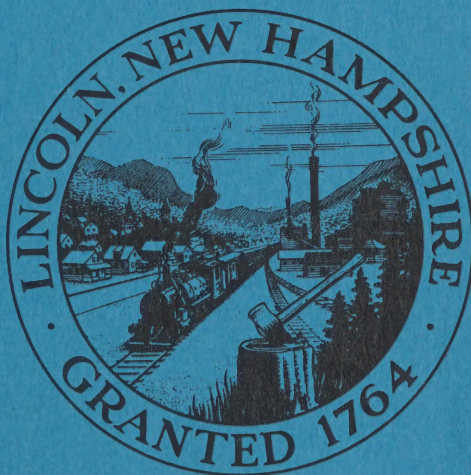


NHamp
35d.07
L73
1989

year of

Lincoln

New Hampshire



For The Fiscal Year Ending
December 31, 1989

ANNUAL REPORT

**OF THE
OFFICERS**

FOR THE

**TOWN OF
LINCOLN, NH.**

YEAR ENDING

December 31, 1989

RMC Graphics

**Conway, N.H.
1989**

INDEX

Minutes of Town Meeting	3
Town Officers	11
Town Warrant	center insert
Budget	center insert
Summary of Inventory	13
Soldier's Exemption	14
Statement of Debt Service Requirements.....	16
1989 Tax Assessments	20
Tax Collector's Report	21
Report of Planning Department	23
Library Report	24
Recreation Department Report	25
Police Department Report.....	27
Lincoln Communication Center Report.....	28
Fire Department Report	30
Town Telephone Numbers	31
Auditor's Report	32
Vital Statistics	56

MINUTES OF TOWN MEETING

Lincoln, New Hampshire

March 14, 1989

The meeting was called to order at 10:00 am by Moderator Fred Branscombe who read Articles 1 & 2. Sandy Dovholuk moved that the reading of the rest of the Articles be dispensed with and the business portion of the meeting be recessed to take up balloting until 6:00 pm. At that time the polls will close. The business meeting will begin at 7:30 pm to take up the remaining Articles. Seconded by Jane Duguay. Vote in the affirmative.

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

Selectman for Three Years:

Jeffrey A. Mayhew 140 votes

Town Clerk for One Year:

Sandy Dovholuk 143 votes

Tax Collector for One Year:

Sandy Dovholuk 143 votes

Treasurer for One Year:

Earl Rannacher 146 votes

Budget Committee for Three Years (Vote for Four):

Frederick Branscombe 144 votes

Roger Landry 141 votes

Ronald Romprey 122 votes

Jeffrey Woodward 138 votes

Trustee of Trust Funds for Three Years:

No majority vote cast

Library Trustee for Three Years:

Celeste Reardon 15 votes

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

Yes 89 No 46

The business meeting was called to order by the Moderator 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 project; 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 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 any other action or to pass any other vote relative thereto; b). the sum of \$200,000 shall be raised through current taxation.

Motion by Duncan Riley. Second by Sybil O'Brien. Polls were opened at 8:17 pm and closed at 9:17 pm. Yes - 55. No - 88. Article defeated.

Jeffrey Mayhew moved that Articles 4, 5, & 6 be passed over until the results were read on Article #3. Seconded by Phil Gravink. Unanimous vote in the affirmative. Voting was held on Articles 7 through 14. Results on Article 3 announced and Article 4 taken up.

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 for the purposes of the fund. (To be acted upon if Article 3 is defeated).

Jeffrey Mayhew moved Article # 4. Seconded by David Thompson. Unanimous affirmative vote.

ARTICLE # 5. To see if the Town will vote to raise and appropriate \$100,000 to be placed in the Town Building Capital Reserve Fund (To be acted upon if Article 3 is defeated).

Moved by Carissa Huntington. Seconded by Bruce Engler. O.J. Robinson moved that Article #5 be amended to \$200,000 to be placed in the Town Building Capital Reserve Fund. Seconded by Sybil O'Brien. Vote on the amendment in the affirmative. Vote on Article as amended in the affirmative.

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.

Jeffrey Mayhew moved that this Article be tabled. Seconded by Roger Landry. Vote in the affirmative with some opposition.

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.

So moved by Lance Burak. Seconded by Paul Beaudin. Unanimous affirmative standing vote.

ARTICLE # 8. To see if the Town will vote to raise and appropriate \$319,495 for General Government.

(Budget Committee recommends \$319,495).

Earl Rannacher moved that \$319,495 be raised and appropriated for General Government. Seconded by David Thompson. Vote in the affirmative.

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.

So moved by Edward A. Clark. Seconded by O.J. Robinson. Vote in the affirmative with some opposition.

ARTICLE #10. To see if the Town will vote to raise and appropriate \$321,532 for Public Safety.

(Budget Committee recommends \$321,532).

David Thompson moved that \$321,532 be raised and appropriated for Public Safety. Seconded by O.J. Robinson. Vote in the affirmative.

ARTICLE #11. To see if the Town will vote to raise and appropriate \$16,854 for the purchase of a Police Cruiser.

(Budget Committee recommends \$16,854).

John Hilliard moved that \$16,854 be raised and appropriated for the purchase of a Police Cruiser. Seconded by Carissa Huntington. Vote in the affirmative.

ARTICLE #12. To see if the Town will vote to raise and appropriate \$25,000 for the purchase of a Fire Department Van.

(Budget Committee recommends \$25,000).

Phil Gravink moved that \$25,000 be raised and appropriated for the purchase of a Fire Department Van. Seconded by Wallace Peltier. Vote in the affirmative.

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.

So moved by David Thompson. Seconded by O.J. Robinson. Vote in the affirmative as written.

ARTICLE #14. To see if the Town will vote to raise and appropriate \$50,000 to be placed in the Fire Department Truck Capital Reserve Fund.

(Budget Committee recommends \$50,000).

Rick Baker moved that \$50,000 be raised and appropriated to the Fire Department Truck Capital Reserve Fund. Seconded by Wallace Peltier. Vote in the affirmative.

After discussion of Article #14 a motion was made by Daniel Bourassa to reconsider Article #13. Seconded by Cheryl Bourassa. Vote in the affirmative. Daniel Bourassa moved that Article #13 be amended as follows: 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. Seconded by Cheryl Bourassa. Vote in the affirmative-unanimous as amended.

ARTICLE #15. To see if the Town will vote to raise and appropriate \$177,305 for Highways, Streets and Bridges.

(Budget Committee recommends \$177,305).

Sandy Dovholuk moved that \$177,305 be raised and appropriated for Highways, Streets and Bridges. Seconded by O.J. Robinson. Jeffrey Mayhew moved that this Article be amended to include \$5,000 for the repair of the Loon Mountain Bridge. Seconded by Lance Burak. Affirmative vote on the amendment. Vote on Article as amended in the affirmative.

ARTICLE #16. To see if the Town will vote to raise and appropriate \$82,121 for Paving.

(Budget Committee recommends \$82,121).

Richard Baker moved that \$82,121 be raised and appropriated for paving. Seconded by Ed Clark. Vote in the affirmative.

ARTICLE #17. To see if the Town will vote to raise and appropriate \$10,000 for Drainage.

(Budget Committee recommends \$10,000).

Earl Rannacher moved that the Town raise and appropriate \$10,000 for drainage. Seconded by O.J. Robinson. Vote in the affirmative.

ARTICLE #18. To see if the Town will vote to raise and appropriate \$20,000 for a Public Works Vehicle.

(Budget Committee recommends \$20,000).

Rick Baker moved that the Town raise and appropriate \$20,000 for a Public Works Vehicle. Seconded by Phil Gravink. Vote in the affirmative - unanimous.

ARTICLE #19. To see if the Town will vote to raise and appropriate \$17,094 for the Highway Block Grant.

(Budget Committee recommends \$17,094).

Roland Bourassa moved that the Town raise and appropriate \$17,094 for the Highway Block Grant. Seconded by Duncan Riley. Vote unanimous in the affirmative.

ARTICLE #20. To see if the Town will vote to raise and appropriate \$220,445 for Sanitation (Solid Waste).

(Budget Committee recommends \$220,445).

Carissa Huntington moved that the Town raise and appropriate \$220,445 for Sanitation (Solid Waste). Seconded by David Thompson. Vote in the affirmative.

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.

So moved by Duncan Riley. Seconded by Jeffrey Mayhew. Vote in the affirmative.

ARTICLE #22. To see if the Town will vote to raise and appropriate \$73,800 for engineering and legal fees for the Ash and Leachate Disposal and Treatment.

(Budget Committee recommends \$73,800).

David Thompson moved that the Town raise and appropriate \$73,800 for engineering and legal fees for the Ash & Leachate Disposal and Treatment. Seconded by Roland Bourassa. Vote unanimous in the affirmative.

ARTICLE #23. To see if the Town will vote to raise and appropriate \$50,000 to retrofit the Basic Incinerator to quench ash.

(Budget Committee recommends \$50,000).

Rick Baker moved that the Town raise and appropriate \$50,000 to retrofit the Basic Incinerator to quench ash. Seconded by Duncan Riley. Vote unanimous in the affirmative.

ARTICLE #24. To see if the Town will vote to raise and appropriate \$32,601 for Health including Animal Control.

(Budget Committee recommends \$32,601).

Earl Rannacher moved that the Town raise and appropriate \$32,601 for Health including Animal Control. Seconded by John Hilliard. Vote unanimous in the affirmative.

ARTICLE #25. To see if the Town will vote to raise and appropriate \$8,250 for Welfare.

(Budget Committee recommends \$8,250).

Duncan Riley moved that the Town raise and appropriate \$8,250 for Welfare. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #26. To see if the Town will vote to raise and appropriate \$63,847 for Culture and Recreation.

(Budget Committee recommends \$63,847).

Lance Burak moved that \$63,847 be raised and appropriated for Culture and Recreation. Seconded by David Thompson. Bill Hallager moved that the Article be amended to include \$2,000 for the North Country Center for the Arts. Seconded by O.J. Robinson. Affirmative vote on the amendment. Unanimous affirmative vote on the Article as amended.

ARTICLE #27. To see if the Town will vote to raise and appropriate \$404,402 for the payment of all Debt Retirement Schedules due during the ensuing year including Long and Short Term Interest and Fiscal Charges on Debt.

(Budget Committee recommends \$404,402).

Phil Gravink moved that \$404,402 be raised and appropriated for the payment of all Debt Retirement Schedules due during the ensuing year including Long and Short Term Interest and Fiscal Charges on Debt. Seconded by Rick Baker. Unanimous affirmative vote.

ARTICLE #28. To see if the Town will vote to raise and appropriate \$158,292 for the Water and Sewer Departments.

(Budget Committee recommends \$158,292).

Earl Rannacher moved that \$158,292 be raised and appropriated for the Water and Sewer Departments. Seconded by Duncan Riley. Jeffrey Mayhew moved that this Article be amended to include \$160,000 for the purpose of finishing the Water Treatment Plant Design. Seconded by Paul Beaudin. Affirmative vote on the amendment. Unanimous affirmative vote on the Article as amended.

ARTICLE #29. To see if the Town will vote to raise and appropriate \$100,000 for Water System Looping.

(Budget Committee recommends \$100,000).

Carissa Huntington moved that the Town raise and appropriate \$100,000 for Water System Looping. Seconded by Duncan Riley. Unanimous affirmative vote.

ARTICLE #30. To see if the Town will vote to raise and appropriate \$199,290 for FICA, Retirement, Unemployment and Pension Contributions, Medicare and all forms of Insurance.

(Budget Committee recommends \$199,290).

Duncan Riley moved that \$199,290 be raised and appropriated for FICA, Retirement, Unemployment and Pension Contributions, Medicare and all forms of Insurance. Seconded by Lance Burak. Unanimous affirmative vote.

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.

Jeffrey Mayhew moved that the Town 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. Seconded by Rick baker. Unanimous affirmative vote.

ARTICLE #32. To see if the Town will vote to raise and appropriate \$12,000 to the Revaluation Capital Reserve Fund.

(Budget Committee recommends \$12,000).

Duncan Riley moved that \$12,000 be raised and appropriated to the Revaluation Capital Reserve Fund. Seconded by Sandy Dovholuk. Unanimous affirmative vote.

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.

Duncan Riley moved that the Town authorize the Town Manager, with the approval of the Selectmen, to sell surplus personal property having a value of less than \$1,000. Seconded by Lance Burak. Unanimous vote in the affirmative.

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.

So moved by Earl Rannacher. Seconded by Sandy Dovholuk. Unanimous affirmative vote.

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.

So moved by Duncan Riley. Seconded by Rick Baker. Unanimous affirmative vote.

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

So moved by Duncan Riley. Seconded by David Thompson. Unanimous affirmative vote.

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 any moneys received by the Town, and any earnings thereon, from the State of Federal Government.

So moved by Duncan Riley. Seconded by Joel Beaudin. Unanimous affirmative vote.

ARTICLE #38. To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

So moved by Duncan Riley. Seconded by Earl Rannacher. Unanimous affirmative vote.

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.

So moved by Duncan Riley. Seconded by Carissa Huntington. Unanimous affirmative vote.

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

Floyd Murphy advised the voters and officials present that the Gazebo at the Town Park on Main Street was built by his Shop Class in 1976 and was being destroyed by the abutting property owner. The Selectmen advised Mr. Murphy that they would look into the matter and attempt to correct it.

Philip Gravink moved that the Parking Lot Study Committee be continued and further study the parking lot issue. Seconded by Bill Hallager. Vote in the affirmative with some opposition.

Joel Beaudin moved that the Town Building Study Committee continue with their study and consider a different site location. Seconded by Phil Gravink. Vote in the affirmative.

Phil Gravink moved that the members of the Building Study Committee be thanked for their patience and diligence. Seconded by Roger Landry. Vote in the affirmative.

Tom Tremblay moved that the Town authorize the Selectmen to undertake a study to investigate the possibility of purchasing the old Post Office site to be reported at a Special Town Meeting or regular Town Meeting, whichever comes first. Seconded by Bill Hallager. Vote in the affirmative with some opposition.

The meeting was adjourned at 10:50 pm by a motion of Jeffrey Mayhew and second of Duncan Riley.

Respectfully submitted,

Sandy Dovholuk
Town Clerk

TOWN OFFICERS

District Court Justice

Stephen U. Samaha

District Court Clerk

Mary T. Fowler

Moderator

Frederick Branscombe

Treasurer

Earl E. Rannacher

Selectmen

Lance Burak

Duncan Riley

Jeffrey A. Mayhew

Town Manager

Richard B. Brown

Town Planner/Compliance Officer

Marc Resnick

Executive Secretary

Kalene H. Roberts

Town Clerk & Tax Collector

Sandy Dovholuk

Police Chief

Wallace J. Peltier

Fire Chief

Joseph McInnis, Sr.

Librarian

Carol Govoni

Supervisors of the Checklist

Jane Duguay

Robert Henderson

Wallace Rennie

Budget Committee

David Thompson

Fred Branscombe

Earl Rannacher

Leslie Sargent

Edward Clark

O. J. Robinson

Joan Hughes

Fred Oleson

Patrick Romprey

Jeffrey Woodward

Deanna Calistro

Daniel Bourassa

Library Trustees

Donna Thompson

Barbara Rennie

Celeste Reardon

Trustees of Trust Funds

Joyce Weldon

Barbara Rennie

Kalene H. Roberts

SUMMARY OF INVENTORY

Value of Land Only:

Current Use	14,525	
Residential	142,453,500	
Commercial/Industrial	23,080,850	
TOTAL OF TAXABLE LAND		\$165,548,875

Value of Buildings Only:

Residential	234,504,050	
Manufactured Housing	263,750	
Commercial/Industrial	24,009,600	
TOTAL OF TAXABLE BUILDINGS		\$258,777,400
TOTAL OF PUBLIC UTILITIES		\$ 1,872,100
TOTAL VALUATION BEFORE EXEMPTIONS		\$426,198,375
LESS: Value of Elderly Exemptions	-	1,627,400
TOTAL 1989 VALUATION		\$424,570,975

1989 VETERAN'S & VETERAN'S WIDOW'S EXEMPTIONS

ALDRIDGE, Victor	50.00
ALEXANDER, Bruce	50.00
AVERY, Sherwood B.	50.00
AYLWARD, David J.	50.00
BARTLETT, Dana	50.00
BARTLETT, Scott W.	50.00
BEAUDIN, Paul J. Sr.	50.00
BECKWITH, Jennie C.	50.00
BIEDERMAN, R. J.	50.00
BISHOP, Wilfred T.	50.00
BOSSIE, Gilman	50.00
BOURASSA, Roland	50.00
BOYLE, James R.	50.00
BRANSCOMBE, Frederick	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 T.	50.00
CONN, Evelyn	50.00
CONN, James M.	50.00
CONN, William	50.00
CONWAY, John	50.00
CORUM, Robert	50.00
DOVHOLUK, Balch	50.00
DOVHOLUK, Thomas	50.00
DOWNING, Malcolm D.	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
HUOT, Francis E.	50.00
IAROCCHI, Michael	50.00
JALBERT, Eugene O.	50.00
JEFFRIES, Eleanor	50.00
JUDD, Harold	50.00
KOSCH, Francis	50.00
LABRIE, Joseph R. Jr.	50.00
LEGASSE, Rene	50.00
LANDRY, Laurent	50.00
LANDRY, Raymond	50.00
LANE, George A.	50.00

LARUE, Mary	50.00
LEDGER, Wilfred	50.00
LEONARD, John	50.00
LIBBY, Roger	50.00
MARTELL, Edwin	50.00
MARTIN, Leo	50.00
MCINNIS, Joseph Sr.	50.00
MCTEAGUE, Kevin L.	50.00
MITTEN, Esther A.	50.00
MORTIMER, William B.	50.00
MORTZ, Bernard	50.00
MURPHY, Floyd	50.00
NEMETH, Siegfried	50.00
NOSEWORTHY, Robert	50.00
O'BRIEN, Elizabeth	700.00
O'BRIEN, Juliet	50.00
O'ROURKE, Raymond J.	50.00
PATTERSON, John	50.00
PELTIER, Michael D.	50.00
PERRY, Robert	50.00
PHILBROOK, Charles F.	50.00
PLUMMER, David	50.00
PRESTON, Charles	50.00
RANNACHER, Earl	50.00
RANNACHER, Harold	50.00
REARDON, Patrick M.	50.00
REGAN, Robert P.	50.00
RENNIE, Wallace	50.00
ROBIE, Charles	50.00
ROBINSON, Lois A.	50.00
ROMPREY, Patrick	50.00
SARGENT, Leslie B.	50.00
SCHLAEFER, Herman	50.00
SPANOS, Pauline	50.00
STEADMAN, William	50.00
STEWART, Roger	50.00
STRICKLAND, George E.	50.00
STRICKLAND, Henry E.	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 L.	50.00
TRAUB, Alberta	50.00
VAUGHN, E. John	50.00
WALSH, James	50.00
WATSON, Louise	50.00
WELDON, Joyce C.	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**

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-90	0.00	4,784.40	4,784.40
15-Jul-90	15,000.00	5,031.25	20,031.25
15-Jan-91	0.00	4,204.59	4,204.59
15-Jul-91	15,000.00	4,397.50	19,397.50
15-Jan-92	0.00	3,513.97	3,513.97
15-Jul-92	15,000.00	3,745.00	18,745.00
15-Jan-93	0.00	2,893.23	2,893.23
15-Jul-93	15,000.00	3,077.50	18,077.50
15-Jan-94	0.00	2,190.85	2,190.85
15-Jul-94	10,000.00	2,395.00	12,395.00
15-Jan-95	0.00	1,712.88	1,712.88
15-Jul-95	10,000.00	1,930.00	11,930.00
15-Jan-96	0.00	1,274.02	1,274.02
15-Jul-96	10,000.00	1,455.00	11,455.00
15-Jan-97	0.00	753.49	753.49
15-Jul-97	10,000.00	970.00	10,970.00
15-Jan-98	0.00	308.14	308.14
15-Jul-98	10,000.00	485.00	10,485.00
<hr/>			
TOTAL	\$110,000.00	\$45,121.82	\$155,121.82

NIC = 8.894358%

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

15-Feb-90	20,000.00	7,595.00	27,595.00
15-Aug-90	0.00	6,643.84	6,643.84
15-Feb-91	15,000.00	6,705.00	21,705.00
15-Aug-91	0.00	5,957.16	5,957.16
15-Feb-92	15,000.00	6,037.50	21,037.50
15-Aug-92	0.00	5,269.70	5,269.70
15-Feb-93	15,000.00	5,370.00	20,370.00
15-Aug-93	0.00	4,624.95	4,624.95
15-Feb-94	15,000.00	4,702.50	19,702.50
15-Aug-94	0.00	3,933.53	3,933.53
15-Feb-95	15,000.00	4,035.00	19,035.00
15-Aug-95	0.00	3,272.55	3,272.55
15-Feb-96	15,000.00	3,367.50	18,367.50
15-Aug-96	0.00	2,626.36	2,626.36
15-Feb-97	15,000.00	2,700.00	17,700.00
15-Aug-97	0.00	1,961.08	1,961.08
15-Feb-98	15,000.00	2,025.00	17,025.00
15-Aug-98	0.00	1,261.38	1,261.38
15-Feb-99	15,000.00	1,350.00	16,350.00
15-Aug-99	0.00	609.16	609.16
15-Feb-00	15,000.00	675.00	15,675.00
<hr/>			
TOTAL	\$170,000.00	\$80,722.21	\$250,722.21

1987 INCINERATOR UNIT

NEW HAMPSHIRE MUNICIPAL BOND BANK 1987 Series B

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-90	20,000.00	9,131.25	29,131.25
15-Jul-90	0.00	8,516.25	8,516.25
15-Jan-91	20,000.00	8,516.25	28,516.25
15-Jul-91	0.00	7,876.25	7,876.25
15-Jan-92	20,000.00	7,876.25	27,876.25
15-Jul-92	0.00	7,216.25	7,216.25
15-Jan-93	20,000.00	7,216.25	27,216.25
15-Jul-93	0.00	6,536.25	6,536.25
15-Jan-94	20,000.00	6,536.25	26,536.25
15-Jul-94	0.00	5,836.25	5,836.25
15-Jan-95	20,000.00	5,836.25	25,836.25
15-Jul-95	0.00	5,126.25	5,126.25
15-Jan-96	20,000.00	5,126.25	25,126.25
15-Jul-96	0.00	4,406.25	4,406.25
15-Jan-97	20,000.00	4,406.25	24,406.25
15-Jul-97	0.00	3,676.25	3,676.25
15-Jan-98	20,000.00	3,676.25	23,676.25
15-Jul-98	0.00	2,936.25	2,936.25
15-Jan-99	15,000.00	2,936.25	17,936.25
15-Jul-99	0.00	2,370.00	2,370.00
15-Jan-00	15,000.00	2,370.00	17,370.00
15-Jul-00	0.00	1,792.50	1,792.50
15-Jan-01	15,000.00	1,792.50	16,792.50
15-Jul-01	0.00	1,207.50	1,207.50
15-Jan-02	15,000.00	1,207.50	16,207.50
15-Jul-02	0.00	607.50	607.50
15-Jan-03	15,000.00	607.50	15,607.50
<hr/>			
TOTAL	\$255,000.00	\$125,338.75	\$380,338.75

NIC = 7.4137%

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

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-90	0.00	10,928.75	10,928.75
15-Jul-90	85,000.00	10,928.75	95,928.75
15-Jan-91	0.00	7,975.00	7,975.00
15-Jul-91	85,000.00	7,975.00	92,975.00
15-Jan-92	0.00	4,893.75	4,893.75
15-Jul-92	25,000.00	4,893.75	29,893.75
15-Jan-93	0.00	3,912.50	3,912.50
15-Jul-93	25,000.00	3,912.50	28,912.50
15-Jan-94	0.00	2,931.25	2,931.25
15-Jul-94	25,000.00	2,931.24	27,931.25
15-Jan-95	0.00	1,950.00	1,950.00
15-Jul-95	25,000.00	1,950.00	26,950.00
15-Jan-96	0.00	968.75	968.75
15-Jul-96	25,000.00	968.75	25,968.75
TOTAL	\$295,000.00	\$67,120.00	\$362,120.00

NIC = 7.205498%

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

15-Jan-90	0.00	18,340.00	18,340.00
15-Jul-90	40,000.00	18,340.00	58,340.00
15-Jan-91	0.00	17,160.00	17,160.00
15-Jul-91	40,000.00	17,160.00	57,160.00
15-Jan-92	0.00	15,940.00	15,940.00
15-Jul-92	40,000.00	15,940.00	55,940.00
15-Jan-93	0.00	14,680.00	14,680.00
15-Jul-93	40,000.00	14,680.00	54,680.00
15-Jan-94	0.00	13,360.00	13,360.00
15-Jul-94	40,000.00	13,360.00	53,360.00
15-Jan-95	0.00	12,000.00	12,000.00
15-Jul-95	40,000.00	12,000.00	52,000.00
15-Jan-96	0.00	10,610.00	10,610.00
15-Jul-96	40,000.00	10,610.00	50,610.00
15-Jan-97	0.00	9,200.00	9,200.00
15-Jul-97	40,000.00	9,200.00	49,200.00
15-Jan-98	0.00	7,750.00	7,750.00
15-Jul-98	40,000.00	7,750.00	47,750.00
15-Jan-99	0.00	6,270.00	6,270.00
15-Jul-99	40,000.00	6,270.00	46,270.00
15-Jan-00	0.00	4,760.00	4,760.00
15-Jul-00	40,000.00	4,760.00	44,760.00
15-Jan-01	0.00	3,210.00	3,210.00
15-Jul-01	40,000.00	3,210.00	43,210.00
15-Jan-02	0.00	1,620.00	1,620.00
15-Jul-02	40,000.00	1,620.00	41,620.00
TOTAL	\$520,000.00	\$269,800.00	\$789,800.00

1988 VARIOUS (WATER TANK, MAPLE ST. & POLLARD RD.)

NEW HAMPSHIRE MUNICIPAL BOND BANK 1988 Series C

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-90	80,000.00	57,225.00	137,225.00
15-Jul-90	0.00	54,225.00	54,225.00
15-Jan-91	80,000.00	54,225.00	134,225.00
15-Jul-91	0.00	51,225.00	51,225.00
15-Jan-92	75,000.00	51,225.00	126,225.00
15-Jul-92	0.00	48,412.50	48,412.50
15-Jan-93	75,000.00	48,412.50	123,412.50
15-Jul-93	0.00	45,600.00	45,600.00
15-Jan-94	75,000.00	45,600.00	120,600.00
15-Jul-94	0.00	42,787.50	42,787.50
15-Jan-95	75,000.00	42,787.50	117,787.50
15-Jul-95	0.00	39,975.00	39,975.00
15-Jan-96	75,000.00	39,975.00	114,975.00
15-Jul-96	0.00	37,162.50	36,162.50
15-Jan-97	75,000.00	37,162.50	112,162.50
15-Jul-97	0.00	34,350.00	34,350.00
15-Jan-98	75,000.00	34,350.00	109,350.00
15-Jul-98	0.00	31,537.50	31,537.50
15-Jan-99	75,000.00	31,537.50	106,537.50
15-Jul-99	0.00	28,725.00	28,725.00
15-Jan-00	75,000.00	28,725.00	103,725.00
15-Jul-00	0.00	25,905.00	25,905.00
15-Jan-01	75,000.00	25,905.00	100,905.00
15-Jul-01	0.00	23,085.00	23,085.00
15-Jan-02	75,000.00	23,085.00	98,095.00
15-Jul-02	0.00	20,265.00	20,265.00
15-Jan-03	75,000.00	20,265.00	95,265.00
15-Jul-03	0.00	17,407.50	17,407.50
15-Jan-04	75,000.00	17,407.50	92,407.50
15-Jul-04	0.00	14,550.00	14,550.00
15-Jan-05	75,000.00	14,550.00	89,550.00
15-Jul-05	0.00	11,655.00	11,655.00
15-Jan-06	75,000.00	11,655.00	86,655.00
15-Jul-06	0.00	8,760.00	8,760.00
15-Jan-07	75,000.00	8,760.00	83,760.00
15-Jul-07	0.00	5,865.00	5,865.00
15-Jan-08	75,000.00	5,865.00	80,865.00
15-Jul-08	0.00	2,932.50	2,932.50
15-Jan-09	75,000.00	2,932.50	77,932.50
TOTAL	\$1,510,000.00	\$1,146,075.00	\$2,656,075.00

NIC = 7.6319%

1989 TAX ASSESSMENT

Total Town Appropriations		\$2,729,728
LESS: Total Revenues & Credits	-	730,308
Net Town Appropriations		\$1,999,420
Net School Assessment		\$1,752,953
County Tax Assessment		522,036
		<hr/>
Total Town, School & County		\$4,274,409
DEDUCT: Business Profits Tax Reimbursement	-	159,593
ADD: War Service Credits	+	6,450
ADD: Overlay	+	39,530
		<hr/>
Property Taxes to be Raised		\$4,160,796

1989 NET ASSESSED VALUATION

$$\$424,570,975 \times .00980 = \$4,160,796$$

1989 TAX RATE

		% of Rate
Municipal	\$4.69	48.0
County	1.21	12.3
School	3.90	39.7
	<hr/>	<hr/>
	\$ 9.80	100.0

TAX COLLECTOR'S REPORT

SUMMARY OF TAX ACCOUNTS

Debit:

	<u>Levy Of</u>	
	1989	Prior
Uncollected Taxes-Beginning of Fiscal Year (1):		650,388
Taxes Committed to Collector: Property Taxes	4,160,816	
Added Taxes: Property Taxes	464	183
Overpayments: (2) a/c Property Taxes	16,762	1,163
Interest Collected on Delinquent Taxes	8,266	38,214
TOTAL DEBITS	\$4,186,308	\$689,948

Credit:

	<u>Levy Of</u>	
	1989	Prior
Remitted to Treasurer During Fiscal Year: Property Taxes	3,308,015	604,598
Interest On Taxes	8,266	38,214
Abatements Allowed: Property Taxes	33,524	47,136
Uncollected Taxes End of Fiscal Year:	836,502	-0-
TOTAL CREDITS	\$4,186,308	\$689,948

(1) These uncollected balances should be the same as last year's ending balances.

(2) Overpayments should be included as part of regular remittance items.

TAX COLLECTOR'S REPORT

Summary of Tax Lien Accounts

Debit:

	<u>Levy Of</u>		
	1988	1987	Prior
Balance of Unredeemed Taxes Beginning of Fiscal Year:		68,953	4,990
Taxes Sold/Executed to Town During Fiscal Year:	278,692		
Interest Collected After Sale/Lien Execution	2,150	2,726	305
Redemption Cost:	463 579	235 30	21 -0-
TOTAL DEBITS	\$281,885	\$71,944	\$5,316

Credits:

	1988	1987	Prior
Remittance to Treasurer During Fiscal Year: Redemptions:	87,997	27,826	903
Interest & Cost After Sale	2,682	2,961	326
Abatements During Year	1,148	2,173	4,087
Unredeemed Taxes End of Year	190,957	38,983	-0-
TOTAL CREDITS	\$281,885	\$71,944	\$5,316

NOTE: Amounts have been rounded to nearest dollar.

REPORT OF THE PLANNING DEPARTMENT

Since my arrival in August, the Planning Board and I have completed many of the long delayed projects which they desired to help Lincoln keep pace with the changing times. I would like to thank the Board for their participation and cooperation in these projects. The attendance of your Planning Board members at meetings held in 1989 are as follows:

John Patterson	19 of 21 meetings
Philip Gravink	13 of 21 meetings
Jeffrey Mayhew	13 of 21 meetings
Joe Chenard	17 of 21 meetings
Pat Romprey	19 of 21 meetings
Joanne Engler	16 of 21 meetings
Pat McTeague	6 of 10 meetings

The Board would like to thank Richard O'Rourke for his two years of service. Richard resigned in July. Pat Romprey was then appointed as a full member of the Board to replace Richard and Patricia McTeague was appointed as the new alternate member.

During the year the Board held Public Hearings and granted approvals for eight major subdivisions. These were for the projects known as Riveredge, Pollard Brook Phase I, Doubletree, Country Grove, Clark's Run, Main Street Marketplace, Forest Ridge Phase IIb, and the Mountain Club. Approvals were also granted for three minor subdivisions and three site plan reviews.

Shortly after my arrival, the Board approved changes to the Building Permit Application, Building Permit, Contractor's Checklist, and Certificate of Occupancy. An informational sheet outlining and explaining the procedures for approval was also enacted.

After several work sessions and two Public Hearings, the Planning Board enacted new Subdivision Design Standards and several other requirements intended to promote public safety.

Responding to various complaints by many residents and Board members, the Sign Ordinance was reviewed and revised. Concerns were raised because of the proliferation of unregulated signs, as well as conflicting and unclear sections in the current ordinance. After several months of work and two Public Hearings, the Board unanimously recommends the amendment which would revise the Sign Ordinance. This amendment will be voted on at the 1990 Town Meeting.

I look forward to working closely with the Planning Board in the future to update the Town's Master Plan. The original Plan was approved in 1986 and must be updated every five years. When the draft revision is complete, public hearings will be held. The Board and I encourage and will welcome your participation and comments during this updating process.

Respectfully submitted,

Marc Resnick
Town Planner

LIBRARY REPORT

1989 proved to be a busy and exciting year for the Lincoln Public Library. We added 426 new books to the collection. Our total circulation has increased at the astonishing rate of 25% in the past two years. This fact is due in part to our growing selection of magazines and video cassettes, as well as our excellent collection of books. Registration is also up, as we are beginning to feel the impact of second homeowners as they exercise their privilege of using the library.

Once again this year we emphasized community programming and, in conjunction with the Moosilauke Public Library, sponsored a five part reading/discussion series entitled, "CONSIDER THE SOURCE: OLD TALES RETOLD." This series culminated with a presentation by Carolyn Parrott, the well-known New Hampshire storyteller.

The summer reading program for school-aged children was a great success. A total of 388 books were read and recorded. Special commendations go to Carole Tarvis, Abigail Joslin and Theresa Burrill who each read over 45 books in the six week program!

A four part series on local history was received with great enthusiasm. Presented by long-time residents of the Pemi Valley, the series focused on the area's early history, logging and tourism. We would like to thank Arnold Ham, Leslie Sargent, Murray Clark and Eleanor Parker for their efforts.

The Library Trustees met eight times throughout the year. Trustee's meetings are held at 6 pm on the first Wednesday of the month, excluding summer months. The public is welcome to attend.

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

RECREATION DEPARTMENT REPORT

The Recreation Department has had a very busy year and it seems that our momentum is gaining. More programs have been offered and community participation is better than ever. The Recreation Committee has worked diligently with the Town Manager and the Recreation Director in building a better program.

The Recreation Committee consists of volunteers from both Towns who are interested in helping Recreation flourish in our area. At present our members are Robert Nelson, Quent Boyle, Mary Ganey, Marcy Dovholuk, Lance Burak, Bonnie Ham, Fran McCarron and Mike Reardon. Attendance for our 1989 meetings was as follows:

Quent Boyle attended 12 of our 15 meetings.
Bob Nelson attended 13 of our 15 meetings.
Rick Baker attended 10 of 11 meetings while he was a member of the Committee. Rick has moved and is no longer a member.
Lance Burak attended 6 of our 15 meetings.
Mary Ganey attended 10 of our 15 meetings.
Bonnie Ham did not attend any meetings.
Fran McCarron attended 2 of our 15 meetings.
Jim Miller served six months on the Committee and attended 4 of 6 meetings.
Marcy Dovholuk joined the Committee in August and attended 3 of 5 meetings.
Mike Reardon is a new member this year.
Town Manager Dick Brown attended 5 of our 15 meetings.

The Recreation Department has developed a working relationship with the Littleton Courier, (namely Mike Dickerman), and as a result we have a weekly section in the paper just for Recreation programs. Mike Dickerman has done a super job of keeping us in the news and keeping you informed.

This past year the Recreation Department has also added more counselors to our summer program, ensuring better safety for our participants. For instance, in 1988 we had four counselors which provided a ratio of one staff member to 13 kids. In 1989 we added two counselors and a junior counselor to reduce the ratio to one counselor to seven kids. On a high school playground this level of supervision may not be necessary, but when hiking in the woods, swimming or on field trips it is imperative.

Summer Camp Highlights: Local senior citizens participated in the Arts & Crafts program once a week. We had water balloon wars on Fridays, bike races in the sand pit, a bike hike to Echo Lake, and field trips to Canobie Lake and Weirs Beach. Street hockey, basketball shoot-outs, soccer wiffle ball, kick ball and open gym time on rainy days were popular events.

Our volunteer participation this year was excellent and I would like to thank everyone who helped: the Little League assistants, pee-pee supporters, Mountain Bike Race promoters, and open gym time assistants.

The support that has been shown by local businesses and corporations, in the way of time or money or both, has, again been excellent.

The Recreation Department still hopes to upgrade our local ski slope. We have been plagued with problems over the past two years, but help is on the way. A group has been formed under the guidance of the Recreation Committee to address specific concerns geared toward improving the quality and consistence of our facility. This group, known as the Ski Committee, is headed by Dana Bartlett. The participating members are Stan Dovholuk, Lance Burak, Tom & Natalie Weeden, Jane & Art Duguay, Leslie Holloway, Darlene Davis, Rick Kelley and myself. Goals of the Committee are to obtain a more reliable engine; hopefully electric. (Note: We did look at the engine that the Town of Littleton offered, as indicated in last year's Annual Report. Loon Mountain lift experts advised us that the cost was too high for an engine of that vintage and, consequently, we decided not to purchase it). We already have over 60% of the materials needed to make snow, but water is in short supply. It is our goal as a committee to see the Kanc run consistantly throughout the winter and provide a reliable recreational facility for the whole family.

Below are the activities offered this past year (an * indicates new programs):

Pee-Wee Sports, Soccer, Basketball, Baseball, *K-8 Dance Class (full-time), *Karate (full-time), Adult & Youth Pick-Up Basketball, Soccer, *Floor Hockey, Volleyball, Swim Lessons, Free Swim Time, Summer Camp, Kanc Ski Slope, Mountain Bike Race, 3-on-3 Men's Basketball League, *Men's Basketball League (held in Plymouth), Aerobics, *Weightlifting, Open Gym Time on Saturdays, Hiking Club, *Ping Pong, and Tuckerman's Ravine Ski Trip.

1989 Participation Statistics are as follows:

	Lincoln	Woodstock
Pee-Wee Soccer	16	8
Swimming	22	7
Little League	47	16
Summer Camp	30	36
Adult Indoor Soccer	11	5
Adult Basketball	9	11
Skiing	169	157

On behalf of the Recreation Committee, I would like to again express our thanks to all volunteers, contributors and supporters of our Recreation programs. We look forward to another year of providing you with quality Recreation activities.

Respectfully submitted,

Tony Mure
Recreation Director

LINCOLN POLICE DEPARTMENT 1989 ANNUAL REPORT

It seems that every year I begin this report by stating that, "it's been the busiest year for the Police Department ever." 1989 is no exception.

This past year the Department received 4,089 calls for Police service. Not included in this figure are:

196	Motor Vehicle Accidents Investigated
83	Burglary Investigations
379	Theft Investigations
457	Criminal Arrests
1,200	Motor Vehicle Summons
50	D.W.I. Arrests

Additionally, the Department recovered \$22,385.00 for local people and businesses seeking redress for 73 bad checks issued.

The Department also brought in the following in revenue for the Town in 1989:

Parking Tickets	\$ 1,377.00
Court Fines	\$15,235.00

Two Certified NH Officers joined the Department in October. They are Joe Chivell and Mike Tamulonis. Joe was previously employed in Holderness and has been a Police Officer for five years. He is also a Certified Firearms Instructor and an EMT. Mike came to our area from Dover. He has three years prior experience and is also a Certified Evidence Control Officer. We welcome Joe and Mike to Lincoln and look forward to working with them in the years to come.

At this time, I would like to thank the people of the Town of Lincoln for their support; without it our job would be impossible.

Respectfully submitted,

Wallace J. Peltier
Chief of Police

COMMUNICATIONS CENTER 1989 ANNUAL REPORT

1989 proved to be a very progressive year in the Communications Center - not only statistically - but also in terms of equipment utilized and procedures enacted.

Those of you who "tune in" on local activities through home scanners have heard us performing a more consistent test of the radio page system for the Fire Department and Ambulance Service every evening. A monthly test of all Fire Department radios was also instituted.

In mid-summer, a computerized alarm monitoring unit was installed at no cost to the Town. This unit allows us to more efficiently monitor on-premises alarms for homes and businesses. Previously, a dedicated telephone line was available for anyone seeking monitoring service. However, this type of alarm has become less desirable from a monitoring standpoint as it is possible for the sending machine to "capture" the line and continuously sound the alarm prohibiting other calls of this nature from coming through. With the new equipment, visual monitoring transmits the location and type of alarm activated and a printout is also provided. The printout verifies that the alarm was activated and documents any false alarms which may occur. \$1,535 was collected through Alarm Registration Fees and False Alarm fines in 1989.

The "911" emergency line was activated this year and the 2222 line was incorporated into our phone system along with the dedicated line formerly used for alarms. These changes doubled our phone answering capability.

In the fall, the old base station was refurbished to be used exclusively for the Police frequency due to problems we had experienced with the newer radio which has an automatic scanning feature.

Two dispatchers attended training programs this year. I attended a week long course held in Concord which covered telephone and radio communications skills, dispatch techniques, human relations skills and stress-reduction techniques. Mr. John Horgan, who was hired in February, also attended a two-day Basic Dispatching course held at Police Standards & Training.

Our "Good Morning" program continues to be successful. We now have 39 elder or handicapped citizens in Lincoln and Woodstock contacting us daily to notify us of their well being.

I am proud to report that a Commendation was issued to Dispatcher Horgan by the Selectmen and Town Manager for his efforts in providing medical attention to a elderly resident who had failed to call in on the Good Morning program. This incident certainly proved that this is an effective and valuable service.

We have instituted a program to help us keep track of the number of citizens or visitors who enter our facility in search of information. Over 4,000 people sought assistance in the Communications Center in 1989.

Other statistics for 1989 are as follows:

Radio transmissions:

Lincoln Police Department	33,762
Lincoln Fire Department	811
Woodstock Police Department	10,869
Woodstock Fire Department	658
Lin-Wood Ambulance	3,004
National Forest Service	488
	<hr/>
	49,592

Telephone calls:

Lincoln Police Department	24,051
Lincoln Fire Department	195
Woodstock Police Department	4,108
Woodstock Fire Department	104
Lin-Wood Ambulance	642
National Forest Service	80
Emergency 911	10,290
	<hr/>
	39,470

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

Respectfully submitted.

Carol Rannacher
Chief Dispatcher

Patrick Reardon
Joe Trudell
John Horgan

ANNUAL REPORT
of
LINCOLN FIRE DEPARTMENT

ROSTER OF MEMBERS

Joseph McInnis, Chief	Raymond Landry
Cliff Dauphine, Asst. Chief	Robert Kenny
Nathan Haynes	Edward Mozeika
Arthur Duguay	Dean Stevens
James Boyle	John Perkins Sr.
Daryl Lavigne	Mark Sellingham
Bryan Muska	Richard Hebert
Paul Beaudin II	Matthew Leclair
John Vaughn	Alan Clark
William Willey	Larry Hartle

During 1989 the Department responded to a total of 28 alarms as follows:

Vehicles	7
Structure	3
Tires	3
Dumpsters	3
Brush & Grass	3
Junk	1
Chimney	2
False	6

Training meetings were held twice a month. Several joint training sessions were held with the Woodstock Fire Department.

The new squad/van truck was delivered late in the year and will be put into service in early 1990.

Rick Baker moved during the year. Our thanks for his dedicated years of service.

I would like to express the thanks of the Fire Department to the other Town Departments and citizens of Lincoln for their support.

Respectfully Submitted,

Joseph McInnis, Chief

THE STATE OF NEW HAMPSHIRE

TOWN OF LINCOLN

THE POLLS WILL BE OPEN FROM 10:00 A.M. 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 thirteenth (13th) day of March, next at 10:00 of the clock in the forenoon to act upon the following subjects:

ARTICLES ONE, TWO, THREE, FOUR, FIVE, & SIX 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. Do you favor the continuation of the **Town Manager Plan** as now in force in this Town? (Inserted by petition).

ARTICLE # 3. Shall we adopt the provisions of RSA 72:28, V and VI for an optional **Veteran's Exemption** and an expanded qualifying war service for veterans seeking the exemption? The optional veterans' exemption is \$100, rather than \$50.

ARTICLE # 4. Shall we adopt the provisions of RSA 72:35, IV for an optional property tax exemption on residential property for a **Service-Connected Total Disability**? The optional disability exemption is \$1,400, rather than \$700.

ARTICLE # 5. To vote by Official Ballot on the amendments to the **Lincoln Land Use Plan Ordinance**, as proposed by the Planning Board.

ARTICLE # 6. To vote by Official Ballot on the amendments to the **Lincoln Sign Ordinance**, as proposed by the Planning Board.

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

ARTICLE # 7. "To see what action the Town will take to limit the budget for the ensuing year to no more than 5 per cent increase over the current year." (Inserted by petition).

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

(Budget Committee recommends \$328,223).

ARTICLE # 9. To see how much money the Town will vote to raise and appropriate to be placed in the **Town Building Capital Reserve Fund**.

(Budget Committee recommends \$50,000)

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

(Budget Committee recommends \$359,439).

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 \$16,900).

ARTICLE # 12. To see how much money the Town will vote to raise and appropriate for **Renovations in the Police Station**, including a new boiler for the entire Town Building.

(Budget Committee recommends \$25,000).

ARTICLE # 13. 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 # 14. To see if the Town will vote to discontinue a portion of Towle Road as a town street at the westerly boundary of the property owned by Peter and Carol Govoni located on Towle Road.

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

(Budget Committee recommends \$177,902).

ARTICLE # 16. To see if the Town will vote to establish a **Capital Reserve Fund** under the provisions of RSA 35:1 for the purpose of **Public Works Vehicles** and to appoint the Selectmen agents of the fund.

ARTICLE # 17. To see how much money the Town will vote to raise and appropriate to the **Public Works Vehicles Capital Reserve Fund**.

(Budget Committee recommends \$20,000).

ARTICLE # 18. To see how much money the Town will vote to raise and appropriate for **Paving**.

(Budget Committee recommends \$16,303).

ARTICLE # 19. To see how much money the Town will vote to raise and appropriate for a new **Wing-Plow Assembly**.

(Budget Committee recommends \$9,250).

ARTICLE # 20. To see how much money the Town will vote to raise and appropriate for the Highway Block Grant.

(Budget Committee recommends \$16,197).

ARTICLE # 21. To see how much money the Town will vote to raise and appropriate for Sanitation (Solid Waste).

(Budget Committee recommends \$262,985).

ARTICLE # 22. To see how much money the Town will vote to raise and appropriate for Health including Animal Control.

(Budget Committee recommends \$32,425).

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

(Budget Committee recommends \$15,000).

ARTICLE # 24. To see how much money the Town will vote to raise and appropriate for Culture and Recreation.

(Budget Committee recommends \$71,132).

ARTICLE # 25. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of expanding the Recreation Area Building and to appoint the Selectmen as agents of the fund.

ARTICLE # 26. To see how much money the Town will vote to raise and appropriate to the Recreation Area Building Fund.

(Budget Committee recommends \$15,000).

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 Interest and Fiscal Charges on Debt.

(Budget Committee recommends \$496,689).

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

(Budget Committee recommends \$159,604).

ARTICLE # 29. To see how much money the Town will vote to raise and appropriate for the installation of monitoring wells at the Waste Water Treatment Plant and for the periodic testing of samples from the wells.

(Budget Committee recommends \$105,000).

ARTICLE # 30. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for Water System Improvements and to designate the Selectmen as agents of the fund.

ARTICLE # 31. To see how much money the Town will vote to raise and appropriate to the Water System Improvements Capital Reserve Fund.

(Budget Committee recommends \$215,000).

ARTICLE # 32. 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 \$218,736).

ARTICLE # 33. 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 # 34. To see if the Town will vote to assume ownership of the murals currently located in the Lincoln Post Office.

ARTICLE # 35. 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 # 36. 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.

ARTICLE # 37. 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 # 38. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

ARTICLE # 39. 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 of Federal Government.

ARTICLE # 40. To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

ARTICLE # 41. 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 # 42. Any other business that may legally come before the meeting.

Given under our hands and seal, this 26th day of February, in the year of our Lord Nineteen Hundred and Ninety.

Lance Burak

Duncan Riley

Jeffrey A. Mayhew

Selectmen of Lincoln

A true copy of Warrant, Attest:

Lance Burak

Duncan Riley

Jeffrey A. Mayhew

Selectmen of Lincoln

1 2 3 4 5

PURPOSES OF APPROPRIATION (RSA 31:4)	Actual Appropriations 1989 (1989-90) (omit cents)	Actual Expenditures 1989 (1989-90) (omit cents)	Selectmen's Budget 1990 (1990-91) (omit cents)	Budget Committee	
				Recommended 1990 (1990-91) (omit cents)	Not Recommended (omit cents)
GENERAL GOVERNMENT					
1 Town Officers' Salary	99,665	98,065	104,046	104,046	
2 Town Officers' Expenses	74,000	72,689	76,442	76,442	
3 Election and Registration Expenses	1,000	620	1,545	1,545	
4 Cemeteries	9,400	7,483	8,910	8,910	
5 General Government Buildings	13,160	14,155	17,045	17,045	
6 Reappraisal of Property					
7 Planning and Zoning	37,520	32,800	36,535	36,535	
8 Legal Expenses	8,250	8,408	8,700	8,700	
9 Advertising and Regional Association	1,500	3,030	-----	-----	
10 Contingency Fund	75,000	-0-	75,000	75,000	
11					
12					
13					
14					
PUBLIC SAFETY					
15 Police Department	219,463	233,989	231,028	231,028	
16 Fire Department	16,350	16,343	16,081	16,081	
17 Civil Defense	1,150	301	1,150	1,150	
18 Building Inspection					
19 Communications Center	73,549	72,939	103,180	103,180	
20 Forest Service Patrol	11,020	3,434	8,000	8,000	
21					
22					
HIGHWAYS, STREETS & BRIDGES					
23 Town Maintenance	146,945	129,538	145,042	145,042	
24 General Highway Department Expenses					
25 Street Lighting	30,360	27,434	32,860	32,860	
26 Highway Block Grant	17,094	-0-	16,197	16,197	
27					
28					
29					
30					
SANITATION					
31 Solid Waste Disposal	220,445	173,239	262,985	262,985	
32 Garbage Removal					
33 Ash Removal (Legal & Eng.)	30,000	Inc.above			
34 Ash Removal	43,800	Inc.above			
35					
36					
HEALTH					
37 Health Department	30,640	31,607	30,465	30,465	
38 Hospitals and Ambulances					
39 Animal Control	1,961	912	1,960	1,960	
40 Vital Statistics					
41					
42					
43					
WELFARE					
44 General Assistance	8,250	15,121	15,000	15,000	
45 Old Age Assistance					
46 Aid to the Disabled					
47					
48					

	1	2	3	4	5
PURPOSES OF APPROPRIATION (RSA 31:4)	Actual Appropriations 1989 (1989-90) (omit cents)	Actual Expenditures 1989 (1989-90) (omit cents)	Selectmen's Budget 1990 (1990-91) (omit cents)	Budget Committee	
				Recommended 1990 (1990-91) (omit cents)	Not Recommended (omit cents)
CULTURE AND RECREATION					
49 Library	21,116	17,203	20,107	20,107	
50 Parks and Recreation	40,981	37,146	49,275	49,275	
51 Patriotic Purposes	1,750	1,575	1,750	1,750	
52 Conservation Commission					
53 No. Country Ctr. for Arts	2,000	2,000			
54					
DEBT SERVICE					
55 Principal of Long-Term Bonds & Notes	185,000	185,000	260,000	260,000	
56 Interest Expense—Long-Term Bonds & Notes	179,402	179,401	211,689	211,689	
57 Interest Expense—Tax Anticipation Notes	10,000	21,689	25,000	25,000	
58 Interest Expense—Other Temporary Loans	30,000	-0-			
59 Fiscal Charges on Debt					
60					
CAPITAL OUTLAY					
61 Wing Plow Assembly			9,250	9,250	
62 Police Cruiser	16,854	16,279	16,900	16,900	
63 Renovations—Police Dept.			25,000	25,000	
64 Water System Cap. Res.			215,000	215,000	
65 Paving	82,121	60,531	16,303	16,303	
66 WWTP—Wells & Testing			105,000	105,000	
67 TOTAL 1989 CAPITAL APPROP.	452,121	383,841			
68					
OPERATING TRANSFERS OUT					
69 Payments to Capital Reserve Funds:					
70 Revaluation	12,000	12,000	12,000	12,000	
71 Fire Truck	50,000	50,000	50,000	50,000	
72 Town Building	200,000	200,000	50,000	50,000	
73 Recreation Building			15,000	15,000	
74 General Fund Water Tank			25,000	25,000	
75 Public Works Vehicles			20,000	20,000	
MISCELLANEOUS					
76 Municipal Water Department	62,836	52,023	62,342	62,342	
77 Municipal Sewer Department	95,456	76,643	97,262	97,262	
78 Municipal Electric Department					
79 FICA, Retirement & Pension Contributions	54,300	56,453	58,710	58,710	
80 Insurance	141,490	139,417	156,301	156,301	
81 Unemployment Compensation	2,000		2,225	2,225	
82 Medicare	1,500	1,090	1,500	1,500	
83					
84 Total Special Articles (line 166, p.5)					
85 TOTAL APPROPRIATIONS	2,729,328	2,373,871	2,697,785	2,697,785	

(line 170)

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 133) 665,589Amount of Taxes to be Raised (Exclusive of School and County Taxes) 2,032,196**BUDGET OF THE TOWN OF** LINCOLN, **N.H.****BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW**

	1	2	3	4
SOURCES OF REVENUE	Estimated Revenues 1989 (1989-90) (omit cents)	Actual Revenues 1989 (1989-90) (omit cents)	Selectmen's Budget 1990 (1990-91) (omit cents)	Estimated Revenues 1990 (1990-91) (omit cents)
TAXES				
86 Resident Taxes		10		
87 National Bank Stock Taxes				
88 Yield Taxes	2,000	-0-	2,000	2,000
89 Interest and Penalties on Taxes	17,000	31,161	23,000	23,000
90 Inventory Penalties				
91 Land Use Change Tax				
92				
INTERGOVERNMENTAL REVENUES-STATE				
93 Shared Revenue-Block Grant	86,195	86,195	86,195	86,195
94 Highway Block Grant	17,094	17,094	16,197	16,197
95 Railroad Tax				
96 State Aid Water Pollution Projects	39,421	39,421	38,302	38,302
97 Reimb. a c State-Federal Forest Land	46,061	53,450	53,450	53,450
98 Other Reimbursements				
99 Road Toll Refund	1,000	2,068	1,000	1,000
100 District Court Rent	4,050	2,250	4,500	4,500
101				
102				
INTERGOVERNMENTAL REVENUES-FEDERAL				
103 Forest Service Patrol	8,000	6,426	8,000	8,000
104 Parking Tickets		1,377		
105				
106				
107				
LICENSES AND PERMITS				
108 Motor Vehicle Permit Fees	165,000	151,664	160,000	160,000
109 Dog Licenses	300	160	150	150
110 Business Licenses, Permits and Filing Fees	10	431	10	10
111 Town Clerk Fees	750	723	700	700
112 Income from Trust Funds	130			100
113				
CHARGES FOR SERVICES				
114 Income From Departments	100,000	119,392	100,000	100,000
115 Rent of Town Property				
116 Sale of Cemetery Lots	150	225	250	250
117 Income from Police Dept.	4,000	75		
118 Water Connection Fees	62,068	62,068	59,055	59,055
119 Sewer Connection Fees	78,920	78,920	76,680	76,680
MISCELLANEOUS REVENUES				
120 Interests on Deposits	30,000	51,161	35,000	35,000
121 Sale of Town Property	100	1		
122 Alarm Credits		1,535	1,000	1,000
123				
124				
OTHER FINANCING SOURCES				
125 Proceeds of Bonds and Long-Term Notes				
126 Income from Water and Sewer Departments				
127 Withdrawals from Capital Reserve				
128 Withdrawals from General Fund Trusts				
129 Revenue Sharing Fund				
130 Fund Balance				
131 Miscellaneous Income		20,039		
132				
133 TOTAL REVENUES AND CREDITS	665,269	1,268,421	665,589	665,589

TOWN TELEPHONE NUMBERS

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lincoln, New Hampshire

We have audited the general purpose financial statements of the Town of Lincoln, New Hampshire, as of and for the year ended December 31, 1988, as listed in the table of contents. These financial statements are the responsibility of Town officials. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town officials, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

As described in Note 1, the Town has recognized tax revenues of \$148,547 in the General Fund and \$307,761 in the Property Tax Agency Fund which were not received in cash within sixty days of year end as is required by generally accepted accounting principles (GASB Interpretation 3). Town officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the General Fund balance to (\$191,515), 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 in the third paragraph, the general purpose financial statements referred to above present fairly in all

material respects the financial position of the fund types and account groups of the Town of Lincoln, New Hampshire at December 31, 1988 and the results of operations and changes in financial position of its proprietary fund types for the year then ended, in accordance with generally accepted accounting principles.

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

Carey, Vaughan & Pluhay, PC

April 12, 1989

EXHIBIT A
TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1988

	Governmental Type Funds		Fiduciary Fund Types	Account Group	Totals (Memorandum Only)	
	General	Capital Projects	Trust & Agency	General Long-Term Debt	December 31, 1988	December 31, 1987
		-----	-----	-----	-----	-----
ASSETS						
Cash (Note 1)	\$415,267	\$335,530	\$612,038		\$1,362,835	\$1,248,622
Receivables:						
Taxes (Note 1)	270,391		436,701		707,092	638,958
Accounts	1,576				1,576	
Accrued interest			23,553		23,553	49,018
Due from other governments	49,668				49,668	
Due from other funds (Note 5)	492,699	213,949	536,746		1,243,394	546,374
Amount to be provided for retirement of general obligation debt				\$3,045,000	3,045,000	1,710,000
Total Assets	\$1,229,601	\$549,479	\$1,609,038	\$3,045,000	\$6,433,118	\$4,192,972
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$39,542	\$45,392			\$84,934	\$104,485
Accrued expenses	24,048	110,862			134,910	68,878
Deposits	2,260				2,260	2,260
Due to other governments			\$881,391		881,391	602,189
Due to other funds (Note 5)	750,695	306,488	186,211		1,243,394	546,374
General obligation debt payable (Note 4)				\$3,045,000	3,045,000	1,710,000
Total Liabilities	816,545	462,742	1,067,602	3,045,000	5,391,889	3,034,186
Fund Balances:						
Reserved for endowments (Note 6)			2,275		2,275	2,275
Unreserved:						
Designated (Note 7)	222,934		539,161		762,095	622,978
Undesignated	190,122	86,737			276,859	533,533
Total Fund Balances	413,056	86,737	541,436		1,041,229	1,158,786
Total Liabilities and Fund Balances	\$1,229,601	\$549,479	\$1,609,038	\$3,045,000	\$6,433,118	\$4,192,972

See notes to financial statements

EXHIBIT B
TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
All Governmental Fund Types and Similar Trust Funds
For the Year Ended December 31, 1988

	Governmental Fund Types			Fiduciary Fund Types	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Expendable Trust	For the years ended December 31, 1988 1987	
Revenues:						
Taxes	\$1,032,509				\$1,032,509	\$1,015,952
Licenses and permits	154,144		\$221,475	\$121,865	497,484	803,709
Intergovernmental revenues	297,157		42,000		339,157	285,011
Charges for service	99,143				99,143	89,326
Miscellaneous revenues	38,711	\$29	11,558	43,584	93,882	113,343
Total Revenues	1,621,664	29	275,033	165,449	2,062,175	2,307,341
Expenditures:						
Current:						
General government	480,659				480,659	451,012
Public safety	307,332				307,332	261,590
Highways and streets	197,327				197,327	182,723
Health and welfare	23,132				23,132	22,425
Sanitation	259,426				259,426	199,036
Culture and recreation	52,805				52,805	40,019
Capital outlay	98,648		1,938,874		2,037,522	2,176,017
Debt service	331,476				331,476	266,769
Total Expenditures	1,750,805		1,938,874		3,689,679	3,599,591
Excess of Revenues Over (Under) Expenditures	(129,141)	29	(1,663,841)	165,449	(1,627,504)	(1,292,250)
Other Financing Sources (Uses)						
Proceeds of Debt			1,510,000		1,510,000	875,000
Operating transfers in	222,336		37,680	30,000	290,016	209,011
Operating transfers out	(30,000)		(84,389)	(175,627)	(290,016)	(209,011)
Total Other Financing Sources (Uses)-Net	192,336		1,463,291	(145,627)	1,510,000	875,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	63,195	29	(200,550)	19,822	(117,504)	(417,250)
Fund Balances - January 1	349,179	653	287,287	519,339	1,156,458	1,573,708
Residual equity transfer (Note 1)	682	(682)				
Fund Balances - December 31	\$413,056	\$	\$86,737	\$539,161	\$1,038,954	\$1,156,458

See notes to financial statements

EXHIBIT C
TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - General Fund
For the Year Ended December 31, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,002,587	\$1,032,509	\$29,922
Licenses and permits	146,210	154,144	7,934
Intergovernmental revenues	240,835	297,157	56,322
Charges for service	101,950	99,143	(2,807)
Miscellaneous revenues	31,100	38,711	7,611
Total Revenues	1,522,682	1,621,664	98,982
Expenditures:			
Current:			
General government	481,854	480,659	1,195
Public safety	306,994	307,332	(338)
Highways and streets	224,289	197,327	26,962
Health and welfare	24,218	23,132	1,086
Sanitation	258,498	259,426	(928)
Culture and recreation	56,449	52,805	3,644
Capital outlay	95,985	98,648	(2,663)
Debt service	310,196	331,476	(21,280)
Total Expenditures	1,758,483	1,750,805	7,678
Excess of Revenues Over (Under) Expenditures	(235,801)	(129,141)	106,660
Other Financing Sources (Uses):			
Operating transfers in	209,437	222,336	12,899
Operating transfers out	(30,000)	(30,000)	
Total Other Financing Sources (Uses) - Net	179,437	192,336	12,899
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(56,364)	63,195	119,559
Fund Balances - January 1, 1988	349,179	349,179	
Residual equity transfer (Note 1)		682	682
Fund Balances - December 31, 1988	\$292,815	\$413,056	\$120,241

See notes to financial statements

EXHIBIT D
TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenses, and Changes in Fund Balances-
All Non-Expendable Trust Funds
For the Year Ended December 31, 1988

	1988	1987
	-----	-----
Operating Revenues:		
Investment income	\$138	\$130
Operating Expenses	191	129
	-----	-----
Net income	(\$53)	1
Fund Balances - January 1	2,328	2,327
	-----	-----
Fund Balances - December 31	\$2,275	\$2,328
	=====	=====

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, 1988

	1988	1987
	-----	-----
Sources of Working Capital:		
Net income (loss)	(\$53)	\$1
	=====	=====
Elements of Net Increase (Decrease) in Working Capital:		
Cash	(\$53)	\$1
	=====	=====

See notes to financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS
December 31, 1988

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.

Basis of Accounting

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

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

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

Cash and Investments

Town investment policies for Governmental Fund Types require that deposits be made in New Hampshire based financial institutions that participate in one of the federal depository insurance plans. Deposits are limited to demand deposits, money market accounts and certificates of deposit in accordance with New

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1988

NOTE 4--CHANGES IN LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize all debt outstanding as of December 31, 1988, including interest of \$1,913,579 are as follows:

Year Ended December 31,	General Obligation Debt Payable
1989	\$364,401
1990	471,689
1991	448,377
1992	364,964
1993	350,916
1994 - 1998	1,469,149
1999 - 2008	1,411,150
2009	77,933
	\$4,958,579
	=====

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

Long-term debt authorized and unissued at December 31, 1988 is detailed as follows:

Purpose	Amount
Sewer (1979)	\$70,000
Sewage Treatment Facility (1987)	700,000
	\$770,000
	=====

The State of New Hampshire annually reimburses the Town for a portion of its Sewer related debt service. During 1988, these contributions by the State were \$42,152.

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1988

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Investments (Continued)

Hampshire State law (RSA 41:29). At year end, the carrying amount of the Town's various cash deposits was \$1,362,835 and the bank balance was \$1,502,019. Of the bank balance, \$335,940 was covered by federal depository insurance and \$1,166,079 was uninsured and uncollateralized.

General Fixed Assets

Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed asset group of accounts.

Taxes Collected for Others

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

Interfund Transactions

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

Total Columns on Combined Financial Statements

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

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1988

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Pension Plan

All full-time employees, except water, sewer and recreation department employees, participate in the State of New Hampshire Retirement System, a cost sharing multi-employer public employee retirement system. Under State law the employer and employee contribute a fixed percentage of annual compensation to the plan which provides retirement, disability and death benefits. Health benefits are provided at full cost to the retiree. Employees are eligible for early retirement after reaching age fifty-five provided they have accumulated ten years creditable service. Covered wages under this plan were \$326,292, and total wages paid to all employees were \$478,283. Contributions by the Town were \$12,792 with employee contributions totaling \$23,302. Percentage rates of covered payroll equaled 3.9% by the Town and 7.1% by the employees. As of December 31, 1988 the unfunded accrued liability is not material. Actuarially determined vested and non-vested benefits have not been calculated for the plan. Additional disclosures required by generally accepted accounting principles have not been made available by the New Hampshire retirement system.

Property Taxes

The Town's property tax was levied on the assessed value listed as of the prior April 1st (\$392,911,875) for all taxable real property located within the Town, and were due on July 15 and December 15. After the due date taxes accrue interest at 12% per annum. Current collections for the period ended December 31, 1988 were 78.7% of the tax levy.

Under State law, the Town obtains priority tax liens on properties for which taxes remain unpaid within ten months of the year end for the amount of unpaid taxes, interest and costs. The lien accrues interest at 18% per year. If property is not redeemed within a two year period, the property is deeded to the Town.

Property taxes levied for 1988 and prior are recorded as receivables. The net 1988 receivables collected prior to March 1, 1989 and expected to be collected in the future have been recognized as tax revenue, which is not in accordance with

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1988

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes (Continued)

generally accepted accounting principles. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3), which would reduce undesignated fund balance from \$264,793 to (\$191,515), could make these financial statements misleading, due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 1991. Prior history indicates that substantially all overdue taxes are paid before this date.

Taxes receivable are shown net of a reserve for estimated uncollectable prior taxes of \$19,609.

Compensated Absences

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

Residual Equity Transfer

During the year the operations of the Lincoln Public Library were taken over by the Town. The balance of the Library operating fund was transferred into the General Fund through a residual equity transfer.

NOTE 2--PURPOSE OF FUNDS AND ACCOUNT GROUPS

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

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1988

NOTE 2--PURPOSE OF FUNDS AND ACCOUNT GROUPS (CONTINUED)

Governmental Funds

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

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

Special Revenue Funds - used to account for specific restricted revenues and expenditures for various purposes. The activity of the Lincoln Public Library is accounted for as a Special Revenue Fund.

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

Sewer Tap Fee Fund
Water System Improvement Fund
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
Maple Street Reconstruction

Fiduciary Funds

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

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

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1988

NOTE 3--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 General Fund budget presented for reporting purposes has been reclassified to reflect generally accepted accounting principles as follows:

General Fund

Total appropriations at March 8, 1988 Town Meeting	\$2,310,607
Overlay	33,512
Perspective Differences:	
Capital Projects Appropriations	(450,000)
Timing Differences:	
Continued appropriations January 1, 1988	79,639
Continued appropriations December 31, 1988	(185,275)

Total General Fund	\$1,788,483
	=====

NOTE 4--CHANGES IN LONG-TERM DEBT

The following is a summary of debt transactions of the Town for the year ended December 31, 1988.

Debt Payable - January 1, 1988	\$1,710,000
Debt Issued	1,510,000
Debt Retired	(175,000)

Debt Payable - December 31, 1988	\$3,045,000
	=====

Debt payable at December 31, 1988 consists of the following issues:

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1988

NOTE 4--CHANGES IN LONG-TERM DEBT (CONTINUED)

General Obligation Debt

\$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%	\$125,000
\$250,000 - 1985 Water Projects 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%.	190,000
\$573,000 - 1986 Capital Improvements Bonds due in annual installments of \$90,000 to July 15, 1989, \$85,000 to July 15, 1991 and \$25,000 to July 15, 1996; interest 5.6% to 7.86%.	385,000
\$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%.	560,000
\$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
\$1,510,00 - 1988 Capital Improvements Bonds due in annual installments of \$80,000 January 15, 1989 to 1990; \$75,000 January 15, 1991 to 2009, interest at 7.5% to 7.82%	1,510,000

	\$3,045,000
	=====

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1988

NOTE 5--INTERFUND BALANCES

Fund -----	Interfund Receivables -----	Interfund Payables -----
General Fund	\$492,699	\$750,695
Capital Projects Funds	213,949	306,488
Trust and Agency Funds	536,746	186,211
Total	\$1,243,394 =====	\$1,243,394 =====

NOTE 6--RESERVED FOR ENDOWMENTS

The principal amounts of all Non-expendable Trust Funds are restricted in that only income earned may be expended. Principal and income balances at December 31, 1988 were as follows.

	Principal -----	Income -----	Total -----
Cemetery Funds	\$2,275 =====	\$0 =====	\$2,275 =====

NOTE 7--DESIGNATED FUND BALANCE

General Fund

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

Ash removal	\$14,000
Ash site plan	6,587
Loon Mountain bridge	33,718
Town building	15,438
Infiltration\Inflow analysis	15,000
Water facilities plan	46,760
Paving	52,512
Highway Block Grant	14,159
Water line relocation	3,000
Municipal water system	21,760

	\$222,934 =====

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1988

NOTE 7--DESIGNATED FUND BALANCE (CONTINUED)

Expendable Trust Funds

Expendable Trust Funds at December 31, 1988, are detailed as follows:

Water System - 1987	\$509,161
Mansion Hill Water and Sewer - 1988	30,000

Total Expendable Trust Funds	\$539,161
	=====

NOTE 8--DEFICIT FUND BALANCES

The Capital Projects Funds financial statements contain the following deficit fund balances:

Sewer Tap Fee Fund	(\$89,864)
Water System Improvement Fund	(8,595)
Fire Truck Fund	(3,984)
Pollard Road Water Main Fund	(116,649)

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Balance Sheet - All Capital Projects Funds
December 31, 1988

	Sewer Tap Fee Improvement Fund	Water System Improvement Fund	Fire Station Fund	Fire Truck Fund	Water Tank Fund	Sewer Lift Station Fund	Incinerator Fund	Pollard Road Water Main Fund	Water Treatment Plant Design Fund	Maple Street Reconstruction	Combining Total
Cash	\$92,357	\$691	\$34,952	\$11,846	\$29,874	\$143,006	(\$9,504)	\$15,765	\$43,689	\$16,743	\$335,530
Due from other funds					57,781		40,949			71,530	213,949
Total Assets	\$92,357	\$691	\$34,952	\$11,846	\$87,655	\$143,006	\$31,445	\$15,765	\$43,689	\$88,273	\$549,479
ASSETS											
LIABILITIES AND FUND BALANCES											
Fund Balances:											
Undesignated	(\$89,864)	(\$9,595)	31,531	(3,984)	39,631	114,804	19,937	(116,648)	\$43,689	56,237	86,737
Total Fund Balances	(\$89,864)	(\$9,595)	31,531	(3,984)	39,631	114,804	19,937	(116,648)	43,689	56,237	86,737
Total Liabilities and Fund Balances	\$92,357	\$691	\$34,952	\$11,846	\$87,655	\$143,006	\$31,445	\$15,765	\$43,689	\$88,273	\$549,479
Liabilities:											
Accounts payable	\$48,480	\$231			\$18,150		\$11,508	\$210		\$15,293	\$45,392
Deposits - retainerage payable	133,741	8,855	\$3,421	\$15,830	29,874			15,765		18,743	110,862
Due to other funds						\$28,202		116,439			306,468
Total Liabilities	182,221	9,086	3,421	15,830	48,024	28,202	11,508	132,414		32,036	462,742

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

ALL Capital Projects Funds

For the Year Ended December 31, 1988

	Water System			Sewer			Pollard Road Water Treatment			Combining Total
	Sewer Tap Fee Improvement Fund	Fire Station Fund	Fire Truck Fund	Water Tank Fund	Lift Station Inclinometer Fund	Water Main Fund	Plant Design Fund	Maple Street Reconstruction		
Revenues:										
Licenses and permits	\$221,475									\$221,475
Intergovernmental revenues		\$1,350	\$1,061		\$5,584	\$42,000				42,000
Miscellaneous revenue	1,913				1,640					11,558
Total Revenue	223,388	1,350	1,061		5,584	43,640				275,033
Expenditures:										
Capital outlay	199,476	\$46,766	2,600	30,390	\$801,044	28,557	114,957	\$294,986	\$25,335	1,938,874
Total Expenditures	199,476	46,766	2,600	30,390	801,044	28,557	114,957	294,986	25,335	1,938,874
Excess of Revenue Over (Under) Expenditures	23,912	(46,766)	(1,250)	(29,328)	(801,044)	(23,963)	(71,317)	(294,986)	(25,335)	(1,663,841)
Other Financing Sources:										
Proceeds of debt										
Operating transfers in										
Operating transfers out	(84,389)									
Total Other Financing Sources (Uses)	(84,389)									
Excess of Revenue and Other Sources Over (Under) Expenditures	(60,477)	(9,086)	(1,250)	(29,328)	68,556	(23,963)	(71,317)	(104,986)	(25,335)	(200,550)
Fund Balances - January 1, 1988	(29,387)	491	32,781	25,345	(29,325)	198,767	91,254	(11,663)	69,024	287,287
Fund Balances - December 31, 1988	(989,864)	(86,595)	\$31,531	(83,984)	\$39,631	\$114,804	\$19,937	(\$116,648)	\$43,689	\$86,737

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Balance Sheet - All Trust and Agency Funds
December 31, 1988

	Capital Reserve Funds				Non-expendable Trust	Property Tax Agency	Combining Total
	Water Tap Fee Fund	Loon Mountain Bridge	Mansion Hill Utilities	Revaluation			
Cash	\$485,608	\$72,899	\$30,000	\$21,256	\$2,275	\$436,701	\$612,038
Taxes receivable							436,701
Accrued interest	23,553						23,553
Due from other funds						536,746	536,746
Total Assets	\$509,161	\$72,899	\$30,000	\$21,256	\$2,275	\$973,447	\$1,609,038
LIABILITIES AND FUND BALANCES							
Liabilities:							
Due to other governments						\$881,391	\$881,391
Due to other funds		\$72,899		\$21,256		92,056	186,211
Total Liabilities		72,899		21,256		973,447	1,067,602
Fund Balances:							
Reserved for endowments					\$2,275		2,275
Unreserved:							
Designated for subsequent years' expenditure	\$509,161		\$30,000				539,161
Undesignated							
Total Fund Balances	509,161		30,000		2,275		541,436
Total Liabilities and Fund Balances	\$509,161	\$72,899	\$30,000	\$21,256	\$2,275	\$973,447	\$1,609,038

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
 All Expendable Trust Funds
 For the Year Ended December 31, 1988

	-----Capital Reserve Funds-----			Combining Total
	Water Tap Fee Fund	Loon Mountain Bridge	Mansion Hill Utilities	
Revenues:				
Licenses and permits	\$121,865			\$121,865
Miscellaneous revenues	39,208	\$4,376		43,584
Total Revenues	161,073	4,376		165,449
Other Financing Sources (Uses):				
Operating transfers in			\$30,000	30,000
Operating transfers out	(102,728)	(72,899)		(175,627)
Total Other Financing Sources (Uses)	(102,728)	(72,899)	30,000	(145,627)
Excess of Revenues and Other Sources Over (Under) Other Uses	58,345	(68,523)	30,000	19,822
Fund Balances - January 1, 1988	450,816	68,523		519,339
Fund Balances - December 31, 1988	\$509,161	\$	\$30,000	\$539,161

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Revenues and Other Financing Sources -
 Budget and Actual -
 General Fund
 For the Year Ended December 31, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
	-----	-----	-----
Taxes:			
Property taxes	\$984,987	\$995,940	\$10,953
Yield taxes	500	1,068	568
Interest and penalties	17,100	35,501	18,401
	-----	-----	-----
Total Taxes	1,002,587	1,032,509	29,922
	-----	-----	-----
Licenses and Permits:			
Motor vehicle permit fees	145,000	144,440	(560)
Dog licenses	200	268	68
Permits and filing fees	10	8,689	8,679
UCC fees	1,000	747	(253)
	-----	-----	-----
Total Licenses and Permits	146,210	154,144	7,934
	-----	-----	-----
Intergovernmental Revenues:			
State shared revenues	135,486	135,486	
Highway block grant	16,134	16,134	
Railroad tax	2	4	2
State and federal forest land	46,061	102,801	56,740
State Aid water pollution	42,152	42,152	
Road toll refund	1,000	580	(420)
	-----	-----	-----
Total Intergovernmental Revenues	240,835	297,157	56,322
	-----	-----	-----
Charges for Service:			
National Forest Patrol	9,500	7,423	(2,077)
Income from departments	85,450	79,586	(5,864)
Police department	4,000		(4,000)
District Court rent	3,000	9,890	6,890
LDC fines and forfeits		2,244	2,244
	-----	-----	-----
Total Charges for Service	101,950	99,143	(2,807)
	-----	-----	-----

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Revenues and Other Financing Sources -
 Budget and Actual -
 General Fund (Continued)
 For the Year Ended December 31, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
	-----	-----	-----
Miscellaneous Revenues:			
Interest on deposits	29,000	23,134	(5,866)
Trust fund income	200	191	(9)
Insurance refunds and reimbursements	1,500	13,193	11,693
Sale of town property	400		(400)
Miscellaneous		2,193	2,193
	-----	-----	-----
Total Miscellaneous Revenues	31,100	38,711	7,611
	-----	-----	-----
Total Revenues	1,522,682	1,621,664	98,982
	-----	-----	-----
OTHER FINANCING SOURCES:			
Operating Transfers In:			
Revaluation capital reserve fund	60,000	72,899	12,899
Water system capital reserve fund	65,048	65,048	
Capital projects fund	84,389	84,389	
	-----	-----	-----
Total Other Financing Sources	209,437	222,336	12,899
	-----	-----	-----
Total Revenues and Other Financing Sources	\$1,732,119	\$1,844,000	\$111,881
	=====	=====	=====

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses -
Budget and Actual -
General Fund
For the Year Ended December 31, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
	-----	-----	-----
EXPENDITURES:			
Current:			
General Government:			
Town officers' salaries and expenses	\$171,927	\$164,684	\$7,243
Election and registration	2,020	1,587	433
Cemeteries	11,100	5,816	5,284
General government buildings	12,480	11,839	641
Planning and zoning	28,300	21,982	6,318
Legal expenses	7,500	7,500	
Advertising and regional association	5,790	5,790	
FICA, retirement and pension	46,675	51,036	(4,361)
Insurance	152,550	128,745	23,805
Revaluation of property		750	(750)
Overlay	33,512	71,928	(38,416)
Contingency	10,000	9,002	998
	-----	-----	-----
Total General Government	481,854	480,659	1,195
	-----	-----	-----
Public Safety:			
Police department	205,101	213,583	(8,482)
Fire department	23,524	18,365	5,159
Civil defense	1,243	918	325
Forest service (KANK) patrol	10,000	3,532	6,468
Communications	67,126	70,934	(3,808)
	-----	-----	-----
Total Public Safety	306,994	307,332	(338)
	-----	-----	-----
Highways and Streets:			
Town maintenance	165,858	138,089	27,769
Highway block grant	8,343	8,343	
Street lights	27,600	28,407	(807)
Paving	22,488	22,488	
	-----	-----	-----
Total Highways and Streets	224,289	197,327	26,962
	-----	-----	-----
Health and Welfare:			
Health department	15,183	15,183	
Animal control	1,335	1,351	(16)
General assistance	7,500	6,398	1,102
Plymouth Area Task Force	200	200	
	-----	-----	-----
Total Health and Welfare	24,218	23,132	1,086
	-----	-----	-----

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses -
 Budget and Actual -
 General Fund (Continued)
 For the Year Ended December 31, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
	-----	-----	-----
EXPENDITURES:			
Current:			
Sanitation:			
Incinerator	110,124	113,420	(3,296)
Sewer department	77,437	75,474	1,963
Water department	70,937	70,532	405
	-----	-----	-----
Total Sanitation	258,498	259,426	(928)
	-----	-----	-----
Culture and Recreation:			
Library	19,430	22,370	(2,940)
Recreation	35,269	28,691	6,578
Patriotic purposes	1,750	1,744	6
	-----	-----	-----
Total Culture and Recreation	56,449	52,805	3,644
	-----	-----	-----
Capital Outlay:			
Incinerator loader	11,000	7,404	3,596
Ash site plan	13,242	13,242	
Police cruiser	15,000	15,429	(429)
Loon Mountain bridge	39,181	39,181	
Town building	9,562	9,562	
Church Street sewer repair	3,000	2,965	35
DPW septic system	5,000	3,732	1,268
Public works building		7,133	(7,133)
	-----	-----	-----
Total Capital Outlay	95,985	98,648	(2,663)
	-----	-----	-----
Debt Service:			
Principal of debt	175,000	175,000	
Interest on long-term	119,196	119,196	
Interest on temporary	16,000	37,280	(21,280)
	-----	-----	-----
Total Debt Service	310,196	331,476	(21,280)
	-----	-----	-----
Total Expenditures	1,758,483	1,750,805	7,678
	-----	-----	-----
Other Financing Uses:			
Transfer to Capital Reserve Funds	30,000	30,000	
	-----	-----	-----
Total Other Financing Uses	30,000	30,000	
	-----	-----	-----
Total Expenditures and Other Financing Uses	\$1,788,483	\$1,780,805	\$7,678
	=====	=====	=====

Births Registered in the Town of Lincoln for the Year Ending December 31, 1989

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
Jan. 1	Plymouth, NH	Arielle Sandra	Richard J. Testa	Sandra L. Mueller
Jan. 23	Plymouth, NH	Melissa Joline	Terry A. Moody	Ilona G. Lanzer
Feb. 11	Littleton, NH	Zachary Bruce	Daniel B. Rowen	Jon Ann Humble
May 14	Littleton, NH	Darby Lynn	Charles E. Woodman	Deborah L. Waldruff
June 17	Littleton, NH	Morgan Anne	Charles W. Watters	Susan M. Parda
June 27	Littleton, NH	Justin Lloyd	Kris A. Erceg	Jennifer Dauphinais
July 6	Littleton, NH	Travis John	Stephen P. Horan	Elizabeth Emery
Aug. 12	Littleton, NH	Alecia Marie	Gary H. Rumpp	Lynn M. Pelkey
Oct. 16	Littleton, NH	Corbin Hayes	Joel S. Bourassa	Jayne S. Ludwig
Nov. 2	Littleton, NH	David Joseph	David J. O'Rourke	Karen M. Santy
Nov. 3	Littleton, NH	Tracey Carol	Michael T. O'Connor	Debra E. Bloom
Dec. 2	Littleton, NH	Lisa Ann	Thomas S. Clark	Diane A. Pitre
Dec. 11	Littleton, NH	Robert Scott	Scott A. Morin	Diane M. Roenbeck

Marriages Registered in the Town of Lincoln for the Year Ended

December 31, 1989

<u>Date of Marriage</u>	<u>Name and Surname of Groom & Bride</u>	<u>Residence of Each at Time of Marriage</u>
Feb. 9	Brian P. McBride Loreen A. Pettola	Philadelphia, PA Philadelphia, PA
Feb. 22	Joshua Groupp Terry Buck	Portland, ME Litchfield, CT
Feb. 26	Luis Alfonso Apolaya Flor De Maria Montani	Lincoln, NH Lincoln, NH
May 20	John Steven Gould Mary Sue Ciarleglio	Lincoln, NH Lincoln, NH
May 27	John Michael Vail Susan W. Johnson	Worcester, MA Worcester, MA
May 29	Frank LeBarron Aurelio Peggy Ann Higbie	Lincoln, NH Lincoln, NH
May 31	John F. Gordon Mary A. Gordon	Lincoln, NH Lincoln, NH
June 13	Earl Edward Williams Nancy Mae DeGrace	Lincoln, NH Lincoln, NH
June 17	Rickey Fredrick Kelley Ann Storrie Walsh	Lincoln, NH Lincoln, NH
July 27	Leonard F. Clapp Dorothy A. Valentine	Pleasantville, NY Pleasantville, NY
Aug. 12	Stanley Dovholuk Marcy Jill Brunelle	Lincoln, NH Lincoln, NH
Aug. 19	Robert A. Burrill Nancy Louise Parsons	Lincoln, NH Lincoln, NH
Aug. 27	William Joseph Kigginbotham Deborah Ann McDonough	Everett, MA Everett, MA
Aug. 31	Paul R. Petrin Pauline Wheeler	Manchester, NH Lincoln, NH
Sept. 9	David Scott Knox Marie Katherine Keller	Windsor, VT Windsor, VT
Sept. 18	Paul Stuart Sue Welsh	Lincoln, NH Lincoln, NH
Nov. 4	Francis Xavier O'Donnell Isabel Garvey	Peabody, MA Peabody, MA
Nov. 4	Mark Ricard Colby Sharon Marie Libby	Manchester, NH Lincoln, NH
Nov. 11	Richard Gregg DeGrace Kim Marie Stadelmann	Lincoln, NH Lincoln, NH
Dec. 9	Dana Nelson Bartlett Dorothy Ann Noury	Lincoln, NH Lincoln, NH

Deaths Registered in the Town of Lincoln for the Year Ending December 31, 1989

Date of Death	Place of Death	Name & Surname of the Deceased	Name of Father	Maiden Name of Mother
Jan. 3	Haverhill, NH	Everett L. Bailey	Fred H. Bailey	Lottie Bell
Jan. 6	N. Haverhill, NH	Azarias E. Corbeil	Benonie Corbeil	Marie Anne Forget
Mar. 22	Lincoln, NH	Bernard E. Rogers	Rennie Rogers	Mable Flanders
Apr. 22	Hanover, NH	Lena M. Lagasse	Hubert Guay	Mary Morin
Mar. 14	Littleton, NH	Wesley Fowler	William B. Fowler	Lilla Sawyer
June 3	Lincoln, NH	Kevin Forrest Clark	Litton F. Clark	Terri L. Doolan
June 3	Lincoln, NH	James Brenner	John Brenner	Joan Partridge
June 4	Lincoln, NH	Feodosie K. Premak	(Not Stated)	(Not Stated)
July 1	Littleton, NH	Russell Garland	Fred Garland	Hattie West
Oct. 13	Franconia, NH	Michael J. Savoy	Francis Savoy	Dorothy (Savoy)
Oct. 14	Littleton, NH	William F. Wescott	Francis W. Wescott	Beatrice (Wescott)
Nov. 4	Lincoln, NH	Vasiliki Papaioannou	S. Anagnostopoulos	Maria Venetsani
Dec. 27	Littleton, NH	Evelyn S. O'Rourke	Horace Summers	Hyacinth Corrigan
Dec. 27	Littleton, NH	David W. Plummer	John Plummer	(Not Stated)

