	Ed Gionet	1 vote
Donna Thompson	2 votes	Thelma Branscombe	4 votes
Joan Hughes	1 vote	Theda Bujeaud	1 vote
Carol Govoni	4 votes		

### Supervisor of Checklist for Three Years

Wally Rennie	1 vote	Fred Branscombe	5 votes
Celia Bossie	1 vote	Robert Henderson	21 votes
Mary Donahue	2 votes	Jane Duguay	1 vote
George Dowland	1 vote		

**ARTICLE #2:** To see if the Town will vote to adopt the Land Use Plan Ordinance as amended and recommended by the Lincoln Planning Board? Yes—182; No—109.

**ARTICLE #3:** To see if the Town will vote to adopt the Sign Ordinance as amended and recommended by the Lincoln Planning Board. Yes—225; No—68.

**ARTICLE #4:** To see if the Town will vote to adopt the Town Manager form of Government (inserted by petition). Yes—183; No—156.

**ARTICLE #5:** To see if the Town will vote to raise and appropriate the sum of \$2,500,000 for construction of a Water Treatment Facility together with all necessary and incidental costs and expenses, including, without limitation, planning expenses and to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 **et. seq.**, as amended; to authorize the Selectmen to invest said monies and to use the earnings thereon for said project; to authorize the Selectmen to apply for, obtain and accept, Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. Jeff Mayhew made a motion to pass over this Article, seconded by Jim Beaudin. Vote in the affirmative-unanimous.

**ARTICLE #6:** To see if the Town will vote to raise and appropriate the sum of Four Hundred Fifty Thousand dollars (\$450,000), for the purpose of paying for the reconstruction of Maple Street in the Town; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 **et seq.**, as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other

aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or to pass and other vote relative thereto. Edward Clark moved and Kalene Roberts seconded. Polls were declared open at 8:06 p.m. and closed at 9:06 p.m. Vote in the affirmative by  $\frac{2}{3}$  majority. Yes—118; No—17.

**ARTICLE #7:** To see if the Town will vote to raise and appropriate the sum of One Hundred Eighty Thousand Dollars (\$180,000) for the purpose of paying for the construction of storm sewers (drains), on Pollard Road, together with all necessary and incidental costs and expenses, including, without limitation, planning expenses; such sum to raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 et seq., as amended; to authorize the Selectmen to invest said monies and to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. Budget Committee chairman, Roger Landry did not recommend the sum of \$180,000. Richard Testa made a motion to amend the Article and vote on said Article as written. Seconded by Jim Beaudin. Polls were declared open for Secret Written Ballot at 8:40 p.m. and closed at 9:45 p.m. Negative vote carried. Yes—43; No—84.

**ARTICLE #8:** “Shall we adopt the provisions of RSA 72:32-f for the adjusted elderly exemptions from property tax? These statutes provide for the following exemptions, based on assessed value, for qualified taxpayers; for a person 65 years of age up to 75 years, \$10,000; for a person 75 years of age up to 80 years, \$15,000; for a person 80 years of age or older, \$20,000. To qualify, the person must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of less than \$10,000 or if married, a combined net income of less than \$12,000, and own net assets of \$30,000 or less, excluding the value of the person’s residence.” (inserted by petition-ballot vote required). Jim Beaudin made a motion to pass over this article. Seconded by Roger Landry. Affirmative vote-unanimous.

**ARTICLE #9:** “Shall we adopt the optional adjusted elderly exemptions from property tax? The optional exemptions, based on assessed value, for qualified taxpayers shall be as follows: for a person 65 years of age up to 75 years, \$20,000; for a person 75 years of age up to 80 years, \$30,000; for a person 80 years of age or older, \$40,000. To qualify, the person must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition a taxpayer must have a net income of less than \$10,000 or,



if married, a combined net income of less than \$12,000; and own net assets of \$30,000; excluding the value of the persons residence.” (ballot vote required). Jim Beaudin made a motion to amend Article #9 to read: “Shall we adopt the optional adjusted elderly exemptions from property tax? The optional exemptions, based on assessed value, for qualified taxpayers shall be as follows: for a person 65 years of age up to 75 years, \$20,000; for a person 75 years of age up to 80 years, \$30,000; for a person 80 years of age or older, \$40,000. To qualify the person, must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition a taxpayer must have a net income of less than \$10,000 or, if married, a combined net income of less than \$12,000; and own net assets of \$50,000 or less; excluding the value of the persons residence.” Seconded by Theresa Lehouillier. Vote on amendment in the affirmative. Secret written ballot vote on Article as amended Yes—106; No—10.

**ARTICLE #10:** “Shall we adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for non-payment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes.” (inserted by petition-ballot vote required). Moved by Earl Rannacher. Seconded by Jim Beaudin. Secret written ballot vote Yes—98; No—9.

**ARTICLE #11:** “Shall we adopt the provisions of RSA 72:1-C which authorize any Town or City to elect not to assess, levy and collect a resident tax?” (Inserted by petition). So moved by Kalene Roberts. Seconded by Ed O’Brien. Vote in the affirmative-unanimous.

**ARTICLE #12:** To see if the Town will vote to compensate the Town Clerk and Tax Collector by a combination of salary and statutory fees. Further, to see if the Town will vote to rescind Article #4 as voted at the Annual Meeting March 12, 1985, which stated, “To see if the Town will vote to compensate the Tax Collector and Town Clerk by salary only, in lieu of the present combination of salary and statutory fees.” (Inserted by petition). Roger Stewart moved to pass over this article. Seconded by Roger Landry. Affirmative vote—some opposition.

**ARTICLE #13:** To see if the Town will vote to authorize the Selectmen to enter into an agreement to allow Loon Mountain Recreation Corporation to withdraw water from Loon Pond for the purposes of snowmaking and such other uses as the Selectmen determine appropriate. Said agreement shall allow such reasonable use as is consistent with the public health, safety and welfare of the residents of the Town and shall be on such terms and conditions as are just and appropriate as determined by the Selectmen. So moved by Edward A. Clark. Seconded by Sybil O’Brien. Petition for Secret ballot was submitted. A lengthy discussion followed. By ballot vote Yes—80; No—63.

**ARTICLE #14:** To see if the Town will vote to authorize the Selectmen to under take a study as to the feasibility and appropriateness of a municipal park-

ing facility. So moved by O.J. Robinson. Seconded by Phil Gravink. Affirmative vote—some opposition.

**ARTICLE #15:** To see what action the Town will take in regard to the status of Roads 3, 4, and 5 on Mansion Hill including the possibility of discontinuance of portions of said roads. (Inserted by petition.) Jeff Mayhew moved to pass over this article. Seconded by Tom Tremblay. Affirmative vote—unanimous.

**ARTICLE #16:** To see if the Town will vote to raise and appropriate \$60,000 plus current interest for the repair of the Loon Mountain Bridge, said sum to be expended from the Capital Reserve Fund established for that purpose; and to designate the Selectmen as agents of the fund; and after expenditure of said funds to discontinue the Loon Mountain Bridge Repairs Capital Reserve Fund. So moved by Rick Baker. Seconded by Kalene Roberts. Affirmative vote—unanimous.

**ARTICLE #17:** To see if the Town will vote to accept a donation of land from Satter Companies of New England constituting a boundary line adjustment at the Kancamagus Recreation Area. So moved by Rick Baker. Seconded by Duncan Riley. Affirmative vote—unanimous.

**ARTICLE #18:** To see if the Town will vote to authorize the Selectmen to adopt rules, including the imposition of fees, for the operation and use of the Lincoln-Woodstock Solid Waste Facility. Such rules shall be jointly adopted with the Woodstock Selectmen. So moved by Jeff Mayhew. Seconded by Wallace Peltier. Mr. Hallager made a motion to amend this article to read not including the imposition of fees. Negative vote on Article as amended. Ballot vote of Article as written Yes—39; No—21. Affirmative. Discussion on what articles brought to the Incinerator should pay a fee. The decision will be made at a later date.

**ARTICLE #19:** To see if the Town will vote to adopt the provisions of RSA 31:105 relating to indemnification from personal financial loss or damage for Town employees and officers so long as the indemnified person is active within the scope of their employment or office with the Town. So moved by Jeff Mayhew. Seconded by Rick Baker. Affirmative vote—unanimous.

At 11:30 p.m. Jeff Mayhew moved that we recess the meeting until March 10, 1988 at 7:30 p.m. at the Lin-Wood High School. Seconded by Roger Landry. Affirmative vote—unanimous.



**MINUTES OF TOWN MEETING**  
**Lincoln, New Hampshire**  
**March 10, 1988**

---

The meeting was called to order at 7:30 p.m. by Moderator, Fred Branscombe.

**ARTICLE #20:** To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same. Jeff Mayhew moved to take up Article #20 after Article #48. Seconded by Jay Bartlett. Affirmative vote—unanimous.

**ARTICLE #21:** To see if the Town will vote to raise and appropriate the sum of \$75,000 for Paving Pollard Road. So moved by Duncan Riley. Seconded by Jeff Mayhew. Affirmative vote—unanimous.

**ARTICLE #22:** To see if the Town will vote to raise and appropriate the sum of \$11,000 for the purpose of purchasing a Skid Steer Loader for the Solid Waste Facility. So moved by Duncan Riley. Seconded by Kalene Roberts. Affirmative vote—unanimous.

**ARTICLE #23:** To see if the Town will vote to raise and appropriate the sum of \$15,000 for the purchase of a Police Cruiser. So moved by Duncan Riley. Seconded by O.J. Robinson. Affirmative vote—unanimous.

**ARTICLE #24:** To see if the Town will vote to raise and appropriate the sum of \$5,000 for sewage disposal at the new Public Works Building. So moved by Earl Rannacher. Seconded by Edward O'Brien. Affirmative vote—unanimous.

**ARTICLE #25:** To see how much money the Town will vote to raise and appropriate for Architectural and Engineering Services for the Town Building. Budget Committee Chairman, Roger Landry did not recommend the sum of \$50,000 be raised and appropriated for the purpose of Architectural and Engineering Services.

**ARTICLE #26:** To see if the Town will vote to raise and appropriate the sum of \$14,000 for engineering and legal fees for the Ash Landfill. So moved by Duncan Riley. Seconded by Bruce Engler. Affirmative vote—unanimous.

**ARTICLE #27:** To see how much money the Town will vote to raise and appropriate for Route #3 Water System Design fees. Budget Committee Chairman, Roger Landry did not recommend the sum of \$95,000 be appropriated for the purpose of Route #3 Water Design fees. No motion made.

**ARTICLE #28:** To see if the Town will vote to raise and appropriate the sum of \$25,000 for the Water Facilities Plan. So moved by Rick Baker. Seconded by O.J. Robinson. Affirmative vote—unanimous.

**ARTICLE #29:** To see if the Town will vote to raise and appropriate the sum of \$3,000 for Church Street sewer repairs. So moved by Duncan Riley. Seconded by Rick Baker. Affirmative vote—unanimous.



**ARTICLE #30:** To see if the Town will vote to raise and appropriate the sum of \$30,000 for Mansion Hill water and sewer main extension. So moved by Duncan Riley. Seconded by Phil Gravink. Les Sargent made a motion to amend this Article to put \$30,000 in escrow and can only be spent when actual construction of a home begins on this road. Seconded by Bruce Engler. Discussion followed. Affirmative vote on amendment. Affirmative vote on Article as amended.

**ARTICLE #31:** To see if the Town will vote to raise and appropriate the sum of \$15,000 for the Infiltration/Inflow Analysis of the Sewer System. So moved by Rick Baker. Seconded by Phil Gravink. Affirmative vote—unanimous.

**ARTICLE #32:** To see if the Town will vote to raise and appropriate the sum of \$223,493 for General Government. Wally Peltier made a motion to amend this article to include \$3,000 for Town Clerk and Tax Collector to avoid the possibility of having these positions taken to a private home and have hours posted. Seconded by Paul Beaudin Jr. Discussion followed. Article was defeated as amended—some opposition. Jay Bartlett made a motion to amend this Article to include \$24,000 for the Administrative Assistant, he felt there was cause to keep this position as well as a Town Manager and a Secretary. Seconded by Tom Tremblay. Discussion followed. Request for standing count vote on Article as amended. Yes—24; No—19. Affirmative. Vote on Article as amended in the affirmative.

**ARTICLE #33:** To see if the Town will vote to raise and appropriate the sum of \$303,570 for Public Safety. So moved by Duncan Riley. Seconded by Ed O'Brien. Jeff Mayhew made a motion to amend this Article to include \$500 for the purpose of a Special Officer's Uniform. Seconded by Wally Peltier. Vote on amendment in the affirmative. Vote on Article as amended in the affirmative.

**ARTICLE #34:** To see if the Town will vote to raise and appropriate the sum of \$161,324 for Highways, Streets and Bridges. So moved by Duncan Riley. Seconded by Rick Baker. Jay Bartlett made a motion to amend this Article to include \$16,134 for Highway Block Grant and \$15,000 for Pollard Road storm drains. Seconded by Jeff Mayhew. Vote on amendment in the affirmative. Wally Peltier made a motion to amend this Article to include \$1,000 for Road Signs. Seconded by Jeff Mayhew. Vote on amendment in the affirmative. Vote on Article as amended in the affirmative.

**ARTICLE #35:** To see how much money the Town will vote to raise and appropriate for the Highway Block Grant. Jeff Mayhew made a motion to pass over this Article. Seconded by Duncan Riley. Affirmative vote—unanimous.

**ARTICLE #36:** To see if the Town will vote to raise and appropriate the sum of \$124,124 for Sanitation (Solid Waste). So moved by Jeff Mayhew. Seconded by Celeste Reardon. Affirmative vote—unanimous.

**ARTICLE #37:** To see if the Town will vote to raise and appropriate the sum of \$16,718 for Health including Animal Control. So moved by Jeff Mayhew. Seconded by O.J. Robinson. Affirmative vote—unanimous.

**ARTICLE #38:** To see if the Town will vote to raise and appropriate the sum of \$7,500 for Welfare. So moved by Duncan Riley. Seconded by Rick Baker. Affirmative vote—unanimous.

**ARTICLE #39:** To see if the Town will vote to raise and appropriate the sum of \$56,449 for Culture and Recreation. So moved by Ed O'Brien. Seconded by Rick Baker. Affirmative vote—unanimous.

**ARTICLE #40:** To see if the Town will vote to raise and appropriate the sum of \$310,196 for the payment of all Debt Retirement Schedules due during the ensuing year including Long and Short Term Interest and Fiscal Charges on Debt. So moved by Duncan Riley. Seconded by Rick Baker. Affirmative vote—unanimous.

**ARTICLE #41:** To see if the Town will vote to raise and appropriate the sum of \$148,374 for the Water and Sewer Departments. So moved by Earl Rannacher. Seconded by Duncan Riley. Affirmative vote—unanimous.

**ARTICLE #42:** To see if the Town will vote to raise and appropriate the sum of \$199,225 for FICA, Retirement, Unemployment Contributions, Medicare and all forms of Insurance. So moved by Duncan Riley. Seconded by John Patterson. Affirmative vote—unanimous.

**ARTICLE #43:** To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town (by Tax Collector's Deed) by public auction or advertised sealed bid or in such other manner as determined by the Selectmen as justice may require. So moved by Kalene Roberts. Seconded by Ed O'Brien. Affirmative vote—unanimous.

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

**ARTICLE #45:** To see if Town will vote to authorize the Selectmen to borrow money in anticipation of taxes. So moved by Duncan Riley. Seconded by Earl Rannacher. Affirmative vote—unanimous.

**ARTICLE #46:** To see if the Town will vote to appropriate and authorize the Selectmen to expend as offsets to other appropriations voted in this warrant any moneys received by the Town, and any earnings thereon, from the State or Federal Government. So moved by Duncan Riley. Seconded by Bruce Engler. Affirmative vote—unanimous.

**ARTICLE #47:** To see if the Town will vote to authorize the Selectmen to take an options 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 Rick Baker. Seconded by Duncan Riley. Affirmative vote—unanimous.

**ARTICLE #48:** Resolution as read by Jeff Mayhew.

WHEREAS, Earl Rannacher has recently completed more than 15 years of service as Town Treasurer for the Town of Lincoln and,

WHEREAS, during his term of service he has provided exemplary work above and beyond the expectations of a temporary, part-time job and,

WHEREAS, his devotion to detail has given the Town an A+ rating with the Town's Auditors

BE IT KNOWN THAT, on this 10th day of March 1988, the voters of Lincoln take note of his service to the Town and resolve that this resolution be entered upon the permanent records of the Town of Lincoln with a very special "thanks" for a job well done.

Jeff Mayhew made a motion to take up Article #20 at this point which read: To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same. Seconded by Roger Landry. Affirmative vote—unanimous.

**ARTICLE #49:** Any other business that may legally come before the meeting. There being no other business a motion was made by Wally Rennie to adjourn at 9:40 p.m.. Seconded by Roger Landry.

Respectfully submitted,  
SANDY DOVHOLUK  
*Town Clerk*



## **TOWN OFFICERS**

---

**District Court Justice**  
STEPHEN U. SAMAHA

**District Court Clerk**  
MARY FOWLER

**Moderator**  
FREDERICK BRANSCOMBE

**Treasurer**  
EARL RANNACHER (January thru March)  
EDWARD L. O'BRIEN (April thru March)

**Selectmen**  
JEFFREY A. MAYHEW                      LANCE BURAK  
DUNCAN RILEY

**Town Manager**  
RICHARD B. BROWN

**Administrative Assistant**  
KALENE H. ROBERTS

**Town Clerk & Tax Collector**  
SANDY DOVHOLUK (January thru March)  
SUE WELSH (May thru January)

**Police Chief**  
WALLACE J. PELTIER

**Fire Chief**  
JOSEPH MCINNIS

**Librarian**  
CAROL GOVONI

**Supervisors of Checklist**  
WALLACE RENNIE                      JANE DUGUAY                      ROBERT HENDERSON

**Budget Committee**

ROGER LANDRY	FRED BRANSCOMBE	MARTHA PATTERSON
DAVID THOMPSON	EDWARD CLARK	HERMAN SCHLAEFER
EARL RANNACHER	LESLIE SARGENT	O.J. ROBINSON

**Library Trustees**

BARBARA HOOKER	DONNA THOMPSON	BARBARA RENNIE
----------------	----------------	----------------

**Trustees of Trust Funds**

HELEN LIBBY	BARBARA RENNIE	JOYCE WELDON
-------------	----------------	--------------

## SUMMARY OF INVENTORY

---

Value of Land Only:		
Current Use	\$	14,525
Residential		138,494,250
Commercial/Residential		<u>23,319,050</u>
Total of Taxable Land		\$ 161,827,825
Value of Buildings Only:		
Residential	\$	206,568,100
Manufactured Housing		234,550
Commercial/Industrial		<u>24,016,600</u>
Total of Taxable Buildings		\$ 230,819,250
Total of Public Utilities		<u>\$ 1,659,000</u>
Valuation Before Exemptions		\$ 394,306,075
LESS: Value of Elderly Exemptions		<u>-1,394,200</u>
TOTAL 1988 VALUATION		\$ 392,911,875



**1988 VETERANS' AND  
VETERANS' WIDOWS EXEMPTIONS**

---

Aldridge, Victor	\$ 50.00
Alexander, Bruce	50.00
Alyward, David	50.00
Avery, Sherwood B.	50.00
Barber, Harry	50.00
Bartlett, Dana	50.00
Bartlett, Scott	50.00
Beaudin, Paul Sr.	50.00
Beckwith, Jennie C.	50.00
Biederman, Richard J.	50.00
Bishop, Wilfred	50.00
Bossie, Gilman	50.00
Bourassa, Roland	50.00
Boyle, J. Randolph	50.00
Branscombe, Frederick	50.00
Brodie, Albert D.	50.00
Burbank, Charles	50.00
Burt, Earl	50.00
Caron, Wilfred J.	50.00
Carr, Norman	50.00
Carter, Roy	50.00
Ciarleglio, Esther	50.00
Cloutier, Joseph	50.00
Conn, James M.	50.00
Conn, Evelyn	50.00
Conn, William	50.00
Conway, John	50.00
Cook, Robert I.	50.00
Corum, Robert	50.00
Dovholuk, Balch	50.00
Dovholuk, Thomas	50.00
Durrell, Clayton	50.00
Edson, Raymond	50.00
Evans, William H.	50.00
Flagg, Joseph	50.00
Fox, Bernadette	50.00
Gagne, Robert	50.00
Gionet, Edmond	50.00
Goodbout, Lottie	50.00
Goodbout, Richard	50.00
Goodin, Lionel	50.00
Greenwood, Goldie	50.00

Harrington, Arthur	50.00
Harrington, Roger	50.00
Haynes, Nathan	50.00
Henderson, Robert	50.00
Hogan, William	50.00
Houde, Normand	50.00
Hughes, Joan	50.00
Jalbert, Eugene	50.00
Jeffries, Eleanor	50.00
Johnson, Grace	50.00
Judd, Harold	50.00
Kosch, Francis	50.00
LaBrie, Joseph R. Jr.	50.00
Lagasse, Rene	50.00
Landry, Donald	50.00
Landry, Laurent	50.00
Landry, Raymond	50.00
Lane, George	50.00
LaRue, Mary	50.00
Ledger, Wilfred	50.00
Lehouillier, Daniel	50.00
Leonard, John	50.00
Libby, Roger	50.00
Marlatt, Ray	50.00
Martell, Edwin	50.00
McInnis, Joseph	50.00
McTeague, Kevin	50.00
Mitten, Esther	50.00
Mortimer, William	50.00
Mortz, Bernard	50.00
Mulleavey, Joseph	50.00
Murphy, Floyd M.	50.00
Nemeth, Siegfried	50.00
Noseworthy, Robert	50.00
O'Brien, Elizabeth	50.00
O'Brien, Juliet	700.00
O'Rourke, Raymond J.	50.00
Patterson, John	50.00
Peltier, Michael D.	50.00
Peltier, Wallace J.	50.00
Perry, Robert	50.00
Philbrook, Charles	50.00
Plummer, David	50.00
Preston, Charles	50.00
Rannacher, Earl	50.00
Rannacher, Harold	50.00
Reardon, Patrick	50.00

Regan, Robert P.	50.00
Rennie, Wallace	50.00
Robie, Charles	50.00
Robinson, Lois A.	50.00
Rogers, Bernard	50.00
Rompney, Ronald P.	50.00
Sargent, Leslie B.	50.00
Savoy, Francis	50.00
Schlaefler, Herman	50.00
Spanos, Pauline	50.00
Steadman, William	50.00
Stewart, Roger	50.00
Strickland, George	50.00
Strickland, Henry	50.00
Tardif, Roland	50.00
Testa, Richard	50.00
Theriault, Robert	50.00
Thibeault, Louise	50.00
Thompson, David	50.00
Thompson, Roger	50.00
Torrey, Hattie	50.00
Traub, Alberta	50.00
Vaughn, John	50.00
Walsh, James	50.00
Watson, Louise	50.00
Weldon, Joyce	50.00
Wells, Leah	50.00
Whitman, Dale	50.00
Willey, William	50.00
Woodward, Laurence	50.00



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

-----

	<u>Period Ending</u>	<u>Principal Maturity Schedule</u>	<u>New Interest Payment Schedule</u>	<u>New Debt Service Payment Schedule</u>
1	15-Jan-87	0.00	6,604.94	6,604.94
2	15-Jul-87	15,000.00	6,763.75	21,763.75
3	15-Jan-88	0.00	6,037.06	6,037.06
4	15-Jul-88	15,000.00	6,223.75	21,223.75
5	15-Jan-89	0.00	5,430.52	5,430.52
6	15-Jul-89	15,000.00	5,646.25	20,646.25
7	15-Jan-90	0.00	4,784.40	4,784.40
8	15-Jul-90	15,000.00	5,031.25	20,031.25
9	15-Jan-91	0.00	4,204.59	4,204.59
10	15-Jul-91	15,000.00	4,397.50	19,397.50
11	15-Jan-92	0.00	3,513.97	3,513.97
12	15-Jul-92	15,000.00	3,745.00	18,745.00
13	15-Jan-93	0.00	2,893.23	2,893.23
14	15-Jul-93	15,000.00	3,077.50	18,077.50
15	15-Jan-94	0.00	2,190.85	2,190.85
16	15-Jul-94	10,000.00	2,395.00	12,395.00
17	15-Jan-95	0.00	1,712.88	1,712.88
18	15-Jul-95	10,000.00	1,930.00	11,930.00
19	15-Jan-96	0.00	1,274.02	1,274.02
20	15-Jul-96	10,000.00	1,455.00	11,455.00
21	15-Jan-97	0.00	753.49	753.49
22	15-Jul-97	10,000.00	970.00	10,970.00
23	15-Jan-98	0.00	308.14	308.14
24	15-Jul-98	10,000.00	485.00	10,485.00
	<b>Total</b>	<b>\$155,000.00</b>	<b>\$81,828.09</b>	<b>\$236,828.09</b>

NIC = 8.894358%

**1985 WATER (COLD SPRING) PROJECT  
NEW HAMPSHIRE MUNICIPAL BOND BANK  
1985 Series C  
Town of Lincoln**

-----

	<b>Period Ending</b>	<b>Principal Maturity Schedule</b>	<b>New Interest Payment Schedule</b>	<b>New Debt Service Payment Schedule</b>
1	15-Feb-87	20,000.00	10,182.27	30,182.27
2	15-Aug-87	0.00	9,316.97	9,316.97
3	15-Feb-88	20,000.00	9,375.00	29,375.00
4	15-Aug-88	0.00	8,412.36	8,412.36
5	15-Feb-89	20,000.00	8,485.00	28,485.00
6	15-Aug-89	0.00	7,506.71	7,506.71
7	15-Feb-90	20,000.00	7,595.00	27,595.00
8	15-Aug-90	0.00	6,643.84	6,643.84
9	15-Feb-91	15,000.00	6,705.00	21,705.00
10	15-Aug-91	0.00	5,957.16	5,957.16
11	15-Feb-92	15,000.00	6,037.50	21,037.50
12	15-Aug-92	0.00	5,269.70	5,269.70
13	15-Feb-93	15,000.00	5,370.00	20,370.00
14	15-Aug-93	0.00	4,624.95	4,624.95
15	15-Feb-94	15,000.00	4,702.50	19,702.50
16	15-Aug-94	0.00	3,933.53	3,933.53
17	15-Feb-95	15,000.00	4,035.00	19,035.00
18	15-Aug-95	0.00	3,272.55	3,272.55
19	15-Feb-96	15,000.00	3,367.50	18,367.50
20	15-Aug-96	0.00	2,626.36	2,626.36
21	15-Feb-97	15,000.00	2,700.00	17,700.00
22	15-Aug-97	0.00	1,961.08	1,961.08
23	15-Feb-98	15,000.00	2,025.00	17,025.00
24	15-Aug-98	0.00	1,261.38	1,261.38
25	15-Feb-99	15,000.00	1,350.00	15,350.00
26	15-Aug-99	0.00	609.16	609.16
27	15-Feb-00	15,000.00	675.00	15,675.00
	<b>Total</b>	<b>\$230,000.00</b>	<b>\$134,000.52</b>	<b>\$364,000.52</b>

**1987 VARIOUS (FIRE STATION, FIRE TRUCK & LIFT STATION)  
 NEW HAMPSHIRE MUNICIPAL BOND BANK  
 June 1986 Issue  
 Town of Lincoln  
 Debt Service for Proposed Issue**

---

	<b>Period Ending</b>	<b>Coupon Rate</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>	
	1/15/1987			21,384.48	21,384.48	
1	7/15/1987	5.600	98,000.00	19,342.75	117,342.75	
	1/15/1988			16,598.75	16,598.75	
2	7/15/1988	6.000	90,000.00	16,598.75	106,598.75	
	1/15/1989			13,898.75	13,898.75	
3	7/15/1989	6.600	90,000.00	13,898.75	103,898.75	
	1/15/1990			10,928.75	10,928.75	
4	7/15/1990	6.950	85,000.00	10,928.75	95,928.75	
	1/15/1991			7,975.00	7,975.00	
5	7/15/1991	7.250	85,000.00	7,975.00	92,975.00	
	1/15/1992			4,893.75	4,893.75	
6	7/15/1992	7.850	25,000.00	4,893.75	29,893.75	
	1/15/1993			3,912.50	3,912.50	
7	7/15/1993	7.850	25,000.00	3,912.50	28,912.50	
	1/15/1994			2,931.25	2,931.25	
8	7/15/1994	7.850	25,000.00	2,931.24	27,931.25	
	1/15/1995			1,950.00	1,950.00	
9	7/15/1995	7.850	25,000.00	1,950.00	26,950.00	
	1/15/1996			968.75	968.75	
10	7/15/1996	7.750	25,000.00	968.75	25,968.75	
				<b>\$573,000.00</b>	<b>\$168,842.23</b>	<b>\$741,842.23</b>

Interest Start Date: 6/26/1986  
 Delivery Date: 6/26/1986  
 First Interest Payment Date: 1/15/1987  
 Accrued Interest: 0.00  
 N.I.C. 7.205498  
 T.I.C.: 7.150453  
 Average Life: 4 Years 1 Month 2 Days



**1987 SEWER TREATMENT PLANT UPGRADE**  
**Town of Lincoln**  
**Semi-Annual Debt Service Schedule**

-----

	Period Ending	Principal	Annual Rate	Interest	Total
1	01/15/88	0.00		23,849.22	23,349.22
2	07/15/88	40,000.00	5.400	20,540.00	60,540.00
3	01/15/89	0.00		19,460.00	19,460.00
4	07/15/89	40,000.00	5.600	19,460.00	59,460.00
5	01/15/90	0.00		18,340.00	13,340.00
6	07/15/90	40,000.00	5.900	18,340.00	58,340.00
7	01/15/91	0.00		17,160.00	17,160.00
8	07/15/91	40,000.00	6.100	17,160.00	57,160.00
9	01/15/92	0.00		15,940.00	15,940.00
10	07/15/92	40,000.00	6.300	15,940.00	55,940.00
11	01/15/93	0.00		14,680.00	14,680.00
12	07/15/93	40,000.00	6.600	14,680.00	54,680.00
13	01/15/94	0.00		13,360.00	13,360.00
14	07/15/94	40,000.00	6.800	13,360.00	53,360.00
15	01/15/95	0.00		12,000.00	12,000.00
16	07/15/95	40,000.00	6.950	12,000.00	52,000.00
17	01/15/96	0.00		10,610.00	10,610.00
18	07/15/96	40,000.00	7.050	10,610.00	50,610.00
19	01/15/97	0.00		9,200.00	9,200.00
20	07/15/97	40,000.00	7.250	9,200.00	49,200.00
21	01/15/98	0.00		7,750.00	7,750.00
22	07/15/98	40,000.00	7.400	7,750.00	47,750.00
23	01/15/99	0.00		6,270.00	6,270.00
24	07/15/99	40,000.00	7.550	6,270.00	46,270.00
25	01/15/00	0.00		4,760.00	4,760.00
26	07/15/00	40,000.00	7.750	4,760.00	44,760.00
27	01/15/01	0.00		3,210.00	3,210.00
28	07/15/01	40,000.00	7.950	3,210.00	43,210.00
29	01/15/02	0.00		1,620.00	1,620.00
30	07/15/02	<u>40,000.00</u>	8.100	<u>1,620.00</u>	<u>41,620.00</u>
Totals		600,000.00		353,109.22	953,109.22

Interest start date: 06/16/87

First Interest Payment: 01/15/88

**1987 INCINERATOR (BASIC) UNIT**  
**New Hampshire Municipal Bond Bank**  
**1987 Series B Bonds**  
**Non-Guaranteed Issue**

-----

<b>Period</b>	<b>Date</b>	<b>Muni Bond Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Fiscal Debt Service</b>
1	15-Jul-88		5.90%	11,341.46	11,341.46	11,341.46
2	15-Jan-89	20,000.00	5.90%	9,721.25	29,721.25	
3	15-Jul-89		6.15%	9,131.25	9,131.25	38,852.50
4	15-Jan-90	20,000.00	6.15%	9,131.25	29,131.25	
5	15-Jul-90		6.40%	8,516.25	8,516.25	37,647.50
6	15-Jan-91	20,000.00	6.40%	8,516.25	28,516.25	
7	15-Jul-91		6.60%	7,876.25	7,876.25	36,392.50
8	15-Jan-92	20,000.00	6.60%	7,876.25	27,876.25	
9	15-Jul-92		6.80%	7,216.25	7,216.25	35,092.50
10	15-Jan-93	20,000.00	6.80%	7,216.25	27,216.25	
11	15-Jul-93		7.00%	6,536.25	6,536.25	33,752.50
12	15-Jan-94	20,000.00	7.00%	6,536.25	26,536.25	
13	15-Jul-94		7.10%	5,836.25	5,836.25	32,372.50
14	15-Jan-95	20,000.00	7.10%	5,836.25	28,836.25	
15	15-Jul-95		7.20%	5,126.25	5,126.25	30,962.50
16	15-Jan-96	20,000.00	7.20%	5,126.25	25,126.25	
17	15-Jul-96		7.30%	4,406.25	4,406.25	29,532.50
18	15-Jan-97	20,000.00	7.30%	4,406.25	24,406.25	
19	15-Jul-97		7.40%	3,676.25	3,676.25	28,082.50
20	15-Jan-98	20,000.00	7.40%	3,676.25	23,676.25	
21	15-Jul-98		7.55%	2,936.25	2,936.25	26,612.50
22	15-Jan-99	15,000.00	7.55%	2,936.25	17,936.25	
23	15-Jul-99		7.70%	2,370.00	2,370.00	20,306.25
24	15-Jan-00	15,000.00	7.70%	2,370.00	17,370.00	
25	15-Jul-00		7.80%	1,792.50	1,792.50	19,162.50
26	15-Jan-01	15,000.00	7.80%	1,792.50	16,792.50	
27	15-Jul-01		8.00%	1,207.50	1,207.50	18,000.00
28	15-Jan-02	15,000.00	8.00%	1,207.50	16,207.50	
29	15-Jul-02		8.10%	607.50	607.50	16,815.00
30	15-Jan-03	15,000.00	8.10%	607.50	15,607.50	15,607.50
	Totals	275,000.00		155,532.71	430,532.71	430,532.71

NIC: 7.4137%

**NEW HAMPSHIRE MUNICIPAL BOND BANK**  
**1988 Series C Bonds**  
**Non-Guaranteed Issue**

---

PERIOD	DATE	PRINCIPAL OUTSTANDING	MUNI BOND PRINCIPAL	COUPON	INTEREST	TOTAL DEBT SERVICE	FISCAL DEBT SERVICE
1	15-Jul-89			7.50%	66,762.50	66,762.50	66,762.50
2	15-Jan-90	1,510,000.00	80,000.00	7.50%	57,225.00	137,225.00	137,225.00
3	15-Jul-90			7.50%	54,225.00	54,225.00	191,450.00
4	15-Jan-91	1,430,000.00	80,000.00	7.50%	54,225.00	134,225.00	
5	15-Jul-91			7.50%	51,225.00	51,225.00	185,450.00
6	15-Jan-92	1,350,000.00	75,000.00	7.50%	51,225.00	126,225.00	
7	15-Jul-92			7.50%	48,412.50	48,412.50	174,637.50
8	15-Jan-93	1,275,000.00	75,000.00	7.50%	48,412.50	123,412.50	
9	15-Jul-93			7.50%	45,600.00	45,600.00	169,012.50
10	15-Jan-94	1,200,000.00	75,000.00	7.50%	45,600.00	120,600.00	
11	15-Jul-94			7.50%	42,787.50	42,787.50	163,387.50
12	15-Jan-95	1,125,000.00	75,000.00	7.50%	42,787.50	117,787.50	
13	15-Jul-95			7.50%	39,975.00	39,975.00	157,762.50
14	15-Jan-96	1,050,000.00	75,000.00	7.50%	39,975.00	114,975.00	
15	15-Jul-96			7.50%	37,162.50	37,162.50	154,137.50
16	15-Jan-97	975,000.00	75,000.00	7.50%	37,162.50	112,162.50	
17	15-Jul-97			7.50%	34,350.00	34,350.00	146,512.50
18	15-Jan-98	900,000.00	75,000.00	7.50%	34,350.00	109,350.00	
19	15-Jul-98			7.50%	31,537.50	31,537.50	140,887.50
20	15-Jan-99	825,000.00	75,000.00	7.50%	31,537.50	106,537.50	



PERIOD	DATE	PRINCIPAL OUTSTANDING	MUNI BOND PRINCIPAL	COUPON	INTEREST	TOTAL DEBT SERVICE	FISCAL DEBT SERVICE
21	15-Jul-99			7.52%	28,725.00	28,725.00	135,262.50
22	15-Jan-00	750,000.00	75,000.00	7.52%	28,725.00	103,725.00	
23	15-Jul-00			7.52%	25,905.00	25,905.00	129,630.00
24	15-Jan-01	675,000.00	75,000.00	7.52%	25,905.00	100,905.00	
25	15-Jul-01			7.52%	23,085.00	23,085.00	123,990.00
26	15-Jan-02	600,000.00	75,000.00	7.52%	23,085.00	98,095.00	
27	15-Jul-02			7.62%	20,265.00	20,265.00	118,350.00
28	15-Jan-03	525,000.00	75,000.00	7.62%	20,265.00	95,265.00	
29	15-Jul-03			7.62%	17,407.50	17,407.50	112,672.50
30	15-Jan-04	450,000.00	75,000.00	7.62%	17,407.50	92,407.50	
31	15-Jul-04			7.72%	14,550.00	14,550.00	106,957.50
32	15-Jan-05	375,000.00	75,000.00	7.72%	14,550.00	89,550.00	
33	15-Jul-05			7.72%	11,655.00	11,655.00	101,205.00
34	15-Jan-06	300,000.00	75,000.00	7.72%	11,655.00	86,655.00	
35	15-Jul-06			7.72%	8,760.00	8,760.00	95,415.00
36	15-Jan-07	225,000.00	75,000.00	7.72%	8,760.00	83,760.00	
37	15-Jul-07			7.82%	5,865.00	5,865.00	89,625.00
38	15-Jan-08	150,000.00	75,000.00	7.82%	5,865.00	80,865.00	
39	15-Jul-08			7.82%	2,932.50	2,932.50	83,797.50
40	15-Jan-09	75,000.00	75,000.00	7.82%	2,932.50	77,932.50	77,932.50
		Totals	1,510,000.00		1,212,837.50	2,722,837.50	2,722,837.50

NIC = 7.6319%  
Average Life = 10.61

**TOWN CLERK'S ACCOUNTS**  
**For Year Ended December 31, 1988**

---

**Debit**

1988 Auto Registration	\$144,440.00
1988 Dog Licenses	268.45
1988 Filing Fees	8.00
1988 Marriage Licenses	460.00
1988 UCC's	746.54
1988 Parking Tickets & Dog Violations	4,450.00
Birth & Death Certificates Issued	<u>15.00</u>
Total	\$150,387.99

**Credit**

1988 Auto Registrations	\$144,440.00
1988 Dog Licenses	268.45
1988 Filing Fees	8.00
1988 Marriage Licenses	460.00
1988 UCC's	746.54
1988 Parking & Dog Violation	4,450.00
Birth & Death Certificates Issued	<u>15.00</u>
Total	\$150,387.99

## 1988 TAX ASSESSMENT

---

Total Town Appropriations	\$2,311,607	
Total Revenues & Credits	-1,308,541	
Net Town Appropriations		1,003,066
Net School Assessment		1,727,523
Net County Assessment		<u>446,546</u>
Total of Town, School & County		\$3,177,135
<b>Deduct:</b> Business Profits Tax Reimbursement		-159,593
<b>Add:</b> War Service Credits		+6,800
<b>Add:</b> Overlay		<u>+32,512</u>
Property Tax to be Raised		\$3,056,854

## 1988 NET ASSESSED VALUATION

---

$$\$392,911,875 \times .00778 = \$3,056,854$$

## 1988 TAX RATE

---

		% of Rate
Municipal	\$2.52	32.5
County	1.11	14.5
School	<u>4.15</u>	<u>53.0</u>
Total	\$7.78	100.0



## REPORT OF THE LINCOLN PLANNING BOARD

---

The attendance of your Planning Board members at meetings in 1988 is as follows:

John Patterson	20 of 23 meetings
Philip Gravink	18 of 23 meetings
Jeffrey Mayhew	20 of 23 meetings
Joe Chenard	22 of 23 meetings
Richard O'Rourke	20 of 23 meetings
Pat Romprey	17 of 18 meetings
Joanne Engler	5 of 6 meetings

The Board would like to thank Lance Burak and Ann Walsh for their past service on the Planning Board. Ann was appointed to the Board when it was first formed in 1985. This year saw the appointments of Richard O'Rourke as a regular member of the Board and Pat Romprey and Joanne Engler as Alternates.

During the year hearings were conducted on the following major projects: Forest Ridge; Clarks Run; Mill Sports Complex; River Edge; Pollard Brook; The Courts; Stoneybrook Mountain Village; and Condo's East-Mansion Hill Phases III & IV. These hearings included reviewing plans and engineering documents, conducting site inspections, developing performance agreements including requiring bonding or letters of credit to insure all details of the projects are completed as approved.

Also hearings were held for 8 minor impact projects and 4 lot line adjustments. A great deal of time was spent writing Site Plan Review regulations. These were implemented this fall.

Also the current regulations were reviewed. As a result the Planning Board is recommending two amendments be approved at this year's Town Meeting. The first calls for requiring a Certificate of Occupancy after construction on a project has been completed, but before it can be occupied. This creates a system of checks and balances whereby the Town can insure that all work was performed as stated in the building permit application or as approved by the Planning Board. Also it serves as an opportunity to insure that proper water and sewer tap fees are collected.

The second amendment clarifies the use of contiguous land in the calculation of building density in Planned Unit Residential Developments. Following our hearings on the proposed amendments, one relating to water setbacks on both branches of the Pemigewasset River was dropped after we received negative public comment.

Last, a full time Town Planner was hired in December. We welcome Don Matoush aboard. Please feel free to stop by the Planning Office to meet him. Our thanks to Joanna Whitcomb of No. Country Council who has assisted us since our inception.

We would like to take this opportunity to thank the community for their support during the past year. Your input at our meetings and hearings will serve to help make Lincoln a better community.

Respectfully submitted,  
The Lincoln Planning Board  
JOHN PATTERSON, *Chairman*  
PHIL GRAVINK, *Vice-Chairman*  
JEFFREY MAYHEW, *Clerk*  
JOE CHENARD  
RICHARD O'ROURKE  
JOANNE ENGLER, *Alt.*  
PAT ROMPREY, *Alt.*

# LINCOLN PUBLIC LIBRARY

## 1988 Annual Report

---

The Lincoln Public Library circulation figures are as follows:

Adult Fiction	3917
Adult Non-Fiction	1416
Juvenile Fiction	2619
Juvenile Non Fiction	479

Over 400 new books were purchased, including a set of encyclopedias, and a new furnace was installed.

A variety of programs were presented this year. In cooperation with the Upper Pemigewasset Historical Society, "White Mountain Lure", a historical slide show of the White Mountain area was shown. Holiday workshops and the summer reading program were popular with local children. We would like to thank McDonald's and Clark's Trading Post for furnishing prizes for added incentives. Recent visitors to the People's Republic of China shared with us slides and artifacts of this fascinating country.

In addition to serving the sighted public, we also assist those who are visually impaired. The state library's Handicapped Services division has a vast selection of "talking books" free for those who are handicapped. If you would like to take advantage of this service, please stop by the library to make arrangements. We also have a selection of large print books for those who find ordinary print difficult to read. Books should be enjoyed by everyone!

The library trustees met 9 times throughout the year. Regular meetings are held at the library at 6 PM on the first Wednesday of every month, excluding the summer months. The public is welcome to attend.

We were pleased to welcome June Nicoll and Janet Peltier to our staff. We encourage everyone to come and use the library. Discover what we have to offer, you'll be pleasantly surprised. For future reference, the library hours are:

MONDAY	12-5	7-9
TUESDAY	12-5	7-9
WEDNESDAY	12-5	7-9
SATURDAY		7-9

Respectfully submitted,  
CAROL GOVONI  
*Librarian*



**LAND USE PLAN ORDINANCE FOR  
The Town of Lincoln, New Hampshire  
As Amended 1989**

---

**Article I  
Title**

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

**Article II  
Purpose**

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

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

**Article III  
Applicability & Non-Conforming Uses**

**Section A. Applicability.** Every use now being made of land, structures or building in the Town of Lincoln, on the effective date of this Ordinance may be continued and such use is not affected by the provisions of Article V and Article VI. Except as hereinafter provided, no building or land shall hereafter be used, constructed or altered unless in conformity with the regulation herein specified for the district in which it is located.

**Section B. Non-Conforming Uses.** Any use of land or buildings which constitutes a non-conforming use as hereinafter defined, which was in existence on the effective date of this Ordinance, may be continued, subject to the further provisions hereof set forth below.

1. When any existing non-conforming use of land or buildings has been discontinued for one year, the land and buildings shall thereafter be used only in conformity to this Ordinance, except that the Board of Adjustment, after public hearing, may permit the resumption of said non-conforming use.

2. Any existing non-conforming use shall not be changed to another non-conforming use.

3. A non-conforming use existing prior to the enactment of this Ordinance may not be expanded within the limits of the property.

4. Single-family dwellings with or without accessory apartments are allowed on non-conforming lots of record at the Grafton County Registry of Deeds existing prior to the enactment of this Ordinance. All other uses proposed for non-conforming lots of record must receive approval for a Special Exception from

the Zoning Board of Adjustment. All uses whether allowed by right or allowed by Special Exception must adhere to the requirements of the district in which the lot is located.

## **Article IV Definitions**

**A. Accessory Apartment** - An accessory apartment is a separate complete housekeeping unit that is contained within or attached to a single-family dwelling, in which the title is inseparable from the primary dwelling. An accessory apartment shall have a maximum of 1,200 square feet of floor space.

**B. Accessory Building** - Accessory Building means a building subordinate to the main building on the lot and used for purposes customarily incidental to those of the main building.

**C. Amusement Devices** - Any use which offers for hire to the general public, access to structures, vehicles, mechanical or electrical contrivances or other facilities which are intended primarily to provide entertainment, amusement or recreation, and in which the patron is engaged on the premises as an active participant.

**D. Building** - Any three dimensional enclosure supported by columns or walls intended for the shelter, housing or enclosure of any individual, animal, process, equipment, goods or materials of any kind or nature.

**E. Cluster Development** - A subdivision where instead of the entire tract being subdivided into house lots of conventional size, a number of housing units or lots of reduced dimensions are scattered or clustered around and within areas of open space.

**F. Home Business** - Any use of a professional or service character that is customarily carried out in the home and conducted within the dwelling by the residents thereof, which is clearly secondary to the dwelling use for living purposes and does not change the character thereof.

**G. Lot** - Shall mean a parcel of land or any part thereof designated on a plat to be filed with the Register of Deeds by its owner or owners as a separate lot - a parcel of land occupied or to be occupied by only one main building and the accessory buildings or uses customarily incidental to it.

**H. Low-moderate Income** - An income level that is no more than 80 percent of the median household income of the Small Labor Market Area (SLMA).

**I. Non-Conforming Structure, Use or Lot** - A structure, use or lot that does not conform to the regulations of the district in which it is located.

**J. Open Space** - Shall be an area of dedicated land not occupied by any structures nor any areas on which a vehicle may travel.

**K. Planned Unit Residential Development (PURD)** - An area of at least five (5) acres of contiguous land to be planned and developed as a single entity containing one or more residential clusters; appropriate commercial, public or

quasi-public uses may be included if such uses are primarily for the benefit of the residential development.

**L. Special Exception** - A use of a building or lot which may be permitted under this Ordinance only upon application to the Board of Adjustment and subject to the approval of that Board when such use would not be detrimental to the public health, safety, order, comfort, convenience, appearance, prosperity or general welfare and only in cases where the word “Special Exception” in this Ordinance pertain.

**M. Structure** - Anything constructed or erected with a fixed location on the ground, or attached to something having a fixed location on the ground excluding amusement devices.

**N. Tourist Home** - A lodging facility which is primarily a residential use but includes lodging facilities as an accessory use. Such lodging facilities are limited to no more than six (6) guest rooms.

**O. Variance** - A relaxation of the terms of this Ordinance, where such relaxation meets the following conditions in order to be legally granted:

1. no diminution of surrounding properties would be suffered;
2. granting the permit would be of benefit to the public interest;
3. denial of the permit would result in unnecessary hardship to the owner seeking it;
4. by granting the permit substantial justice would be done;
5. the use must not be contrary to the spirit of the Ordinance.

**Article V**  
**General Regulations**

**Section A. Parking and Off-Street Loading.** Adequate off-street parking facilities (municipal parking facilities excluded) for employees as well as customers and off-street loading facilities shall be provided whenever a new use is established or any existing use is enlarged in accordance with the following specifications:

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

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

- a. Residential - two (2) spaces for each family unit.
- b. Hotel, Motel, Tourist Accommodation, Lodging Unit - one (1) space for each unit.
- c. Commercial - one (1) space for each three hundred (300) square feet of public area.



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

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

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

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

## **Article VI District and District Regulations**

**Section A. Districts.** The Town of Lincoln shall have a “Village Residential” and a “General Use” District. These Districts, as established, are shown on the “Lincoln Zoning Map” which is hereby declared to be a part of this Ordinance. The land area not portrayed in the Official Map shall be considered the “General Use” District. Where there is doubt as to the location of the Districts’ boundaries, the Board of Adjustment shall determine the location of such boundary, consistent with the intent of this Ordinance and the Zoning Map. All land in the Town of Lincoln shall be subject to the limitations set forth herein.

**Section B. District Regulations.** Any use that may be injurious or obnoxious because of the production or emission of smoke, fumes, dust, odor, refuse material, noise, vibration, radiation or like condition, or that may endanger, disturb or annoy the health, safety, peace or enjoyment of the community is prohibited.

**B.1 Village Residential District.** A structure may be erected or used, and a lot may be used or occupied, only for the following purposes and in accordance with the following provisions:

a. Uses Permitted:

- (1) Single family dwellings with or without accessory apartments
- (2) Accessory buildings, apartments or uses
- (3) Libraries
- (4) Churches & religious institutions
- (5) Schools
- (6) Museums & cultural facilities
- (7) Day care centers
- (8) Mobile homes

b. Special Exceptions. A Special Exception may be granted by the Board of Adjustment to protect property owners in the Village Residential District against new uses which may be incompatible or undesirable. Uses that may be allowed by the Board of Adjustment are as follows:

- (1) Accessory apartments (over 1,200 square feet of floor space)
- (2) Tourist Homes
- (3) Hospitals, nursing & convalescent homes
- (4) Amusement Facilities
- (5) Home Businesses



c. Lot Area, Setback & Height Requirements

(1) Lot Area Required. The lot area shall not be less than 15,000 square feet.

(2) Setback Requirements. Minimum yard setback requirements are as follows:

Front Setback - 25 feet

Side Setback - 15 feet

Rear Setback - 25 feet

(3) Height Requirements. The maximum structure height shall be twenty-five (25) feet measured from the primary eaves on the uphill side of the structure. There shall be no more than three (3) floors used as living space above or below ground level as measured through any vertical plane of the building.

B.2 General Use District. A building may be erected or used, and a lot may be used or occupied, whether commercial, residential, industrial or other in accordance with the following provisions:

a. Lot Area, Setback & Height Requirements

(1) Lot Area Required. The lot area shall not be less than 15,000 sq. ft.

(2) Setback Requirements. Minimum yard setback requirements are as follows:

Front setback - 15 feet

Side setback - 15 feet

Rear setback - 15 feet.

(3) Height Requirements. The maximum building height shall be thirty-five (35) feet measured from the primary eaves on the uphill side of the structure. There shall be no more than four (4) floors used as living space above or below ground level as measured through any vertical plane of the building.

b. Cluster and Planned Unit Developments

(1) Purposes: The purpose of this section is to encourage flexibility and variety in development. By allowing cluster and PURDs, units shall be developed so as to promote the most appropriate use of the land; and to preserve the natural and scenic qualities of the open land in Lincoln for conservation and recreation.

(2) General Regulations

(a) Each development must be reviewed & approved by the Lincoln Planning Board in compliance with the Subdivision Regulations.

(b) Each development must be connected to the municipal water and sewer system or must provide for safe and adequate water and sewerage disposal.

(c) Incentives. In order to encourage affordable housing, an increased density may be allowed. Two additional units of the same size may be added per 80,000 square feet, if one of the lots is guaranteed to accommodate an individual or family with a low-

moderate income level for at least three years.

(d) The existing height and setback requirements, Section B.2.a (2) & (3), shall apply to the entire parcel.

(e) With respect to internal setback requirements, no free standing structure shall be closer than 30 feet from an abutting structure.

(f) Open space within the development shall be deeded as open space in perpetuity.

(3) Specific Cluster Development Regulations

(a) Land area must be contiguous.

(b) The maximum number of lots shall not exceed that otherwise permitted within the district in which the property lies.

(4) Specific Planned Unit Residential Development

(a) Area shall consist of no less than five (5) acres nor more than twenty-five (25) acres of contiguous land.

(b) The maximum square footage of occupied floor space (all floors) permitted shall not exceed forty (40) percent of the total net tract area (net tract area shall exclude all proposed areas on which a vehicle may travel **and any year-round stream or water body area.**)

**Section C. Accessory Apartments.** It is the specific intent and purpose of allowing accessory apartments in the Town of Lincoln on one-family properties to provide the opportunity and encouragement for the development of small rental housing units designed in particular to meet the specific housing needs of low- and moderate-income couples and single persons both young and old. To help achieve this goal the following specific standards are set forth:

1. The apartment will be a complete separate housekeeping unit that can be isolated from the original unit.

2. Only one accessory apartment will be created within or attached to a single-family structure.

3. Any accessory apartment, whether an addition to or contained within the single-family structure, shall have a maximum of 1,200 square feet of floor space.

4. A Special Exception must be granted from the Zoning Board of Adjustment if an accessory apartment is proposed over 1,200 square feet (see Article VIII, Section A.2 for Special Exception criteria).

5. All applicable regulations of the Town of Lincoln shall be met before an accessory apartment is permitted.

6. Off-street parking shall be provided in accordance with the standard set forth in Article V. Section A. for residential uses.

7. Accessory apartments are not intended for individual ownership. The title shall be inseparable from the primary dwelling.

**Section D. Certificate of Occupancy.** A Certificate of Occupancy must be obtained before the use or physical occupancy of any property, building or change of use. This applies, but is not limited to, all newly constructed buildings or additions thereto, additions to existing structures, significant changes of use of facilities and before any vacant land can be occupied.

**1. Standards to be met before Certification of Occupancy is granted:**

**a. All uses must be in conformance with the current Land Use Plan Ordinance and any other applicable ordinances, including, but not limited to, Subdivision and Site Plan Review Regulations.**

**b. All building permits, restrictions and requirements therein, and any other applicable Town regulations and ordinances must have been met.**

**2. Administration of Certificate of Occupancy:**

**a. The Application for a Certificate of Occupancy shall be integrated with the Building Permit; while the Building Permit is required before construction starts, the Certificate of Occupancy is required before physical occupancy can commence.**

**b. It will be the responsibility of the property owner to inform the Enforcement Officer or the Town Planning Office as to when construction is complete and Certification is needed.**

**Article VII  
Administration**

**Section A. Enforcement.** It shall be the duty of the Board of Selectmen or their designees to administer this Ordinance.

**Section B. Permits.** The permitting process is established to ensure harmonious growth and development within the community.

1. It shall be unlawful to construct a new building or make exterior dimensional additions to a building without first obtaining a building permit from the Board of Selectmen or their designee. Permits must be posted on the site and be easily visible.

**2. Certificate of Occupancy.** A Certificate of Occupancy must be obtained before the use or physical occupancy of all newly constructed buildings, additions, or significant changes of use of a facility.

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

**Article VIII  
Board of Adjustment**

**Section A. Board of Adjustment.** A five-person Board of Adjustment



and three alternatives will be appointed by the Selectmen as provided by State Statute 674:29, who may upon application:

1. review and decide on alleged errors in administrative findings, or
  2. **after review and in adherence to all specific criteria in this Ordinance, the Board of Adjustment may grant a special exception, provided that:**
    - (a) **The development is architecturally compatible with the surrounding residential district.**
    - (b) **Traffic access to and from the development will not alter the character of the district.**
    - (c) **Lighting and noise level be of such design as not to disturb the tranquility of the district.**
  3. grant a variance to provide relief from hardship,
- provided that the proposed land use is in conformance and does not constitute a nuisance or hazard in a neighborhood.

### **Section B. Appeals.**

1. Appeals to the Board may be taken by any aggrieved person or by any officer, department, board, or bureau of the Town of Lincoln affected by any decision of the Selectmen or their designee in the manner prescribed by RSA 674:34 within the time limit set by the Board of Adjustment according to said statutes.
2. Prior to a hearing, the costs of advertising, posting and mailing notices of the hearing shall be paid by the person making the appeal.

### **Article IX Amendments**

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

### **Article X Saving Clause**

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



## RECREATION DIRECTOR'S 1988 REPORT

---

It has long been my desire to serve the Towns of Lincoln and Woodstock in the capacity of Recreation Director.

In the summers of 1980 and 1981 I had the distinct privilege to serve as Director for the Mustard Seed Youth Center. This program was instituted by Father Paul Pouliot and operated in the basement of Saint Joseph's Parish. During this time it became apparent to me that the need for positive social interaction could be attained through various forms of recreation and sustained by an enhanced sense of community spirit.

In my first year as Recreation Director I have seen a slow but steady increase in activity growth and community participation. These two factors are obviously the fulcrum for any successful recreation program.

The community spirit our business people offered far exceeded my expectations. Their understanding of our need for their involvement coupled with their generosity greatly enhanced our program quality.

Some work has also been accomplished at the Kanc Recreation Center that our community is responsible for. Back in the fall we had a work day in which over thirty people showed up to get the center ready for winter. The hockey rink was assembled, over six cords of wood was cut, the buildings were stained, a wood shed addition to the bottom rope hut was erected, brush and trees were cut from the slope, all window trims were painted, snow fencing was put in place, the warming hut entrance way was finished off, and a great deal more was accomplished. I would like to thank Satter Company for one of the best ball fields in the state - complete with dugouts, water bubblers, back fencing and a 235' home run fence. The privacy fence that runs along the road coupled with the shade trees in our picnic grove are also donated by the Satter Company as well as our paved parking lot. These features alone could have cost our program an exorbitant amount of money and much time and effort. We can't find any way to express the depth of our thanks to the Satter Company.

Looking to the needs of our program's future, I would like to see the Kanc Ski Slope become a reliable winter recreational facility. As it stands now, the ski operation is more of a liability than an asset only because the effort needed to upgrade and maintain the hill has not proved adequate. Loon Mountain has offered their services to us in the way of mechanical and electrical work and they have repaired our tired machinery a number of time already. To alleviate the problem of consistency we are looking into an electric motor that has been offered to us as a donation. Should the motor be in good running condition we will install it this summer with the old motor as back up.

Along with all the help Loon has given us, they have also donated a 300 hp air compressor to enable us to make snow in the future.

In closing I would like to add that as a community we must continue to grow in the areas of voluntary participation and actual physical involvement. As volunteers, your time is of great value to our programs success. As a participant, your benefits are self evident. Below are the percentages of participation in some

of our activities from both Towns along with a few of the health factors that I hope will encourage you to recreate:

Summer Camp:	No. Woodstock 40%	Lincoln 60%
Fall Dance Class:	No. Woodstock 40%	Lincoln 60%
Karate:	No. Woodstock 50%	Lincoln 50%
Pee-Wee Soccer:	No. Woodstock 29%	Lincoln 71%
Pee-Wee Baseball:	No. Woodstock 43%	Lincoln 57%
Pee-Wee Basketball:	No. Woodstock 38%	Lincoln 62%

Exercise, in all it's variations, be it walking, running, skiing, hiking, biking, softball, volleyball, karate, etc., will bring about positive changes in you such as:

- 1). Decrease elevated blood pressure
- 2). Decrease cholesterol levels
- 3). Reduce stress up to 40%
- 4). Creates a strong cardiovascular system
- 5). Promotes better circulation which increases energy levels and reduces mental fatigue

Below are the programs that were offered by the Recreation Department over the past year. Some did well and others did not. This year we will again offer you the chance and I sincerely hope you will make the time to improve your health and your community.

Swimming lesson, karate lessons, adult and children ballet lessons, men's basketball, men's & women's indoor soccer, hiking club, summer camp for kids, Pee-Wee soccer, basketball and baseball, Senior Citizen's trips, 1st Annual Mountain Bike Race at Loon Mountain, Corona Ski Race sponsored by Rodger's Ski Outlet, skiing at Kanc Ski Slope, open gym for the high school, family swim time at Loon Village, Town softball, volleyball, men's wallyball and aerobics.

Respectfully submitted,  
TONY MURE  
*Recreation Director*



# THE STATE OF NEW HAMPSHIRE

---

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 THROUGH FOUR WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 10:00 AM TO 6:00 PM

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

**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 if the Town will vote to raise and appropriate the sum of \$1,000,000 for the construction of a new Town Building together with all necessary and incidental costs and expenses, including, without limitation, planning expenses. The funds appropriated by this article shall be raised as follows:  
a). the sum of \$800,000 shall be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 **et. seq.**, as amended; and the Selectmen are to : invest said monies and to use the earnings thereon for said projects; to apply for, obtain and accept, Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said projects; to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to take and other action or to pass any other vote relative thereto;  
b). the sum of \$200,000 shall be raised through current taxation.

**ARTICLE #4.** To see if the Town will vote to create and establish a Town Building Capital Reserve Fund under the provisions of RSA 35:1. Further, to appoint the Selectmen as agents of the fund authorized to withdraw monies from the fund for the puposes of the fund. (To be acted upon if Article 3 is defeated.)

**ARTICLE #5.** To see how much money the Town will vote to raise and appropriate to be placed in the Town Building Capital Reserve Fund (To be acted upon if Article 3 is defeated).

**ARTICLE #6.** To see if the Town will vote to authorize the Selectmen to exchange title to real property located on Main Street for the purpose of locating a new municipal building as authorized by Article #3 and to authorize the Selectmen to negotiate the terms of the exchange as they deem appropriate in the best interests of the Town.



**ARTICLE #7.** To see if the Town will vote to oppose any State or Federal legislation or administrative action designating the Pemigewasset River, from its source to New Hampton, as a Wild and Scenic River, and further, to support exclusion of the River from the Federal Wild and Scenic Rivers program study.

**ARTICLE #8.** To see how much money the Town will vote to raise and appropriate for General Government.

(Budget Committee recommends \$319,495).

**ARTICLE #9.** To see if the Town will vote to discontinue the position of Tax Collector as an elected position and to have the Selectmen appoint the Tax Collector.

**ARTICLE #10.** To see how much money the Town will vote to raise and appropriate for Public Safety.

(Budget Committee recommends \$321,532).

**ARTICLE #11.** To see how much money the Town will vote to raise and appropriate for the purchase of a Police Cruiser.

(Budget Committee recommends \$16,854).

**ARTICLE #12.** To see how much money the Town will vote to raise and appropriate for the purchase of a Fire Department Van.

(Budget Committee recommends \$25,000).

**ARTICLE #13.** To see if the Town will vote to create and establish a Fire Department Truck Capital Reserve Fund under the provisions of RSA 35:1. Further, to appoint the Selectmen as agents of the fund authorized to withdraw monies from the fund for the purposes of the fund.

**ARTICLE #14.** To see how much money the Town will vote to raise and appropriate to be placed in the Fire Department Truck Capital Reserve Fund.

(Budget Committee recommends \$50,000).

**ARTICLE #15.** To see how much money the Town will vote to raise and appropriate for Highways, Streets and Bridges.

(Budget Committee recommends \$177,305).

**ARTICLE #16.** To see how much money the Town will vote to raise and appropriate for Paving.

(Budget Committee recommends \$82,121).

**ARTICLE #17.** To see how much money the Town will vote to raise and appropriate for Drainage.

(Budget Committee recommends \$10,000).

**ARTICLE #18.** To see how much money the Town will vote to raise and appropriate for a Public Works Vehicle.

(Budget Committee recommends \$20,000).

**ARTICLE #19.** To see how much money the Town will vote to raise and appropriate for the Highway Block Grant.

(Budget Committee recommends \$17,094).

**ARTICLE #20.** To see how much money the Town will vote to raise and appropriate for Sanitation (Solid Waste).

(Budget Committee recommends \$220,445).

**ARTICLE #21.** To see if the Town will vote to authorize the Selectmen to enter into contracts for disposal or treatment of leachate or other appropriate refuse at the Waste Water Treatment Plant on such terms as they deem in the public interest.

**ARTICLE #22.** To see how much money the Town will vote to raise and appropriate for engineering and legal fees for the Ash and Leachate Disposal and Treatment.

(Budget Committee recommends \$73,800).

**ARTICLE #23.** To see how much money the Town will vote to raise and appropriate to retrofit the Basic Incinerator to quench ash.

(Budget Committee recommends \$50,000).

**ARTICLE #24.** To see how much money the Town will vote to raise and appropriate for Health including Animal Control.

(Budget Committee recommends \$32,601).

**ARTICLE #25.** To see how much money the town will vote to raise and appropriate for Welfare.

(Budget Committee recommends \$8,250).

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

(Budget Committee recommends \$63,847).

**ARTICLE #27.** To see how much money the Town will vote to raise and appropriate for the payment of all Debt Retirement Schedules due during the ensuing year including Long and Short Term and Fiscal Charges on Debt.

(Budget Committee recommends \$404,402).

**ARTICLE #28.** To see how much money the Town will vote to raise and appropriate for the Water and Sewer Departments.

(Budget Committee recommends \$158,292).

**ARTICLE #29.** To see how much money the Town will vote to raise and appropriate for Water System Looping.

(Budget Committee recommends \$100,000).

**ARTICLE #30.** To see how much money the Town will vote to raise and appropriate for FICA, Retirement, Unemployment and Pension Contributions, Medicare and all forms of Insurance.

(Budget Committee recommends \$199,290).

**ARTICLE #31.** To see if the town will vote to create and establish a Capital Reserve Fund for the purpose of Revaluing all property within the town and to appoint the selectmen as agents of the fund.

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

(Budget Committee recommends \$12,000).

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

**ARTICLE #34.** To see if the Town will vote to authorize the selectmen to transfer tax liens and convey property acquired by the town (by Tax Collector's Deed) by public auction or advertised sealed bid or in such other manner as determined by the Selectmen as justice may require.).

**ARTICLE #35.** To see if the Town will authorize the Selectmen to apply for, receive and expend Federal or State Grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes which the Town may legally appropriate money; provided (1) that such grants and other monies do not require the expenditure of other Town funds; (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and moneys; and (3) that such items shall be exempt from all provisions of RSA 32 relative to the limitation and expenditure of Town moneys, all as provided for by RSA 31:95-b.

**ARTICLE #36.** To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

**ARTICLE #37.** To see if the Town will vote to appropriate and authorize the Selectmen to expend as offsets to other appropriations voted in this warrant and moneys received by the Town, and any earnings thereon, from the State of Federal Government.

**ARTICLE #38.** To see if the Town will vote to authorize the Selectmen to take an option or options on any and 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 #39.** To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

**ARTICLE #40.** Any other business that may legally come before the meeting.

Given under our hands and seals, the 27th day of February, in the year of our Lord Nineteen Hundred and Eighty-Nine.

JEFFREY A. MAYHEW  
DUNCAN RILEY  
LANCE BURAK  
Selectmen of Lincoln

A true copy of Warrant, Attest:

JEFFREY A. MAYHEW  
DUNCAN RILEY  
LANCE BURAK  
Selectmen of Lincoln



## BUDGET

---

Purposes of Appropriation	Actual Appropriations 1988 (1988-89)	Actual Expenditures 1988 (1988-89)	Selectmen's Budget 1988 (1989-90)	Budget Committee	
				Recommended 1989 (1989-90)	Not Recommended
<b>General Government</b>					
Town Officers Salary	\$ 98,583	\$ 70,281	\$ 99,665	\$ 99,665	\$
Town Officers Expenses	71,720	89,255	74,000	74,000	
Election and Registration Expenses	2,020	1,586	1,000	1,000	
Cemeteries	11,100	5,816	9,400	9,400	
General Government Buildings	12,480	11,510	13,160	13,160	
Planning and Zoning	28,300	18,880	37,520	37,520	
Legal Expenses	7,500	10,185	8,250	8,250	
Advertising & Regional Assoc.	5,790	5,790	1,500	1,500	
Contingency Fund	10,000	9,001	75,000	75,000	
<b>Public Safety</b>					
Police Department	205,101	202,367	219,463	219,463	
Fire Department	20,600	16,996	16,350	16,350	
Civil Defense	1,243	918	1,150	1,150	
Communications Center	67,126	68,661	73,549	73,549	
Forest Service Patrol	10,000	10,000	11,020	11,020	
<b>Highways, Streets &amp; Bridges</b>					
Town Maintenance	165,858	146,683	146,945	146,945	
Street Lighting	27,600	28,407	30,360	30,360	
Highway Block Grant			17,094	17,094	

<b>Sanitation</b>			
Solid Waste Disposal	110,124	101,194	220,445
Ash Removal (Legal & Engineer.)	14,000	14,854	30,000
Ash Removal			43,800
<b>Health</b>			
Health Department	15,183	15,183	30,640
Animal Control	1,335	1,351	1,961
Plymouth Area Task Force	200	200	1,961
<b>Welfare</b>			
General Assistance	7,500	6,398	8,250
<b>Culture and Recreation</b>			
Library	19,430	20,611	21,116
Parks and Recreation	35,269	28,376	40,981
Patriotic Purposes	1,750	1,744	1,750
<b>Debt Service</b>			
Principal of Long-Term Bonds & Notes	175,000	175,000	185,000
Interest Expense-Long-Term Bonds & Notes	119,196	119,196	179,402
Interest Expense-Tax Anticipation Notes			10,000
Interest Expense-Other Temporary Loans			30,000
<b>Capital Outlay</b>			
Paving			82,121
Police Cruiser			16,854
Fire Department Van			25,000
DPW One Ton Vehicle			20,000
Drainage			10,000
Water System Looping			100,000
Town Building			1,000,000

**Operating Transfers Out**

Revaluation	12,000	12,000
Fire Truck	50,000	50,000
Water Treatment Plant Design	160,000	160,000
Ash Handling System	50,000	50,000
Loon Mountain Bridge	5,000	5,000

**Miscellaneous**

Municipal Water Department	70,937	70,278	62,836
Municipal Sewer Department	77,437	74,628	95,456
FICA, Retirement & Pension Contributions	46,675	35,837	54,300
Insurance	149,750	128,746	141,490
Unemployment Compensation			2,000
Medicare	1,200	1,489	1,500

**Total Appropriations**

	2,311,607	2,241,477	3,527,328
			<u>1,500</u>
			3,527,328

Less: Amount of Estimated Revenues, Exclusive of Taxes

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

\$1,430,269

\$2,097,059





**ANIMAL CONTROL OFFICER'S REPORT**  
**1988**

---

This past year marked a change in Animal Control Officers, with Thomas Strickland resigning from the position after many years of service. Below is a listing of the estimated activity from 1988.

Incidents Covered . . . . .	252
Summons Issued . . . . .	96
Warnings Issued . . . . .	60
Animals Taken To Humane Society . . . . .	10
Time Spent Covering Incidents. (hours) . . . . .	200

Please remember to keep pets restrained. The animal does not know how dangerous it can be out at large in society. Therefore, you must be a responsible pet owner. I would appreciate your cooperation and do appreciate your continued support.

Sincerely,  
**JOHN S. HILLIARD, II**  
*Animal Control Officer*

# LINCOLN COMMUNICATION CENTER

## 1988 Annual Report

---

For the year we had a total of 48,821 radio transmissions. These are broken down as follows:

Lincoln Police Department:	33,883
Lincoln Fire Department:	1,004
Woodstock Police Department:	10,727
Woodstock Fire Department:	625
Lin-Wood Ambulance:	2,157
National Forest Service:	375

We had a total of 34,800 telephone calls. These are broken down as follows:

Lincoln Police Department:	29,493
Lincoln Fire Department:	229
Woodstock Police Department:	4,273
Woodstock Fire Department:	168
Lin-Wood Ambulance:	2,157
National Forest Service:	116

The dispatch received 145 alarms. Of those 129 were responded to in Lincoln and 16 were in Woodstock. The dispatch is now monitoring 83 alarms.

The fire departments were paged out 82 times. The Lincoln Fire Department responded to 60 of these and the Woodstock Fire Department responded to 22 of them.

The Lin-Wood Ambulance was paged out 240 times.

One of the new Programs we started this year was to keep a total of how many people walked into the Police station with a question or a problem. We started this program in August 1988. We had a total of 2097. Of this total dispatch handled 1440 and the police handled 658. Sometimes they were handled by both departments, of which 170 were handled.

We also have to watch people who were incarcerated in the Lincoln jail, of which there were 162.

We had a change in personnel this year. Ken Welch retired and Greta Briggeman was hired.

Our Good Morning Program is still going strong. We now have 22 of our Senior Citizens in the Program.

At this time we would like to thank the residents of Lincoln and Woodstock for their continued support.

Respectfully Submitted,  
*Chief Dispatcher*  
CAROL RANNACHER

Dispatchers:  
PAT REARDON  
JOE TRUDELL  
GRETA BRIGGEMAN

## FIRE CHIEF'S REPORT

---

Last year's fire calls were up slightly from 1987. There were fifty-four calls in all, eighteen of which were false alarms. Although we don't keep records on dollar losses, it seems that this year was probably of less loss than in recent years.

We're settled into the new fire house now and are very happy with it. I am glad to report that fuel expenses have been less than estimated. We have meetings there twice a month. At these we check the trucks and equipment, clean the station, and have training. During good weather we try to train outside; often pumping water, laying hose, or doing ladder drills. When we can't go outside, we train indoors. We now have ten men who are certified Fire Fighters Level I. This means they have completed forty hours of classroom training and an eight hour forest fire course. This year we are planning to offer a first aid course.

In this year's budget, we are asking for \$25,000 for a six-passenger Hi-Cube van. This truck would replace our present van, which is seventeen years old and becoming rusty and having mechanical problems. It would be used for carrying men and small equipment such as pumps, generators, air bottles, etc. to fires. Once at the scene, it would serve as a mobile command post, Haz-Mat library, and air bottle replacement station.

The town manager recommended that we request \$50,000 for a fire truck replacement fund. This would be put into a capital reserve fund and be used to help purchase our next truck. We will need to replace 14-E2 within a few years, as it is now twenty-five years old.

In closing, I would like to remind everyone that a smoke detector is worthless if it is not working. Please take a minute to check your alarms today. They do same lives.

Respectfully submitted,  
JOE McINNIS,  
Fire Chief

# REPORT OF THE TOWN BUILDING STUDY COMMITTEE

---

The Committee has met with regular monthly and bi-monthly meetings throughout the spring and summer months. This fall we went to weekly meetings.

After studying the present structure and finding it to be in poor condition, to the point that total renovation would probably exceed the cost of new construction, the Committee unanimously agreed to look toward constructing a completely new Town Building and Police Station.

Several sites were considered and it was agreed that the building should be on Main Street near the center of Town. A possible land swap with Lincoln Mill Associates is being considered, which should benefit the Town by having the building adjoin the “gazebo property” to give it added green space, and to let us utilize the current building while the new building is under construction. This would also serve to align the corner of Church Street with the entrance to the new building.

A two floor split level type structure has been selected, with the Police Station situated on the lower level with their entrance on the rear of the building near the parking lot. It also provides a salliport entrance for prisoner security. On a grade slightly above street level would be the Town offices and meeting hall. The new building, it was decided, should have space built in for expansion for growth of our Police and Administrative functions.

Some of the Committee members have made field trips to Gilford, Bedford, Hanover, and Woodstock, where town offices or police stations have been recently built. By knowing the successes and pitfalls of other communities the Committee has had better insight in planning this new structure.

Several architects were interviewed and considered, with the firm of Banwell, White, Arnold, and Hemberger of Hanover being selected to do the preliminary design and cost estimates. Greg Hemberger has represented that firm at our weekly meetings.

Based on the work over the past year and a half, the Committee has requested that a Warrant Article be brought before this year’s Town Meeting to request funds to construct a new Town Building. We would appreciate your support of this endeavor.

Respectfully, submitted,  
EDWARD O’BRIEN  
JEFFREY MAYHEW  
MICHAEL PELTIER  
PAT ROMPREY  
JEAN HALLAGER  
BRUCE ENGLER



## THE TOWN PARKING LOT

---

The Town Parking Lot committee appointed at the town meeting in 1988 consists of Duncan Riley, Selectman; Representative - O.J. Robinson, Sybil O'Brien, Celeste Reardon, Bob Canfield.

The committee Riley, O'Brien, Robinson, met on or about September 18, 1988 and revised the site in question. After walking the site, it was decided to report back to the town, the following options:

1. The site is very close to the town intersection, thus the land may be needed for an Ash Dump.
2. The site has a small Hazardous Dump area (Burndy) with a chain link fence around it and monitoring wells outside. The fence and dump would have to be addressed either by a blocking fence or totally removed.
3. The terrain is not level, which would take large sums of fill or a terraced effect would have to be used.
4. Site if used for parking - probably would not benefit present stores - as all stores face the opposite direction, and now have dumpsters and caged gas facilities in the middle of existing clearings.
5. At the time of the meeting - there was no one who stated a need for this as a parking lot.

As time progresses so do circumstances and this particular lot site is no different.

It now appears that, we will not need a site for ash (Sanco in Bethlem can now handle this) South Mountain appears nearer to possible realty, and the North Country Center for the Arts is progressing ahead.

In light of these changes, we would recommend a continuance of this, or a new committee and public hearing should be held for more and different

## REPORT OF THE BOARD OF SELECTMEN

---

1988 brought a change in the membership of the Board of Selectmen. Thanks to Jay Bartlett for his three years of service to the community. Duncan Riley and Lance Burak are your nearly elected officials. It has been a pleasure to work with both. This Board has developed a relationship such that while each member may bring a differing point of view, each is willing to reach a consensus which best benefits the Town.

This year saw the hiring of our first Town Manager and Town Planner. Dick Brown of Ocean Park, Maine started this spring as our Town Manager. Dick brings with him an extensive background in municipal management. Don Matoush was hired in December to fill the Planner's position. Don hails from Lakewood, Colorado. Last spring he completed his Master's Degree in Urban and Regional Planning at the University of Colorado/Denver.

Last spring John Patterson, as Chairman of the Planning Board, agreed to serve on the Loon Mountain EIS Joint Review Committee. In this role John has had to attend numerous meetings on the South Mountain expansion to insure the community's concerns are being represented.

In addition to the usual committee appointments this year, a group was appointed to a Cable TV Franchise Advisory Committee. These residents were charged with reviewing the Town's cable tv service. Also, O.J. Robinson was appointed as Lincoln's representative to a group of area citizens concerned with affordable housing.

Throughout the year numerous projects kept our attention. They include extending the Route 3 High Service Tank water line to include the Beacon and Woodward's motels; a leak detection survey and associated leak "fix-up" programs developed by Dick Brown; and at long last, bidding out the Route 3A sewer lift station improvement program.

Other major projects included the new Pollard Road water line and Maple Street utilities improvements. At this time we would like to thank the residents of these two streets for their patience during the projects. Both will be completed this spring when final finish details are attended to and the road receives a top coat of asphalt.

Two of the most frustrating projects we faced were the water tank and incinerator upgrade. Obviously Murphy's Law struck with the water tank as it's construction went with ease. When the contractor's tried to fill it is when the problems began. The project is on hold through the winter months. This spring our old engineering firm, Roy F. Weston, Inc., will be trying to solve the problem at hand.

The problem we faced with the incinerator began with the vendor's problem's at installing it for the price he originally submitted. With that finally resolved, we then ran into a roadblock with obtaining our operations permit from the State. As part of the permitting process they are now requiring the installation of a complete ash handling system, and the construction of a fully lined ash disposal pit (including ground water monitoring wells and a leachate collection system). At this writing we are still trying to work out the details of this problem, but it appears that a solution may be at hand by working with the staff from Sanco in Bethlehem.

Another major hurdle during the year was our proposed water treatment plant. With design money approved at a previous Town Meeting, we proceeded with interviewing and hiring of an engineering firm. Roy F. Weston Inc. was the low bidder and the work started. With the intake structure designed the engineers proceeded with obtaining necessary wetlands permits from the State and the U.S. Army Corps. of Engineers (COE). A major battle ensued with the COE over the granting of the permit. After a numerous discussions and meetings we were forced to enlist the assistance of our Congressional Delegation in Washington. Senator Warren Rudman and Congressman Judd Gregg provided a great deal of assistance in helping us to finally secure our permits.

As we approach this Town Meeting we had planned to request funding for the construction of our new Water Treatment Plant. Most recently we terminated our contracts with Roy F. Weston and hired a new engineering firm. Because of the timing of this, the new firm will not have sufficient time to prepare materials and data for the March Town Meeting. We anticipate having to call a Special Town Meeting in April or May in an effort to secure necessary funds.

The new treatment plant is critical to the needs of the Town. The NH Department of Environmental Services has requested a total ban on further connections. We have held them at bay by limiting new connections to non-commercial single family construction, this being in an effort not to hurt the homeowner or young family who would like to build a home.

Other issues dealt with during the year included relocation of the entrance to West Street; implementing a Street Vendor Ordinance; and trying to address our concerns with the skyrocketing portion of your tax bill paid to Grafton County for their services.

On the warrant for this year's Town Meeting is a question regarding the funding of a new Town Building. Our study committee has worked hard on this project for over a year. Our current building has both structural and life/safety problems (electrical, plumbing and fire safety). If anyone would like an opportunity to take a look at the facility and it's condition, please contact the Selectman's office and we will be happy to arrange a tour.

The meeting attendance of your Selectmen during 1988 is as follows:

Jeffrey Mayhew	37 of 37 meetings
Lance Burak	22 of 27 meetings
Duncan Riley	22 of 27 meetings

This does not reflect attendance at meetings of the Budget Committee, Planning Board, ZBA, Recreation Committee, Public Hearings, etc..

This report only touches on the "finer" points of 1988, fortunately space prohibits further comment. We would like to take this opportunity to thank the Town employees, the voters and residents of our community, and all others we work with, for your support during the past year.

Respectfully submitted,  
JEFFREY A. MAYHEW  
*Chairman*

## TOWN TELEPHONE NUMBERS

---

EMERGENCY	9 1 1
Selectmen's Office	745-2757
Town Clerk/Tax Collector	745-8971
Town Planning Office	745-8527
Public Library	745-8159
Communications Center (business)	745-2238
Police Department (business)	745-2238
Fire Department (business)	745-2344
Kancamagus Recreation Area	745-8673
Public Works Department	745-6250
Incinerator	745-6626



# AUDITORS' OPINION

---

Board of Selectmen  
Town of Lincoln, New Hampshire

We have examined the general purpose financial statements of the Town of Lincoln, New Hampshire for the year ended December 31, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

As described in Note 1, the Town has recognized tax revenues of \$170,974 in the General Fund and \$253,643 in the Property Tax Fund which were not received in cash within sixty days of year end as is required by generally accepted accounting principles (GASB Interpretation 3). Town officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the undesignated General Fund balance to (\$179,086), would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the omission of the financial statements described above in the second paragraph the general purpose financial statements referred to above present fairly the financial position of the fund types and account groups of the Town of Lincoln, New Hampshire at December 31, 1987 and the results of operations and changes in financial position of its non-expendable trust fund types for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with the preceding period.

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

CAREY, VACHON & CLUKAY

March 25, 1988

**EXHIBIT A**  
**Town of Lincoln**  
**Combined Balance Sheet**  
**All Fund Types and Account Groups**  
**December 31, 1987**

---

**GOVERNMENTAL TYPE FUNDS**

	General	Special Revenue	Capital Projects
<b>Assets</b>			
Cash	\$423,550	\$653	\$332,215
Investments			
Receivables:			
Taxes (Note 1)	257,139		
Accounts			
Accrued interest			
Due from other governments			
Due from other funds (Note 5)	145,288		101,879
Deferred expenses			
Amount available in Debt Service Fund			
Amount to be provided for retirement of general obligation debt			
Total Assets	\$825,977	\$653	\$434,130
<b>Liabilities and Fund Balance</b>			
Liabilities:			
Accounts payable	\$67,766		\$36,719
Accrued expenses	5,686		63,192
Deposits	2,260		
Due to other governments			
Due to other funds (Note 5)	401,086		46,932
Tax anticipation notes payable			
General obligation debt payable (Note 4)			
Total Liabilities	\$476,798		\$146,853
Fund Balances:			
Reserved for endowments			
Unreserved:			
Designated (Note 1)	\$103,639		
Undesignated	245,540	\$653	\$287,287
Total Fund Balances	\$359,179	\$653	\$287,287
Total Liabilities and Fund Balances	\$825,977	\$653	\$434,130



**EXHIBIT B**  
**TOWN OF LINCOLN**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**All Government Fund Types and Similar Trust Funds**  
**For the Year Ended December 31, 1987**

	GOVERNMENT FUND TYPES			FIDUCIARY FUND TYPES			TOTALS (Memorandum Only) For the Years Ended	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Dec. 31, 1987	Dec. 31, 1986	
<b>Revenues:</b>								
Taxes	\$1,015,952		\$180,725	\$477,116		\$1,015,952	\$640,654	
Licenses and permits	145,868			59,375		803,709	677,896	
Intergovernmental revenues	225,160	\$476				285,011	208,969	
Charges for service	89,326					89,326	78,593	
Miscellaneous revenues	33,738	2,094	35,573	33,723	\$8,215	113,343	96,042	
Total Revenues	1,510,044	2,570	216,298	570,214	8,215	2,307,341	1,702,154	
<b>Expenditures:</b>								
Current:								
General government	451,012					451,012	278,880	
Public safety	261,590					261,590	232,161	
Highways and streets	182,723					182,723	133,335	
Health and welfare	22,425					22,425	20,056	
Sanitation	199,036					199,036	189,138	
Culture and recreation	31,134	8,885				40,019	46,733	
Capital outlay	165,737			2,010,280		2,176,017	485,555	
Dept service:								
Principal retirement	138,000		35,000			173,000	75,000	
Interest and fiscal charges	60,901		32,868			93,769	62,106	
Total expenditures	1,512,558	8,885	67,868	2,010,280		3,599,591	1,522,964	



	GOVERNMENT FUND TYPES			FIDUCIARY FUND TYPES			TOTALS (Memorandum Only) For the Years Ended	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Dec. 31, 1987	Dec. 31, 1986	
Excess of Revenues over (under) Expenditures	(2,514)	(6,315)	148,430	(1,440,066)	8,215	(1,292,250)	179,190	
Other Financing Sources (Uses):								
Proceeds of debt	73,111	8,045		875,000		875,000	573,000	
Operating transfers in	(8,045)	(37,091)	(100,000)	127,855	(63,875)	209,011	104,151	
Operating transfers out						(209,011)	(104,151)	
Total Other Financing Sources (Uses)-Net	65,066	(29,046)	(100,000)	1,002,855	(63,875)	875,000	573,000	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	62,552	(35,361)	48,530	(437,211)	(51,660)	(417,250)	752,190	
Fund Balances - January 1	286,627	36,014	402,386	724,498	124,183	1,573,708	821,518	
Residual equity transfer (Note 1)			(450,816)		450,816)			
Fund Balances - December 31	\$349,179	\$653	\$	\$287,287	\$519,339	\$1,156,458	\$1,573,708	

**EXHIBIT C**  
**TOWN OF LINCOLN**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual - General and Special Revenue Funds**  
**For the Year Ended December 31, 1987**

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>									
Taxes	\$945,641	\$1,015,952	\$70,311	\$			\$945,641	\$1,115,952	\$70,311
Licenses and permits	126,760	145,868	19,108				126,760	145,868	19,108
Intergovernmental revenues	203,480	225,160	21,680	\$476		\$476	203,480	225,636	22,156
Charges for service	84,225	89,326	5,101				84,225	89,326	5,101
Miscellaneous revenues	24,780	33,738	8,958	2,094		2,094	24,780	35,832	11,052
Total Revenues	1,384,886	1,510,044	125,158	2,570		2,570	1,384,886	1,512,614	127,728
<b>Expenditures:</b>									
Current:									
General government	392,088	451,012	(58,924)				392,088	451,012	(58,924)
Public safety	280,467	261,590	18,877				280,467	261,590	18,877
Highways and streets	193,356	182,723	10,633				193,356	182,723	10,633
Health and welfare	22,125	22,425	(300)				22,125	22,425	(300)
Sanitation	235,451	199,036	36,415				235,451	199,036	36,415
Culture and recreation	37,671	31,134	6,537	8,045	8,885	(840)	45,716	40,019	5,697
Capital outlay	167,325	165,737	1,588				167,325	165,737	1,588
Debt service:									
Principal retirement	138,000	138,000					138,000	138,000	
Interest and fiscal charges	55,656	60,901	(5,245)				55,656	60,901	(5,245)
Total expenditures	1,522,139	1,512,558	9,581	8,045	8,885	(840)	1,530,184	1,521,443	8,741

	GENERAL FUND		SPECIAL REVENUE FUNDS		TOTALS (Memorandum Only)				
	Budget	Actual (Unfavorable)	Variance Favorable	Budget	Actual (Unfavorable)	Budget	Actual (Unfavorable)		
Excess of Revenues over (under) Expenditures	(137,253)	(2,514)	134,739	(8,045)	(6,315)	1,730	(145,298)	(8,829)	136,469
<b>Other Financing Sources (Uses):</b>									
Operating transfers in	61,724	73,111	11,387	8,045	8,045	3,909	69,769	81,156	11,387
Operating transfers out	(8,045)	(8,045)		(41,000)	(37,091)		(49,045)	(45,136)	3,909
Total Other Financing Sources (Uses)-Net	53,679	65,066	11,387	(32,955)	(29,046)	3,909	20,724	36,020	15,296
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	(83,574)	62,552	156,126	(41,000.00)	(35,361)	5,639	(124,574)	27,191	154,765
Fund Balances - January 1, 1987	286,627	286,627		36,014	36,014		322,641	322,641	
Fund Balances - December 31, 1987	\$203,053	\$349,179	\$146,126	(\$4,986)	\$653	\$5,639	\$198,067	\$349,832	\$151,765

**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, 1987**

---

	<b>1987</b>	<b>1986</b>
<b>Operating Revenues:</b>		
Investment income	\$130	\$129
Operating expenses	<u>129</u>	<u>377</u>
Net income	1	(248)
Fund Balances - January 1	<u>2,327</u>	<u>2,575</u>
Fund Balances - December 31	\$2,328	\$2,327

**EXHIBIT E**  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Combined Statement of Changes in Financial Position**  
**All Non-Expendable Trust Funds**  
**For the Year Ended December 31, 1987**

	<b>1987</b>	<b>1986</b>
<b>Sources of Working Capital:</b>		
Net income (loss)	<u>\$1</u>	<u>(\$248)</u>
Elements of Net Increase (Decrease) in Working Capital:		
Cash	<u>\$1</u>	<u>(\$248)</u>

See notes to financial statements



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1987**

---

**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.

**A. Basis of Accounting - Fund Accounting**

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered 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/retained earnings, revenues, and expenditures/expenses. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the Town.

**Governmental Fund Types**

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's governmental fund types.

**General Fund** - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** - Special Revenue Funds are used to account for specific restricted revenues and expenditures. The Lincoln Public Library Fund and the Revenue Sharing Fund are accounted for as Special Revenue Funds. At December 31, 1987 the Revenue Sharing Fund has been discontinued due to the demise of the program.

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

- Sewer Tap Fee Fund
- Water System Improvement Fund \*
- Mansion Hill Water Tank Fund
- Sewer Lift Station Fund
- Pollard Road Water Main Fund

Water Treatment Plant Design Fund  
Incinerator Fund  
Fire Station Fund  
Fire Truck Fund

## **Fiduciary Fund Types**

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds.

**Trust Funds** - Trust Funds include Expendable and Non-expendable Trust Funds. Expendable Trust Funds (Capital Reserve Funds) are recorded as Governmental Type Funds. Non-expendable Trust Funds are accounted for and reported on an income determination format because capital maintenance is required by law.

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

## **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 expenditure. 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.

## **B. Basis of Accounting**

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, 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 or project before any amount will be paid to the Town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, 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 are measurable and available. (See Note 1)

The accrual basis of accounting is used by Fiduciary Fund types.

During the course of operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and construct assets. Governmental type funds financial statements reflect such transactions as transfers. Non-expendable trust funds report these transactions as revenues and expenses.

### C. Budget

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. The budgets presented for reporting purposes have been reclassified to reflect generally accepted accounting principles as follows:

Total per March 10, 1987 Town Meeting	\$4,574,772
Adjustments by State oversight agency:	
Reduction in debt service	(110,691)
Overlay	<u>19,674</u>
Total per Oversight Agency	4,483,755
Add (Deduct):	
Perspective Differences	
Capital Projects Funds	(2,865,000)
Debt Service Funds	(67,869)
Capital Reserve Funds	20,724
Timing Differences:	
Appropriations Continued from 1986	23,975
Appropriations Continued from 1987	<u>(65,401)</u>
Total Budget - GAAP Basis	<u>\$1,530,184</u>

### D. Continuing Appropriations

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:

General Fund:	
Fire Department - Engine 2 repairs	\$ 2,924
Highway Block Grant	22,502



Ash site plan	5,829
Thiokol snowcat	7,000
Town building - architect and engineering	25,000
Municipal water system	21,760
Corrosion control	17,000
Interim renovations	1,624
Total General Fund	<u>\$103,639</u>

## E. Retirement Plan

Substantially all full-time public safety employees participate in the State of New Hampshire Retirement System. Under this plan, participants contribute a percentage of annual compensation, which is fixed by law and dependent on age when contributions begin. The Town contributions rate for normal cost of the plan is based upon an actuarial valuation of the State plan and has been set at 7.54% of compensation. For the year ended December 31, 1987, the normal cost of the plan to the Town was \$8,423. The amount, if any, of the excess vested benefits over pension fund assets is not available.

## F. Total Columns on Combined Financial Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. The data is not comparable to a consolidation and interfund eliminations have not been made in the aggregation of the data.

## G. Investments

The Town's investment policy for Governmental Fund Types requires that deposits and investments be made in institutions that are participants in federal insurance programs. The Town limits its investments to savings accounts and certificates of deposits in accordance with New Hampshire State law (RSA 41:29). At year end, the carrying amount of all the Town's deposits was \$901,439 and the bank balance was \$900,330. Of the bank balance \$203,364 was covered by federal depository insurance and \$696,966 was uninsured and uncollateralized. Investments in certificates of deposit of \$347,183 were covered by federal depository insurance of \$86,371, with \$260,812 classified as uninsured and uncollateralized.

## H. Residual Equity Transfer

Article 12 of the 1987 Town meeting restricted revenue from the Water Tap Fee ordinance to a capital reserve fund to defray charges for capital improvements, expansion and repairs of the water system. This effectively rescinded action of the 1982 Special Town Meeting which restricted water tap fee revenue to retire water system debt. The residual equity transfer of \$450,816 from the Debt Service Fund to the Expendable Trust Funds accounts for this transaction.



## I. Accrued Vacation and Sick Leave

The Town does not accrue vacation and sick leave as required by generally accepted accounting principles but provides for these expenses on a "pay as you go" basis. Amounts for vested unpaid vacation and sick leave are not material to the financial statements.

## Note 2—Property Taxes

### A. General

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$350,323,615 as of April 1, 1987) and were due in two installments, June 1 and December 21. The Town bills and collects its own property taxes and also taxes for the Lincoln/Woodstock School District and Graf-ton County. Collections of the school and county taxes and remittance of them to these governments are accounted for in the Property Tax Agency Fund.

### B. Tax Revenue Recognition

The Town has accrued taxes of \$170,974 in the General Fund and \$253,643 in the Property Tax Fund (net of allowances for estimated uncollectibles of \$14,120) which may not meet the 60 day received in cash accrual criteria of the Government Accounting Standards Board. The net effect of not recognizing the tax receivables would result in substantial reduction in unappropriated General Fund balance and might mislead the user of these financial statements as to the Town's financial position. Prior history indicates that taxes receivable are collected.

### C. Tax Sale

Under State law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale receives a priority tax lien on these properties and accrues interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the purchaser.

## Note 3 - Changes in Long-Term Debt:

The following is a summary of debt transactions of the Town for the year ended December 31, 1986.

Debt Payable-January 1, 1987	\$1,008,000
Debt Issued	875,000
Debt Retired	<u>(173,000)</u>
Debt Payable-December 31, 1987	\$1,710,000

Debt Payable at December 31, 1987 consists of the following issues:

### General Obligation Debt:

\$200,000 - 1968 Sewer Serial Bonds due in annual installments of \$10,000 through April 1, 1988; interest at 4.4%	\$10,000.00
--	-------------

\$200,000 - 1983 Water Serial Notes due in annual installments of \$15,000 through July 15, 1993 and \$10,000 through July 15, 1998; interest at 6.2% to 9.7%.	140,000.00
\$250,000 - 1985 Water Project Bonds due in annual installments of \$20,000 through February 15, 1990 and \$15,000 through February 15, 2000; interest at 8.12% to 9.00%	210,000
\$573,000 - 1986 Capital Improvements Bonds due in annual installments of \$90,000 on July 15, 1989, \$85,000 to July 15, 1991 and \$25,000 to July 15, 1996; interest 5.6% to 7.86%.	475,000
\$600,000 - 1987 Sewage Treatment Facility Notes due in annual installments of \$40,000 through July 15, 2002; interest at 5.4% to 8.1%.	600,000
\$275,000 - 1987 Incinerator Bonds due in annual installments of \$20,000 to January 15, 1998 decreasing to \$15,000 to January 15, 2003; interest at 5.9% to 8.1%.	275,000
	<u>\$1,710,000</u>

The annual requirements to amortize all debt outstanding as of December 31, 1987, including interest of \$819,938 are as follows:

Year Ended December 31,	General Obligation Debt Payable
1988	\$ 294,196
1989	297,639
1990	280,239
1991	262,927
1992	190,326
1993 - 1997	779,173
1998 - 2002	409,830
2003	15,608
	<u>\$2,529,938</u>

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

Long-term debt authorized and unissued at December 31, 1987 is detailed as follows:

Purpose	Amount
Sewer (1979)	\$ 70,000
Water Tank (1986)	870,000
Sewage Treatment Facility (1987)	700,000
Pollard Road Water Main (1987)	190,000
	<u>\$1,830,000</u>

The State of New Hampshire annually reimburses the Town for a portion of its Sewer related debt service. During 1986 these contributions by the State totaled \$26,276.

#### Note 4 - Interfund Balances

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$145,288	\$401,086
Capital Projects Funds	101,879	46,932
Trust and Agency Funds	<u>299,207</u>	<u>98,356</u>
	<u>\$546,374</u>	<u>\$546,374</u>

#### Note 5 - Non-Expendable Trust Funds

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, 1987 were as follows.:

<u>Fund</u>	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Fund	\$ 2,275	\$ 53	\$ 2,328

#### Note 6 - Expendable Trust Funds

Expendable Trust Funds at December 31, 1987, are detailed as follows:

Water System - 1987	\$450,816
Loon Mountain Bridge - 1985	<u>68,523</u>
Total Expendable Trust Funds	<u>\$519,339</u>

#### Note 7 - Subsequent Events

##### A. Debt Authorization

The March 8, 1988 Town Meeting authorized the following additions to general obligation debt.

Maple Street Reconstruction	450,000
-----------------------------	---------

##### B. Prepaid Sewer Tap Fees

The Town has entered into an agreement with a group of eight developers active in the Town to provide prepayment of fees under the Sewer Tap Fee Ordinance through letters of credit. The funds provided by the letters of credit are to be used towards costs incurred for the upgrade of the Sewer Treatment Plant and are to insure that total sewer tap fees are not less than one million dollars. Sewer tap fees revenue during 1987 was \$477,116 and the Town did not draw on the letters of credit.

**SCHEDULE 1**  
**TOWN OF LINCOLN**  
**Combining Statement of Revenues,**  
**Expenditures and Changes in Fund Balances**  
**All Special Revenue Funds**  
**For the Year Ended December 31, 1987**

---

	Federal Revenue Sharing Fund	Lincoln Public Library Fund	Combining Total
<b>Revenues:</b>			
Intergovernmental Revenues	\$369	\$107	\$476
Miscellaneous Revenues	725	1,369	2,094
Total Revenues	1,094	1,476	2,570
<b>Expenditures:</b>			
Current:			
Culture and Recreation		8,885	8,885
Total Expenditures		8,885	8,885
Excess of Revenues Over (Under Expenditures)	1,094	(7,409)	(6,315)
<b>Other Financing Sources (Uses):</b>			
Operating transfers in		8,045	8,045
Operating transfer out	(37,091)		(37,091)
Total Other Financing Sources (Uses)	(37,091)	8,045	(29,046)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(35,997)	636	(35,631)
Fund Balances - Jan. 1, 1987	35,997	17	36,014
Fund Balances - Dec. 31, 1987	\$	\$653	\$653



**SCHEDULE 2**  
**TOWN OF LINCOLN**  
**Combining Balance Sheet - All Capital Projects Funds**  
**For the Year Ended December 31, 1987**

	Water System Improvement Fund	Fire Station Fund	Fire Truck Fund	Mansion Hill Water Tank Fund	Lift Station Fund	Sewer Station Fund	Incinerator Fund	Pollard Road Water Main Fund	Plant Design Fund	Water Treatment Fund	Combining Total
<b>ASSETS</b>											
Cash	\$491	\$33,602	\$25,789		\$139,211	\$58,399			\$69,024	\$332,251	
Due from other funds						32,855				101,879	
Total Assets	\$491	\$33,602	\$25,789	\$	\$139,211	91,254		\$	\$69,024	\$434,130	
<b>LIABILITIES AND FUND BALANCES</b>											
Liabilities											
Accounts payable											\$36,719
Deposits-retainage payable											63,192
Due to other funds		\$821	\$444	\$29,325	\$444			\$11,663			46,932
Total Liabilities		821	444	29,325	444			11,663			146,843
Fund Balances:											
Undesignated	\$491	32,781	25,345	(29,325)	138,767	\$91,254		(11,663)	\$69,024		287,287
Total Fund Balances	491	32,781	25,345	(29,325)	138,767	91,254		(11,663)	69,024		287,287
Total Liab. and Fund Bal.	\$491	\$33,602	\$25,789	\$	\$139,211	\$91,254		\$	\$69,024		\$434,130

**SCHEDULE 3**  
**TOWN OF LINCOLN**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Capital Projects Funds**  
**For the Year Ended December 31, 1987**

	Sewer	Water System	Fire	Fire	Mansion Hill	Sewer	Incinerator	Pollard Road	Water	Combining
	Tap Fee Fund	Improvement Fund	Station Fund	Truck Fund	Water Tank Fund	Lift Station Fund	Fund	Water Main Fund	Treatment Plant Fund	
<b>Revenues:</b>										
Licenses and permits	\$477,116									\$477,116
Intergovernmental revenues							\$59,375			59,375
Miscellaneous revenues	16,634	\$62	\$9,089	\$2,869		\$5,069				33,723
Total Revenues	493,750	62	9,089	2,869		5,069	59,375			570,214
<b>Expenditures:</b>										
Capital outlay	1,394,344	136	232,830	58,384	\$1,279	9,692	270,976	\$11,663	\$30,976	2,010,280
Total Expenditures	1,394,344	136	232,830	58,384	1,279	9,692	270,976	11,663	30,976	2,010,280
Excess of Revenues Over (under) Expenditures	(900,594)	(74)	(223,741)	(55,515)	(1,279)	(4,623)	(211,601)	(11,663)	(30,976)	(1,440,066)
Other Financing Sources:										
Proceeds of Debt	600,000						275,000		100,000	875,000
Operating transfers in							27,855			127,855
Total Other Financing Sources (Uses)	600,000						302,855		100,000	1,002,855

**SCHEDULE 3 (cont'd.)  
TOWN OF LINCOLN  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 1987**

	Sewer	Water System	Fire	Fire	Mansion Hill	Sewer	Incinerator	Pollard Road	Water	Water	Combining
	Tap Fee	Improvement	Station	Truck	Water Tank	Lift Station	Fund	Water Main	Treatment	Design	
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	
Excess of Revenues and											
Other Sources over (under)	(300,594)	(74)	(223,741)	(55,515)	(1,279)	(4,623)	91,254	(11,663)	69,024	(437,211)	
Fund Balances-Jan. 1, 1987	<u>271,207</u>	<u>565</u>	<u>256,522</u>	<u>80,860</u>	<u>(28,046)</u>	<u>143,390</u>				<u>724,498</u>	
Fund Balances-Dec. 31, 1987	(\$29,387)	\$491	\$32,781	\$25,345	(\$29,325)	\$138,767	\$91,254	(\$11,663)	\$69,024	\$287,287	

**SCHEDULE 4**  
**TOWN OF LINCOLN**  
**Combining Balance Sheet**  
**All Trust and Agency Funds**  
**December 31, 1987**

-----

	Expendable Trust	Non-expendable Trust	Property Tax Agency	Combining Total
<b>Assets</b>				
Cash	\$142,657	\$ 2,328		\$144,985
Investments	347,183			347,183
Taxes Receivable			\$381,819	381,819
Accrued Interest	49,018			49,018
Due from Other Funds			299,207	299,207
Total Assets	538,858	2,328	681,026	1,222,212
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Due to Other Governments			602,189	602,189
Due to Other Funds	19,519		78,837	98,356
Total Liabilities	19,519		681,026	700,545
Fund Balances:				
Reserved for Endowments		2,275		2,275
Unreserved:				
Designa. for subsequent years' expenditure	519,339			519,339
Undesignated		53		53
Total Fund Balances	519,339	2,328		521,667
Total Liab. and Fund Bal.	\$538,858	\$ 2,328	\$681,026	\$1,222,212



**SCHEDULE 5**  
**TOWN OF LINCOLN**  
**Schedule of Revenues and Other Financing Sources**  
**Budget and Actual - General Fund**  
**For The Year Ended December 31, 1987**

---

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Taxes:</b>			
Property Taxes	\$920,491	\$987,731	\$ 67,240
Resident Taxes	7,500	7,820	320
Yield Taxes	500	1,012	512
Interest & Penalties	<u>17,150</u>	<u>19,389</u>	<u>2,239</u>
Total Taxes	945,641	1,015,952	70,311
<b>Licenses and Permits:</b>			
Motor Veh. Permits Fees	125,000	144,585	19,585
Dog Licenses	250	205	(45)
Business Licenses	10	311	301
Town clerk fees	<u>1,500</u>	<u>767</u>	<u>(733)</u>
Total Lic. & Permits	126,760	145,868	19,108
<b>Intergovernmental Revenues:</b>			
State Shared Rev.	135,486	135,486	
Highway Block Grant	13,863	13,863	
Railroad Tax	2		(2)
State & Fed. Forest Land	25,955	48,239	22,284
State Aid Water Pollution	25,174	25,174	
Road Toll Refund	2,000	916	(1,084)
Unemployment dividend	<u>1,000</u>	<u>1,482</u>	<u>482</u>
Total Intergov't Rev.	203,480	225,160	21,680
<b>Charges For Service:</b>			
National Forest Patrol	9,500	9,482	(18)
Income from Depts.	70,275	73,593	3,318
Police Department	1,000	3,051	2,051
District Court Rent	3,000	2,750	(250)
Solid Waste Pit	<u>450</u>	<u>450</u>	
Total Chgs, for Service	84,225	89,326	5,101

**SCHEDULE 5 cont'd.**

**TOWN OF LINCOLN**

**Schedule of Revenues and Other Financing Sources  
Budget and Actual - General Fund  
For The Year Ended December 31, 1987**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Miscellaneous Revenues:</b>			
Interest on Deposits	23,800	25,237	1,437
Trust Fund Income	130	258	128
Ash pit site testing	550	345	(205)
Sale of town property	300	400	100
Miscellaneous		<u>7,498</u>	<u>7,498</u>
Total Misc. Revenues	<u>24,780</u>	<u>33,738</u>	<u>8,958</u>
Total Revenues	1,384,886	1,510,044	125,158
<b>Other Financing Sources:</b>			
Operating Trans. In:			
Revaluation Capital			
Reserve Fund	20,724	36,020	15,296
Revenue Sharing fund	<u>41,000</u>	<u>37,091</u>	<u>(3,909)</u>
Total Other Finance Sources	<u>61,724</u>	<u>73,111</u>	<u>11,387</u>
Total Revenues & Other Fin. Sources	<u>1,446,610</u>	<u>\$1,583,155</u>	<u>\$136,545</u>

**SCHEDULE 6**  
**TOWN OF LINCOLN**  
**Schedule of Expenditures and Other Financing Uses**  
**Budget and Actual - General Fund**  
**For The Year Ended December 31, 1987**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government</b>			
Town Officers' Sal.	\$ 7,575	\$ 55,579	(\$48,004)
Town Officers' Exp.	95,310	49,168	46,142
Election & Regist.	695	460	235
Cemeteries	3,650	2,886	764
Gen. Gov't. Bldgs.	13,020	11,388	1,632
Planning & Zoning	15,700	13,331	2,369
Legal Expenses	5,000	5,949	(949)
Adv. & Reg. Assoc.	3,660	3,660	
FICA & Retirement	38,700	30,760	7,940
Insurance	135,380	103,608	31,772
Revaluation of property	45,724	58,564	(12,840)
Overlay	19,674	96,210	(76,536)
Contingency	8,000	19,449	(11,449)
Total Gen. Gov't.	392,088	451,012	(58,924)
<b>Public Safety:</b>			
Police Department	189,411	180,919	8,492
Fire Department	17,676	11,477	6,199
Civil Defense	2,201	2,345	(144)
Forest Ser. (Kank) Patrol	9,500	4,908	4,592
Communications	61,679	61,941	(262)
Total Public Safety	280,467	261,590	18,877
<b>Highways and Streets:</b>			
Town Maintenance	136,770	129,754	7,016
Street Lights	28,200	24,583	3,617
Paving	28,386	28,386	
Total Highways and Streets	193,356	182,723	10,633

**SCHEDULE 6 cont'd.**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Health and Welfare:</b>			
Health Department	15,790	15,790	
Animal Control	1,335	1,346	(11)
General Assistance	<u>5,000</u>	<u>5,289</u>	<u>(289)</u>
Total Health & Wel.	22,125	22,425	(300)
<b>Sanitation:</b>			
Incinerator	114,122	93,134	20,988
Sewer Department	57,617	55,012	2,605
Water Department	<u>63,712</u>	<u>50,890</u>	<u>12,822</u>
Total Sanitation	235,451	199,036	36,415
<b>Culture and Recreation:</b>			
Library	7,085	5,898	1,187
Recreation	29,086	23,736	5,350
Patriotic Purposes	<u>1,500</u>	<u>1,500</u>	
Total Culture & Rec.	37,671	31,134	6,537
<b>Capital Outlay:</b>			
Public works building	100,000	101,564	(1,564)
Loader/backhoe	27,900	26,900	1,000
Ash site plan	23,975	23,975	
Police cruisers	<u>15,450</u>	<u>13,298</u>	<u>2,152</u>
Total Capital Outlay	167,325	165,737	1,588
<b>Debt Service:</b>			
Princiapl of debt	138,000	138,000	
Interest on Long-Term	41,256	39,871	1,385
Interest on Temporary	<u>14,400</u>	<u>21,030</u>	<u>(6,630)</u>
Total Debt Service	193,656	198,901	(5,245)
Total Expenditures	1,522,139	1,512,558	9,581
<b>Other Financing Uses:</b>			
Transfer to Library	<u>8,045</u>	<u>8,045</u>	
Total Other Fin. Uses	8,045	8,045	
Total Expenditures and Other Financing Sources	\$1,530,184	\$1,520,603	\$9,581



## Births Registered in the Town of Lincoln, N.H. for the Year Ending December 31, 1988

<b>Date of Birth</b>	<b>Place of Birth</b>	<b>Name of Child</b>	<b>Name of Father</b>	<b>Maiden Name of Mother</b>
January 7	Littleton	Brianna Heather	Brian Beaudin	Donna Ciarleglio
February 4	Littleton	Jason Tilden	Tilden Wright	Ellen Grafton
March 2	Littleton	James Curtis	Johannes Barker	Rhonda Miles
March 10	Littleton	Joseph Kenadek	Joseph Kenadek	Susan Prefontaine
June 17	Littleton	Travis	Patrick Reardon	Celeste Holmok
June 18	Littleton	Takarra Leigh	Steven Hersom	Teri Corneau
June 26	Laconia	Garrett Daniel	Vaughn Foreman	Shannon Grammer
June 29	Littleton	Gareth Dylan	Kent Roberts	Mary-Beth Randall
July 2	Littleton	Bridie Nola	Callum Grant	Nola Clark
September 3	Littleton	Christopher William	Peter Tetley	Julie Lewis
September 21	Littleton	Kelsee Rue	David Beaudin	Mary Ann Conn
November 16	Hanover	Nathan Phillips	Oscar Fernandez	Lynn Phillips
December 28	Littleton	Ashley Nicole	Joseph Bossie	Stacy Wood

## Marriages Registered in the Town of Lincoln, N.H. for the Year Ending December 31, 1988

Date of Marriage	Name and Surname of Groom and Bride	Residence of Each at time of Marriage
February 21	Michael S. Britton Andrea Maggio	Chelsea, Mass. Chelsea, Mass.
March 10	James A. DeCoito Tia Marie Guarino	Haverhill, Mass. Lincoln, NH
	Daniel C. Huber Madelyn Monell	Lincoln, NH Lincoln, NH
June 3	Scott W. Tapley Lisa A. Burns	Amesbury, Mass. Amesbury, Mass.
June 21	Kenneth F. Hurt Sandra Dutilly	Lincoln, NH Lincoln, NH
July 9	Michael J. Perry Mary E. Foley	W. Roxbury, Mass. W. Roxbury, Mass.
July 19	John M. Dimasi Tammy L. Bramlett	Midwest City, OK Midwest City, OK
August 20	Stuart V. Currier Theresa Scavetta	Lincoln, NH Lincoln, NH
August 22	Paul G. Bergman, Jr. Julie A. Carrico	Gloucester, Mass. Gloucester, Mass.

**Name and Surname of Groom and Bride**

**Date of Marriage**

**Residence of Each at time of Marriage**

August 27	John D. Tautenhan, Jr. Karen G. Kircorian	Woonsocket, RI Woonsocket, RI
September 10	Peter J. Christi Donna L. Read	Lincoln, NH Holliston, Mass.
September 15	Anthony M. Ingemi Rosemary Ford	Hammonont, NJ Hammonont, NJ
September 16	Larry Amato Ellen J. Baillie	Worcester, Mass. Holden, Mass.
September 17	David P. Moser Joann M. Dumont	Lincoln, NH Lincoln, NH
September 24	John A. Richard Donna M. St. Pierre	Lincoln, NH Lincoln, NH
October 1	Kevin M. Durrell Susan E. Connor	Lincoln, NH Lincoln, NH
October 15	James A. Brown Lynne Ford	Brockton, Mass. Brockton, Mass.
October 26	James H. Kirby, II Jody E. Morse	Lincoln, NH Lincoln, NH
November 5	Jeffrey R. Woodward Lisa B. Swenson	Lincoln, NH Lincoln, NH
December 23	Brian A. Medeiros Cory J. Oliveira	Fall River, Mass. Little Compton, RI

## Deaths Registered in the Town of Lincoln, N.H. for the Year Ending December 31, 1988

<b>Date of Death</b>	<b>Place of Death</b>	<b>Name and Surname of the Deceased</b>	<b>Name of Father</b>	<b>Name of Mother</b>
January 3	Littleton	Josephine J. Wiggett	Joseph LaPoint	Marion Washburn
January 10	Lincoln	Thomas B. Smith	Thomas E. Smith	Doris Hultzen
March 21	Hanover	Patricia D. MacIntosh	Vincent P. Dullea	Barbara Sidell
May 10	Littleton	Rose Gosselin	Joseph Cusson	Zoe Thibeault
May 9	Lincoln	Jessie E. Downing	Frank Moody	Myrtie (N/A)
July 11	Lincoln	James M. Foley	Martin Foley	Lily C. Bistany
August 5	Lincoln	Perley E. Wheeler	Edgar W. Wheeler	Elsie J. Morey
August 16	North Haverhill	Florence M. Kelley	P. William Paul	Jane Call
August 26	Lincoln	Milton W. Jacobson	Albert Jacobson	Dora Boomer
September 17	Franconia	Ralph Gahagan	Frank Gahagan	Mary McCluskey
September 22	Littleton	Arthur Belanger	Alexander Belanger	Rosanna Beaudoin
September 23	Hanover	Edward F. O'Connell	Florance O'Connell	Anna Daley
September 26	Woodsville	Florence Hill	Melvin S. Burgess	Temperance Skidgell
October 18	Lincoln	Theodore P. Puchala	Francis Puchala	Henrietta Swidrak
December 2	Lincoln	Harry K. Premak	Klizment Premak	Ebee Presanulk
December 7	North Conway	Marjorie L. Aldrich	Arthur Dutton	Mary Ready















