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Town of

Lincoln

New Hampshire



For The Fiscal Year Ending
December 31, 1990

ANNUAL REPORT - 1990

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ANNUAL REPORT

OF THE OFFICERS

FOR THE

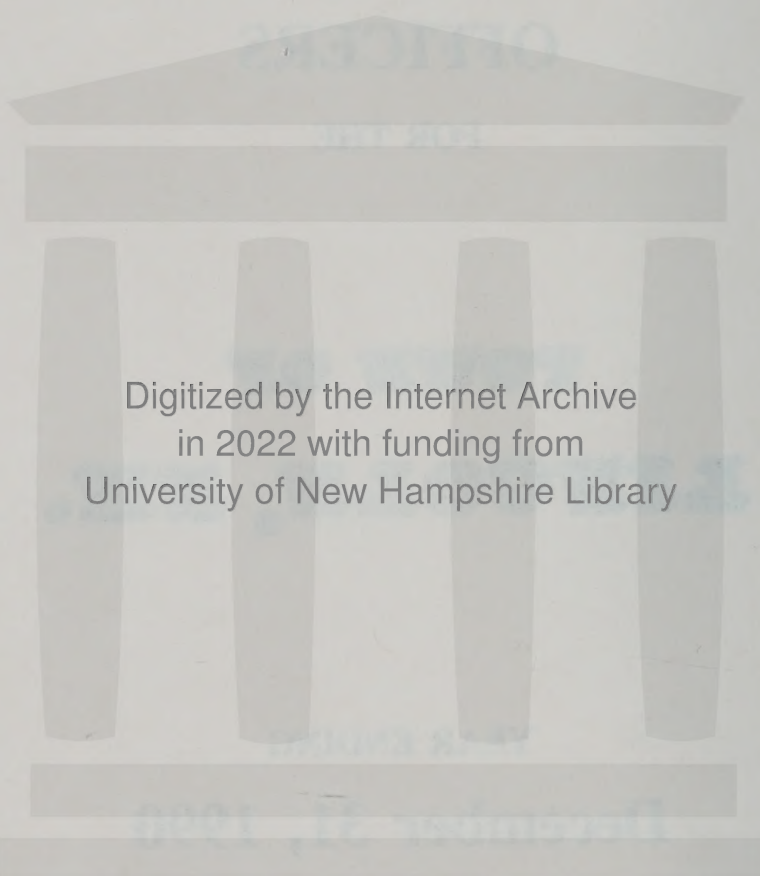
TOWN OF LINCOLN, NH.

YEAR ENDING

December 31, 1990

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1990**

ANNUAL REPORT
OF THE
OFFICERS
FOR THE
YEAR
1900



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MINUTES OF TOWN MEETING

TOWN OF LINCOLN, NEW HAMPSHIRE

March 13, 1990

The meeting was called to order at 10:00 am by Moderator Frederick Branscombe. Mr. Branscombe read Articles 1, 2, 3, 4, 5, and 6. Sandy Dovholuk moved that the reading of the warrant be dispensed with and that the meeting be recessed to take up balloting until 6:00 pm at which time the polls will close with the business meeting beginning 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:

T. Lance Burak 258 votes

Town Clerk for One Year:

Sandy Dovholuk 278 votes

Treasurer for One Year:

Earl Rannacher 277 votes

Moderator for Two Years:

Fred Branscombe 61 votes

Budget Committee for Three Years:

Edward A. Clark 220 votes

David A. Thompson 239 votes

Celeste Reardon 26 votes

Budget Committee for Two Years:

No majority vote cast

Trustee of Trust Funds for Three Years:

No majority vote cast

Trustee of Trust Funds for Two Years:

No majority vote cast

Library Trustee for Three Years:

Donna Thompson 12 votes

ARTICLE # 2. Do you favor the continuation of the **Town Manager Plan** as now in force in this Town? (Inserted by petition).

Yes - 198

No - 92

Affirmative vote declared.

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.

Yes - 239

No - 40

Affirmative vote declared.

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.

Yes - 227

No - 43

Affirmative vote declared.

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

Yes - 169

No - 80

Affirmative vote declared.

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

Yes - 179

No - 81

Affirmative vote declared.

The Moderator called the business meeting to order 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).

No action taken.

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

Roland Bourassa moved that \$328,223 be raised and appropriated for General Government. Seconded by O.J. Robinson. Vote in the affirmative.

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.**

Sandy Dovholuk moved that \$50,000 be placed in the Town Building Capital Reserve Fund. Seconded by Wallace Peltier. Vote in the affirmative.

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

Duncan Riley moved that \$359,439 be raised and appropriated for Public Safety. Seconded by Sandy Dovholuk. Vote in the affirmative.

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

Duncan Riley moved that \$16,900 be raised and appropriated for a Police Cruiser. Seconded by Phil Gravink. Vote in the affirmative.

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.

Duncan Riley moved that \$25,000 be raised and appropriated for renovations in the Police Station, including a new boiler for the entire Town Building. Seconded by Roland Bourassa. Vote in the affirmative.

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.**

Duncan Riley moved that the \$50,000 be raised and appropriated for the Fire Department Truck Capital Reserve Fund. Seconded by Paul Beaudin. Vote in the affirmative.

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.

Lance Burak moved that the Town 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. Seconded by Pat Romprey. Vote in the affirmative.

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

Duncan Riley moved that \$177,902 be raised and appropriated for

Highways, Streets and Bridges. Seconded by Sandy Dovholuk. Vote in the affirmative.

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.

Roger Stewart moved that the Town 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. Seconded by Philip Gravink. Danny Bourassa moved to amend this article to read: 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. Seconded by David Thompson. Vote on amendment in the affirmative. Vote on Article as amended in the affirmative.

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

Duncan Riley moved that \$20,000 be raised, appropriated and placed in the Public Works Vehicles Capital Reserve Fund. Seconded by Jeffrey Mayhew. Vote in the affirmative.

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

Duncan Riley moved that \$16,303 be raised and appropriated for Paving. Seconded by O.J. Robinson. Vote in the affirmative.

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

Duncan Riley moved that \$9,250 be raised and appropriated for a new Wing-Plow Assembly. Seconded by Jeffrey Mayhew. Vote in the affirmative.

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

Duncan Riley moved that \$16,197 be raised and appropriated for the Highway Block Grant. Seconded by O.J. Robinson. Vote in the affirmative.

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

Sandy Dovholuk moved that \$262,985 be raised and appropriated for Solid Waste. Seconded by Duncan Riley. Vote in the affirmative.

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

Duncan Riley moved that \$32,425 be raised and appropriated for Health including Animal Control. Seconded by Sandy Dovholuk. Vote in the affirmative.

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

Duncan Riley moved that \$15,000 be raised and appropriated for Welfare. Seconded by Jeffrey Mayhew. Vote in the affirmative.

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

Lance Burak moved that \$71,132 be raised and appropriated for Culture and Recreation. Seconded by Roger Thompson. Danny Bourassa moved that this article be amended to include an additional \$7,725. Seconded by Arthur Duguay. Vote on amendment in the affirmative. Vote on article as amended in the affirmative.

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.

O.J. Robinson moved that the Town vote to establish a Capital Reserve Fund under the provision of RSA 35:1 for the purpose of expanding the Recreation Area Building and to appoint the Selectmen as agents of the fund. Seconded by Lance Burak. Danny Bourassa moved that the article be amended 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. Seconded by David Thompson. Vote on amendment in the affirmative. Vote on article as amended in the affirmative.

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

Wallace Peltier moved that \$15,000 be raised and appropriated for the Recreation Area Building Fund. Seconded by Duncan Riley. Vote in the affirmative.

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.

Roger Thompson moved that \$496,689 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 Roland Bourassa. Vote in the affirmative.

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

Lance Burak moved that \$159,604 be raised and appropriated for the Water and Sewer Departments. Seconded by Duncan Riley. Vote in the affirmative.

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.

Duncan Riley moved that \$105,000 be raised and appropriated for the installation of monitoring wells at the Waste Water Treatment Plant and for the periodic testing of samples from the wells. Seconded by Sandy Dovholuk. Standing vote: Yes - 56; No - 27. Vote in the affirmative.

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.

O.J. Robinson moved that the Town 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. Seconded by Pat Romprey. Danny Bourassa made a motion to amend this article to see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for Water System Improvements. Seconded by David Thompson. Vote on amendment defeated. Vote on article as written in the affirmative.

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

Duncan Riley moved that \$215,000 be raised and appropriated for the Water System Improvements Capital Reserve Fund. Seconded by Lance Burak. Vote in the affirmative.

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.**

Roger Thompson moved that \$218,736 be raised and appropriated for FICA, Retirement; Unemployment and Pension Contributions, Medicare and all forms of Insurance. Seconded by Duncan Riley. Vote in the affirmative.

ARTICLE # 33. To see how much money the Town will vote to raise and appropriate to the **Revaluation Capital Reserve Fund.**

Duncan Riley moved that \$12,000 be raised and appropriated for the Revaluation Capital Reserve Fund. Seconded by O.J. Robinson. Vote in the affirmative.

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

Leslie Sargent moved that the Town assume ownership of the murals located in the Lincoln Post Office. Seconded by Roger Thompson. Vote in the affirmative.

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.

Duncan Riley moved that the Town 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. Seconded by Lance Burak. Vote in the affirmative.

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.

Duncan Riley moved that the Town vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town (by Tax Collector's Deed) by public auction or advertised sealed bid. Seconded by Pat Romprey. Vote in the affirmative.

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.

Duncan Riley moved the article as written. Seconded by Joe Flagg. Vote in the affirmative.

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

Duncan Riley moved that the Town vote to authorize the Selectmen to borrow money in anticipation of taxes. Seconded by Edward O'Brien. Vote in the affirmative.

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 or Federal Government.

Duncan Riley moved the article as written. Seconded by Jeffrey Mayhew. Vote in the affirmative.

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.

Duncan Riley moved the article as written. Seconded by Philip Gravink. Vote in the affirmative.

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.

Duncan Riley moved that the Town raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same. Seconded by Sandy Dovholuk. Vote in the affirmative.

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

Jeffrey Mayhew read the following resolution:

Whereas, Fred Branscombe has served the Town of Lincoln as Moderator since 1973 with dedication and distinction; and
Whereas, these years of service have been marked by exemplary and energetic leadership in this position; and
Whereas, Fred has announced his retirement as Moderator effective March 13, 1990;
Now, therefore, be it resolved that we, the voters of Lincoln in Town Meeting assembled this thirteenth day of March 1990, hereby take note of Moderator Fred Branscombe's service and do hereby proclaim March 13 through March 20 as Fred Branscombe Week and extend to Fred our thanks for this unfaltering leadership and we urge all citizens of Lincoln to express their appreciation to him during Fred Branscombe Week for his years of dedicated service to the Town of Lincoln.

Roger Stewart moved that any ordinances to be voted on at any Town meeting be published in the Town Report, and all expenditures for the Town also be printed in the Town Report. Seconded by David Thompson. Vote in the affirmative.

The meeting was adjourned at 9:15 pm.

Respectfully submitted:

Sandy Dovholuk
Town Clerk

TOWN OF LINCOLN, NEW HAMPSHIRE

TOWN OFFICERS

Selectmen

Duncan Riley (Term Expires 3/91)

Lance Burak (Term Expires 3/93)

Jeffrey Mayhew (Resigned 10/1/90)

Deanna Calistro (Appointed 10/15/90 - Term Expires 3/91)

Town Manager

Richard B. Brown

Moderator

Frederick Branscombe (Retired 3/90)

Treasurer

Earl E. Rannacher

Town Planner/Compliance Officer

Marc Resnick

Executive Secretary

Kalene H. Roberts

Town Clerk & Tax Collector

Sandy Dovholuk

Police Chief

Wallace J. Peltier (Retired 09/01/90)

R. Craig Ohlson (Appointed 09/01/90)

Fire Chief

Joseph McInnis, Sr.

Librarian

Carol Govoni

Supervisors of the Checklist

Jane Duguay

Robert Henderson

Cheryl Bourassa

Budget Committee

Term Expires 1991:

Leslie Sargent
Joan Hughes
Earl Rannacher
O.J. Robinson

Term Expires 1992:

Fred Branscombe
Patrick Romprey
Jeffrey Woodward

Term Expires 1993:

David Thompson
Edward Clark
Celeste Reardon

Appointed to Fill Unexpired Terms (Seats to be filled in 1991):

Roger Stewart
Martha Patterson

Library Trustees

Barbara Rennie (Term Expires 1991)
Celeste Reardon (Term Expires 1992)
Donna Thompson (Term Expires 1993)

Trustees of Trust Funds

Joyce Weldon (Term Expires 1991)

TOWN OF LINCOLN, NH
1990 SUMMARY OF INVENTORY

Value of Land Only:

Current Use	\$ 12,674	
Residential	144,975,300	
Commercial/Industrial	22,916,600	
	<hr/>	
TOTAL VALUE OF TAXABLE LAND		\$167,904,574

Value of Buildings Only:

Residential	\$247,565,661	
Manufactured Housing	301,350	
Commercial/Industrial	22,205,200	
	<hr/>	
TOTAL VALUE OF TAXABLE BUILDINGS		\$270,072,211
TOTAL VALUE OF PUBLIC UTILITIES		\$ 2,650,875
		<hr/>
TOTAL VALUATION BEFORE EXEMPTIONS		\$440,627,660
LESS: Value of Elderly Exemptions		- 1,667,400
		<hr/>
TOTAL 1990 VALUATION		<u>\$438,960,260</u>

1990 VETERAN'S & VETERAN'S WIDOW'S EXEMPTIONS

ALDRIDGE, Victor	100.00
ALEXANDER, Bruce	100.00
AVERY, Sherwood B.	100.00
AYLWARD, David J.	100.00
BARTLETT, Dana	100.00
BARTLETT, Scott W.	100.00
BEAUDIN, Paul J. Sr.	100.00
BECKWITH, Jennie C.	100.00
BIEDERMAN, R. J.	100.00
BISHOP, Wilfred T.	100.00
BOSSIE, Gilman	100.00
BOURASSA, Roland	100.00
BOYLE, James R.	100.00
BRANSCOMBE, Frederick	100.00
BRUNELLE, Larry J.	100.00
BUJEAUD, James I.S.	100.00
BURROWS, Ronald W.	100.00
BURBANK, Charles	100.00
BURT, Earl	100.00
CARON, Wilfred J.	100.00
CARR, Norman	100.00
CARTER, Roy	100.00
CIARLEGLIO, Esther	100.00
CLOUTIER, Joseph T.	100.00
CONN, Evelyn	100.00
CONN, James M.	100.00
CONN, William	100.00
CONWAY, John	100.00
CORUM, Robert	100.00
DOVHOLUK, Balch	100.00
DOVHOLUK, Thomas	100.00
DOWNING, Malcolm D.	100.00
DURRELL, Clayton	100.00
EDSON, Raymond	100.00
EVANS, William H.	100.00
FLAGG, Joseph	100.00
FOX, Bernadette	100.00
GAGNE, Robert	100.00
GIONET, Edmond	100.00
GOODBOUT, Lottie	100.00
GOODBOUT, Richard	100.00
GOODIN, Mary E.	100.00
GREENWOOD, Goldie	100.00
HARRINGTON, Arthur	100.00
HARRINGTON, Roger	100.00
HAYNES, Nathan	100.00
HENDERSON, Robert	100.00
HOGAN, William	100.00
HOUDE, Normand	100.00
HUGHES, Joan	100.00
HUOT, Francis E.	100.00
IAROCCHI, Michael	100.00
JALBERT, Eugene O.	100.00
JEFFRIES, Eleanor	100.00

KOSCH, Francis	100.00
LABRIE, Joseph R. Jr.	100.00
LEGASSE, Rene	100.00
LANDRY, Laurent	100.00
LANE, George A.	100.00
LARUE, Mary	100.00
LEDGER, Wilfred	100.00
LEONARD, John	100.00
LIBBY, Roger	100.00
MARTELL, Edwin	100.00
MCINNIS, Joseph Sr.	100.00
MCTEAGUE, Kevin L.	100.00
MITTEN, Esther A.	100.00
MORTIMER, William B.	100.00
MORTZ, Bernard	100.00
MURPHY, Floyd	100.00
NEMETH, Siegfried	100.00
NOSEWORTHY, Robert	100.00
O'BRIEN, Elizabeth	700.00
O'BRIEN, Juliet	100.00
O'ROURKE, Raymond J.	100.00
PATERSON, John	100.00
PHILBROOK, Charles F.	100.00
PLUMMER, Mary	100.00
PRESTON, Charles	100.00
RANNACHER, Earl	100.00
RANNACHER, Harold	100.00
REARDON, Patrick M.	100.00
REGAN, Robert P.	100.00
RENNIE, Wallace	100.00
ROBIE, Charles	100.00
ROBINSON, Lois A.	100.00
ROMPREY, Patrick	100.00
SARGENT, Leslie B.	100.00
SCHLAEFER, Herman	100.00
SPANOS, Pauline	100.00
STEADMAN, William	100.00
STEWART, Roger	100.00
STRICKLAND, George E.	100.00
STRICKLAND, Henry E.	100.00
TARDIF, Roland	100.00
TESTA, Richard	100.00
THERIAULT, Robert	100.00
THIBEAULT, Louise	100.00
THOMPSON, David	100.00
THOMPSON, Roger	100.00
TORREY, Hattie L.	100.00
VAUGHN, E. John	100.00
WALSH, James	100.00
WATSON, Louise	100.00
WELDON, Joyce C.	100.00
WELLS, Leah	100.00
WHITMAN, Dale	100.00
WIGGETT, Earl	100.00
WILLEY, William	100.00
WOODWARD, Laurence	100.00

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

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
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
TOTAL	\$ 95,000.00	\$35,306.17	\$130,306.17

NIC = 8.894358%

1985 WATER (COLD SPRING) PROJECT

NEW HAMPSHIRE MUNICIPAL BOND BANK 1985 Series C

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
TOTAL	\$150,000.00	\$66,483.37	\$216,483.37

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-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	\$1,430,000.00	\$1,034,625.00	\$2,464,625.00

NIC = 7.6319%

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

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-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	\$210,000.00	\$45,262.50	\$255,262.50

NIC = 7.205498%

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

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	\$480,000.00	\$233,120.00	\$713,120.00

1987 INCINERATOR UNIT

NEW HAMPSHIRE MUNICIPAL BOND BANK 1987 Series B

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
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
TOTAL	\$235,000.00	\$107,691.25	\$342,691.25

NIC = 7.4137%

1990 TAX ASSESSMENT

Total Town Appropriations	\$2,680,510	
Less: Total Revenues and Credits	- 1,054,530	
Net Town Appropriations		\$1,625,980
Net School Assessment		2,009,353
County Tax Assessment		475,683
		<hr/>
Total Town, School & County		\$4,111,016
DEDUCT: Business Profits Tax Reimbursement	-	159,593
ADD: War Service Credits	+	12,700
ADD: Overlay	+	201,610
		<hr/>
Property Taxes to be Raised		\$4,165,733

1990 NET ASSESSED VALUATION

$$\$438,960,260 \times \$9.49 = \$4,165,733$$

1990 TAX RATE BREAKDOWN

		% of Rate
Municipal	\$4.08	43
County	1.06	11
School	4.35	46
	<hr/>	<hr/>
	\$9.49	100

TAX COLLECTOR'S REPORT

Summary of Tax Accounts

<u>Debit:</u>	<u>1990</u>	<u>Levy Of:</u>	<u>Prior</u>
Uncollected Taxes-Beginning of Fiscal Year:			1,338
Taxes Committed to Collector: Property Taxes	4,170,583		
Added Taxes: Property Taxes	-0-		-0-
Overpayments: a/c Property Taxes	3,956		-0-
Interest Collected on Delinquent Taxes	4,491		

TOTAL DEBITS	<u>\$4,179,030</u>	<u>\$1,338</u>
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<u>Credit:</u>	<u>1990</u>	<u>Prior</u>
Remitted to Treasurer During Fiscal Year: Property Taxes	3,171,302	
Interest on Taxes	4,491	
Abatements Allowed: Property Taxes	17,819	
Uncollected Taxes End of Fiscal Year: Property Taxes	985,419	1,338

TOTAL CREDITS	<u>\$4,179,030</u>	<u>\$1,338</u>
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TAX COLLECTOR'S REPORT

Summary of Tax Lien Accounts

<u>Debit:</u>	<u>Levy Of:</u>		
	<u>1989</u>	<u>1988</u>	<u>Prior</u>
Balance of Unredeemed Taxes Beginning of Fiscal Year:		190,957	38,983
Taxes Executed to Town During Fiscal Year:	440,706		
Interest Collected After Lien Execution:	1,348	10,783	6,555
Redemption Cost:	558	1,637	352
Overpayment:		462	

TOTAL DEBITS	<u>\$442,612</u>	<u>\$203,839</u>	<u>\$45,890</u>
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<u>Credits:</u>	<u>Levy Of:</u>		
	<u>1989</u>	<u>1988</u>	<u>Prior</u>
Remittance to Treasurer During Fiscal Year:			
Redemptions:	72,354	68,264	26,841
Interest and Costs After Lien:	1,877	12,420	6,907
Abatements During Year:	1,469	1,174	10,536
Deeded to Town During Year:			1,606
Unredeemed Taxes at End of Fiscal Year:	366,913	121,980	

TOTAL CREDITS	<u>\$442,612</u>	<u>\$203,839</u>	<u>\$45,890</u>
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PLANNING DEPARTMENT ANNUAL REPORT

In the past year the Planning Board and I have continued to complete projects which will help Lincoln to better manage and control growth when the economy turns around. I would like to thank the members of the Board who have been very patient, enduring many long meetings this past year, as we tried to complete several major projects. The Board members for this past year and their attendance was as follows:

John Patterson	16 of 20 meetings
Philip Gravink	13 of 20 meetings
Jeffrey Mayhew	8 of 13 meetings
Joe Chenard	17 of 20 meetings
Pat Romprey	13 of 20 meetings
Joanne Engler	17 of 20 meetings
Pat McTeague	17 of 20 meetings
Duncan Riley	2 of 5 meetings

The Board and I would like to thank Jeffrey Mayhew for his years of service. As Jeff was the Selectmen's Representative on the Planning Board, he was unable to continue as a member of the Board when he resigned as Selectman in October. Duncan Riley has replaced Jeff as the Selectmen's Representative.

The largest project completed by the Planning Department and approved by the Planning Board this year was the updating of Lincoln's Master Plan. This project took most of the past year and incorporates the changes which have occurred in Lincoln, over the past five years, into the document. This document should be used to guide the decisions of various Town Boards and Committees.

In conjunction with the Master Plan, the Board and I rewrote the Land Use Plan Ordinance. The revised Ordinance will provide greater protection to residential neighborhoods in Town from high density developments. It also eases some of the restrictions placed on individual homeowners with respect to setbacks. Changes were also made to clear up some conflicting and unclear sections of the Ordinance. After working on the Ordinance for most of the past year, and holding several public meetings, and two public hearings, the Board unanimously recommends the amendments to the Ordinance. This amendment will be voted on at the 1991 Annual Meeting.

Other projects which the Planning Department completed this year included the writing of the Solid Waste Management Plan, several grant applications, and implementation of the Recycling Program.

Respectfully submitted,
MARC RESNICK
Town Planner

LINCOLN PUBLIC LIBRARY

1990 ANNUAL REPORT

Our 1990 circulation figures are as follows:

Adult Fiction	4,680
Adult Non-Fiction	1,113
Juvenile Fiction	1,729
Juvenile Non-Fiction	579
Video Cassettes	1,195
Magazines	842

These figures represent an increase of 6% over 1989; and a 40% increase since 1985. Our collection grew by 461 books and 50 videos in 1990. Inter-library loan requests numbered 94.

Major purchases included a dozen chairs for the reading area, a vacuum cleaner and additional shelving for our ever-expanding book collection.

During the month of March we hosted the storytelling team, "Tellalore." They were sponsored by the Lafayette Arts Council and performed for the kindergarten and first grade.

Throughout the winter the library held a weekly, "quilting," night when local women met and worked on their handwork and various crafts.

The summer reading program added extra motivation for students in grades 1 - 8 who kept on reading in spite of being on summer vacation.

We have been most fortunate this year to have many contributions from within our community. The First NH Banks donated a 5 volume set entitled, "New Hampshire, A Visual History," which contains a treasure trove of historical photographs that preserve the rich heritage of our great state.

The Clearbrook Homeowner's Association presented the library with a check for \$500. Their generosity enabled us to purchase the additional shelving.

The Innisfree Bookshop has donated many books and a \$50 gift certificate.

Last - but most certainly, not least - we received many donations of books and magazines from our patrons.

We sincerely appreciate the support and generosity we received in 1990. This support is an acknowledgement of the growing role of the Library within the community.

Respectfully submitted:

Carol Govoni
Librarian

RECREATION DEPARTMENT

This year the Recreation Department experienced significant growth in program participation.

Eighteen teams - a 30% increase - turned out to participate in the "Kanc Crazy Races."

Summer Camp attendance was staggering, almost doubling the previous year.

Due to good snow conditions, the Kanc Ski Slope operated all ten weeks.

Little League Baseball numbers were high enough to consider a fourth team. Our All-Star Team placed third in the Wolfeboro invitational tournament.

Pee-Wee Soccer carried 23 players (boys and girls) up from 15 last year. They finished 9-2 in the season and won all three games in the final jamboree held in Plymouth.

Karate (a full-time program) has increased by 40% and is still growing.

Pee-Wee Basketball had two teams in 1990 as opposed to one in 1989 and the girls have doubled their numbers as well.

Open Gym Time on Saturdays has shown a 60% increase over the previous year.

Girl's Little League Softball had two teams as opposed to one last year.

The Adult Tennis League had nearly 40 players participating.

Most importantly, community participation is climbing and, as a result, more things are happening.

Our Recreation Committee members at present are: Quent Boyle, Bob Nelson, Mary Ganey, Lance Burak, Mike Reardon and Marcy Dovholuk.

Attendance for 1990 meetings was as follows:

Quent Boyle attended 16 of 20 meetings

Bob Nelson attended 17 of 20 meetings

Mike Reardon attended 15 of 20 meetings

Lance Burak attended 10 of 20 meetings

Marcy Dovholuk attended 6 of 20 meetings

Mary Ganey attended 18 of 20 meetings

Town Manager, Richard Brown attended 7 of 20 meetings

Woodstock Selectmen did not attend any meetings.

1990 PARTICIPATION STATISTICS

	Lincoln	Woodstock
Summer Camp	56%	44%
Pee-Wee Basketball	66%	34%
Pee-Wee Soccer	59%	41%
Skiing	55%	45%

I would like to thank the countless volunteers for all their support with our programs. Also, a special thanks to the local businessmen and women who have donated prizes, facilities and food for our various activities.

A special thanks to Mike Dickerman for keeping us in the news. Last but not least, the Friends of Recreation deserve a hearty, "Thanks," for their contribution of seven new lights on the slope at the Kanc, a new ping pong table, and many more improvements that have enhanced our programs. Let's all keep up the good work!

Respectfully submitted:

Tony Mure
Recreation Director

Lincoln Police Department 1990 Annual Report

The past year has brought several changes to the Department including my own arrival to fill the vacancy created by Chief Peltier's retirement. I would like to take this opportunity to thank Wally, members of the Department and the many officials and residents of Lincoln who have made my family and myself feel at home here.

In reviewing the Department's activity over the past several years, I was immediately struck by the volume of cases investigated by the Department. Beginning in 1988, there have been over 1,000 cases investigated each year with an approximate 5% increase annually. A review of the major crimes in our area reveals the following information:

Crime Index for Grafton County (Top 6 Towns)

Lebanon	762
Plymouth	320
LINCOLN	313
Hanover	275
Bristol	202
Littleton	181

To further put this in perspective; the following list represents communities throughout the State that have a similar crime index:

Franklin (Merrimack County)	353
Meredith (Belknap County)	334
Belmont (Belknap County)	319
Amherst (Hillsboro County)	313
Windham (Rockingham County)	280

Based on these factors; I believe that the Department has been reasonably proficient in it's crime management; especially when one considers that many of these departments have more resources available to them. I have found (not surprisingly) that many of our crimes are property related, for example; burglary and larceny. I would like to encourage all of Lincoln's residents and homeowners to, "be their brother's keeper," and report any unusual activity occurring in our neighborhoods or business areas.

In 1991, your Police Department will be striving to improve or make more effective our presence on side streets and secondary roads. We'll also be attempting to reduce vehicle speeds in the downtown area of Main Street and make motorists more aware of pedestrians. We will also be seeking a more pro-active role in community involvement in the hopes of providing positive interaction with our school and young people. Look for us to be patrol-

ling neighborhoods on foot or bicycles as we strive to work more closely with all of you.

In closing, I would like to advise you of our, "Open Door Policy." Please stop by and let us know your ideas or thoughts on how to make Lincoln a better place to work and live.

Respectfully submitted:

R. Craig Ohlson
Chief of Police

COMMUNICATIONS CENTER 1991 ANNUAL REPORT

"Progress and efficiency" would seem to have been our by-line for 1990. As we strove to increase our efficiency in providing emergency services to the Lincoln-Woodstock community, we incorporated several new services into daily regimen.

In July, we began utilizing a SPOTS computer. The acquisition of this equipment allowed us to directly access State and FBI information and relay it directly to the Officer requesting a background check. Previously, we had to contact the Sheriff's Department or Troop F to seek this information.

A voice-activated tape recording system was installed to tape 911 calls and local police radio calls. This system allows us to verify information received and provides us with evidence of the call and our response in the event that it is needed in the future.

The Town's liability insurance carrier required that cameras be installed in the jail cells to continuously monitor incarcerated individuals. Since the installation of this system, we are able to provide surveillance of these subjects from our desk.

The "Good Morning," program is still very active. All of us in the Communications Center find it a pleasure to speak with 34 of our elder and senior citizens every morning.

One of the Town's longest term employees, Pat Reardon, decided to retire in 1990. We enjoyed working with Pat and continue to wish him happiness and good health. Another of our colleagues, Joe Trudell, also decided it was time to move on. We also wish Joe success in his future endeavors. John Hilliard and Linda Dunn were hired to fill these positions.

The statistical summary of 1990 events is as follows:

Lincoln Police

Radio: 30,797
Phone: 21,237
Alarms: 149

Woodstock Police

Radio: 10,079
Phone: 4,567
Alarms: 11

Lin-Wood Ambulance

Radio: 2,899
Phone: 719

US Forest Service

Radio: 505
Phone: 60

Lincoln Fire

Radio: 1,126
Phone: 171
Alarms: 56

Woodstock Fire

Radio: 718
Phone: 86
Alarms: 29

911 Service

Calls: 11,989

SPOTS Computer

SPOTS: 6,024

In addition to the above numbers, 4,339 people came into our facility to seek assistance during the year.

We would like to thank the officials and residents of Lincoln and Woodstock for their support and cooperation throughout 1990.

Respectfully submitted:

Carol Rannacher
Chief Dispatcher

John Hilliard
John Horgan
Linda Dunn



TOWN WARRANT

BUDGET

TOWN OF LINCOLN, NEW HAMPSHIRE

ANNUAL MEETING WARRANT MARCH 12, 1991

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

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

You are hereby notified to meet at the Lin-Wood Public School in said Lincoln on Tuesday, the twelfth (12th) 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 WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 10:00 AM TO 6:00 PM:

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

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

ARTICLE # 3. To vote by Official Ballot on the amendments to the Lincoln Sign Ordinance, as proposed by the Planning Board.

ARTICLE # 4. Shall we adopt the provisions of RSA 72:37 for the exemption for the blind from property tax? This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of \$15,000. (Inserted by petition).

ARTICLE # 5. Shall we adopt the provisions of RSA 72:29-a II to increase the surviving spouse exemption for surviving spouses of veterans who died while on active duty in certain conflicts from \$700 to \$1,400.

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

ARTICLE # 6. To see if the Town will vote to raise and appropriate the sum of \$3,400,000 for the purpose of construction of a Water Treatment Plant and related appurtenances, including an intake structure, upgrading of the Cold Springs Well Field, and water conservation measures. Three Million, Four Hundred Thousand Dollars (\$3,400,000) of such sum to be raised through the issuance of bonds and notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the Selectmen to invest said monies and; to authorize the Selectmen to apply for, obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. (Written vote required).

ARTICLE # 7. To see how much money the Town will vote to raise and appropriate for General Government.

(Budget Committee recommends \$338,096).

ARTICLE # 8. 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 # 9. To see how much money the Town will vote to raise and appropriate for Public Safety.

(Budget Committee recommends \$376,690).

ARTICLE # 10. To see how much money the Town will vote to raise and appropriate for the purchase of a Police Cruiser.

(Budget Committee recommends \$18,000).

ARTICLE # 11. To see how much money the Town will vote to raise and appropriate for Renovations in the Police Station.

(Budget Committee recommends \$15,000).

ARTICLE # 12. 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 # 13. To see if the Town will vote to authorize the Selectmen to have the Town join the Twin State Mutual Aid Fire Association, a New Hampshire Municipal Corporation, upon such terms and conditions as they deem appropriate.

ARTICLE # 14. To see how much money the Town will vote to raise and appropriate for Highways, Streets and Bridges.

(Budget Committee recommends \$187,429).

ARTICLE # 15. To see how much money the Town will vote to raise and appropriate for the Highway Block Grant.

(Budget Committee recommends \$16,780).

ARTICLE # 16. To see how much money the Town will vote to raise and appropriate to the **Public Works Vehicles Capital Reserve Fund.**

(Budget Committee recommends \$25,000).

ARTICLE # 17. To see if the Town will vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) for the purchase of a **One-Ton Dump Truck, with equipment,** and authorize withdrawal of twenty-five thousand dollars (\$25,000) from the **Public Works Vehicles Capital Reserve Fund** created for that purpose.

(Budget Committee recommends \$25,000).

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

(Budget Committee recommends \$50,000).

ARTICLE # 19. To see how much money the Town will vote to raise and appropriate for the purchase of a **Sidewalk Tractor.**

(Budget Committee recommends \$40,000).

ARTICLE # 20. To see how much money the Town will vote to raise and appropriate to **Replace Two Plows.**

(Budget Committee recommends \$8,000).

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

(Budget Committee recommends \$212,208).

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

(Budget Committee recommends \$49,797).

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

(Budget Committee recommends \$50,000).

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

(Budget Committee recommends \$78,727).

ARTICLE # 25. 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 # 26. To see if the Town will vote to establish a **Capital Reserve Fund** under the provisions of RSA 35:1 for the purpose of **Library Building Addition.**

ARTICLE # 27. To see how much money the Town will vote to raise and appropriate to the **Library Building Addition Capital Reserve Fund.**

(Budget Committee recommends \$15,000).

ARTICLE # 28. 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 \$483,377).

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

(Budget Committee recommends \$161,820).

ARTICLE # 30. To see how much money the Town will vote to raise and appropriate to the **Water System Improvements Capital Reserve Fund.**

(Budget Committee recommends \$100,000).

ARTICLE # 31. 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 \$266,375).

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

(Budget Committee recommends \$35,000).

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

ARTICLE # 34. To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80.

ARTICLE # 35. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the year, in accordance with RSA 31:95-b.

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

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

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.

ARTICLE # 39. To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

ARTICLE # 40. To transact any other business that may legally come before the meeting.

Given under our hands and seal this 22nd day of February 1991.

Duncan Riley

Lance Burak

Deanna L. Calistro

Selectmen of Lincoln

A true copy of warrant, Attest:

Duncan Riley

Lance Burak

Deanna L. Calistro

Selectmen of Lincoln

PURPOSES OF APPROPRIATION (RSA 31:4)	1	2	3	4		5
	Actual Appropriations 1990 (1990-91) (omit cents)	Actual Expenditures 1990 (1990-91) (omit cents)	Selectmen's Budget 1991 (1991-92) (omit cents)	Budget Committee		Not Recommended (omit cents)
				Recommended 1991 (1991-92) (omit cents)		
GENERAL GOVERNMENT						
1 Town Officers' Salary	104,046	101,659	108,901	108,901		
2 Town Officers' Expenses	76,442	70,608	77,773	77,773		
3 Election and Registration Expenses	1,545	1,517	1,545	1,545		
4 Cemeteries	8,910	7,856	9,510	9,510		
5 General Government Buildings	17,045	19,772	18,845	18,845		
6 Reappraisal of Property						
7 Planning and Zoning	36,535	33,365	36,522	36,522		
8 Legal Expenses	8,700	25,294	10,000	10,000		
9 Advertising and Regional Association						
10 Contingency Fund	75,000	-0-	75,000	75,000		
PUBLIC SAFETY						
11 Police Department	231,028	246,421	278,380	278,380		
12 Fire Department	16,081	16,838	16,077	16,077		
13 Civil Defense	1,150	93	1,150	1,150		
14 Communications Center	103,180	100,475	73,083	73,088		
HIGHWAYS, STREETS & BRIDGES						
15 Town Maintenance	145,042	159,896	151,283	151,283		
16 Highway Block Grant	16,197	16,197	16,780	16,780		
17 Street Lighting	32,860	30,209	36,146	36,146		
SANITATION						
18 Solid Waste Disposal	262,985	134,417	212,208	212,208		
19 Garbage Removal						
HEALTH						
20 Health Department	30,465	25,615	47,572	47,572		
21 Hospitals and Ambulances						
22 Animal Control	1,960	1,958	2,225	2,225		
23 Vital Statistics						
WELFARE						
24 General Assistance	15,000	31,270	50,000	50,000		
25 Old Age Assistance						
26 Aid to the Disabled						
CULTURE AND RECREATION						
27 Library	20,107	20,462	21,869	21,869		
28 Parks and Recreation	57,000	62,173	54,108	54,108		
29 Patriotic Purposes	1,750	1,500	2,750	2,750		
30 Conservation Commission						
DEBT SERVICE						
31 Principal of Long-Term Bonds & Notes	260,000	260,000	255,000	255,000		
32 Interest Expense—Long-Term Bonds & Notes	211,689	211,689	193,377	193,377		
33 Interest Expense—Tax Anticipation Notes	25,000	26,278	35,000	35,000		
34 Interest Expense—Other Temporary Loans						
35 Fiscal Charges on Debt						
CAPITAL OUTLAY (see sched.)	534,453	472,204	446,000	446,000		
36 Forest Service Patrol	8,000	8,000	8,000	8,000		
37 Water Treatment Project			3,400,000	3,400,000		
OPERATING TRANSFERS OUT						
38 Payments to Capital Reserve Funds:						
39						
40 General Fund Trust (RSA 31:19-a)						
MISCELLANEOUS						
41 Municipal Water Department	62,342	57,875	66,979	66,979		
42 Municipal Sewer Department	97,262	77,662	94,841	94,841		
43 Municipal Electric Department						
FICA, Retirement & Pension Contributions	60,210	60,210	84,000	84,000		
44 Insurance	156,301	157,152	180,150	180,150		
45 Unemployment Compensation	2,225	1,803	2,225	2,225		
46 TOTAL APPROPRIATIONS	2,680,510	2,440,468	6,067,299	6,067,299		

TOWN OF LINCOLN, NH

SCHEDULE OF PROPOSED 1991 CAPITAL EXPENSES

	1990	1991

Plow Replacement	9,250	8,000
Police Cruiser	16,900	18,000
Renovations - Police Station	25,000	15,000
Water System Cap. Improvement Fund	215,000	100,000
Paving & Sidewalks	16,303	50,000
Wastewater Treatment Plant - Monitoring Wells & Testing	105,000	-0-
Revaluation Capital Reserve	12,000	35,000
Fire Truck Capital Reserve	50,000	50,000
Town Building Capital Reserve	50,000	50,000
Recreation Area Bldg. Cap. Reserve	15,000	15,000
Public Works Vehicles Cap. Reserve	20,000	25,000
Public Works Sidewalk Tractor	-0-	40,000
Library Bldg. Addition Cap. Reserve	-0-	15,000
Public Works One-Ton Dump Truck	-0-	25,000*
GRAND TOTAL	\$534,453	\$446,000

*From Capital Reserve

SUPPLEMENTAL SCHEDULE

TOWN OF LINCOLNFiscal Year Ending December 31, 1991

10% Limitation per RSA 32:8

76	Total Amt. recommended by Bud. Committee (line 46 Column 4)		<u>6,067,299</u>
	LESS EXCLUSIONS:		
77	Principal: Long Term Bonds & Notes (line 31)	\$	<u>255,000</u>
78	Interest: Long Term Bonds & Notes (line 32)	\$	<u>193,377</u>
79	Capital Outlays funded from Long Term Bonds & Notes per RSA 33:6 & 33:7-b (line 36 thru 37)	\$	<u>3,400,000</u>
80		\$	<u> </u>
81		\$	<u> </u>
82		\$	<u> </u>
83	Mandatory Assessments	\$	<u> </u>
84		\$	<u> </u>
85		\$	<u> </u>
86		\$	<u> </u>
87	Amount Recommended less Exclusions		<u><u>2,218,922</u></u>
88	10% of Amt. Recommended less Exclusions	\$	<u>221,892</u>
89	Add Amt. Recommended by Bud. Comm. (line 46 column 4)	\$	<u><u>6,067,299</u></u>
90	MAXIMUM AMOUNT THAT MAY BE APPROPRIATED BY TOWN MEETING		<u><u>6,289,191</u></u>

SOURCES OF REVENUE	1	2	3	4
	Estimated Revenues 1990 (1990-91) (omit cents)	Actual Revenues 1990 (1990-91) (omit cents)	Selectmen's Budget 1991 (1991-92) (omit cents)	Estimated Revenues 1991 (1991-92) (omit cents)
TAXES				
47 Resident Taxes				
48 National Bank Stock Taxes				
49 Yield Taxes	2,000	82	100	100
50 Interest and Penalties on Taxes	23,000	95,187	53,505	53,505
51 Inventory Penalties				
52 Land Use Change Tax				
INTERGOVERNMENTAL REVENUES-STATE				
53 Shared Revenue-Block Grant	86,195	86,195	86,195	86,195
54 Highway Block Grant	16,197	16,197	16,780	16,780
55 Railroad Tax				
56 State Aid Water Pollution Projects	38,302	38,302	37,123	37,123
PAYMENT IN LIEU OF TAXES:				
57 State-Federal Forest Land/Recreation Land/Flood Land	53,450	53,450	70,513	70,513
58 Other (MS-1, p.2, lines 20-22) Road Toll Refund	1,000	-0-	2,000	2,000
59 Other Reimbursements District Court Rent	4,500	4,500	4,500	4,500
INTERGOVERNMENTAL REVENUES-FEDERAL				
60 Forest Service Patrol	8,000	8,648	8,000	8,000
LICENSES AND PERMITS				
61 Motor Vehicle Permit Fees	160,000	138,472	140,000	140,000
62 Dog Licenses	150	252	200	200
63 Business Licenses, Permits and Filing Fees	10	628	100	100
CHARGES FOR SERVICES				
64 Income From Departments	100,000	159,897	145,000	145,000
65 PROCEEDS FROM PROPERTY Fees	700	1,112	1,500	1,500
MISCELLANEOUS REVENUES				
66 Interests on Deposits	35,000	36,282	15,000	15,000
67 Sale of Town Property				
68 Water & Sewer Connection Fees	135,735	172,150	125,584	125,584*
OTHER FINANCING SOURCES				
69 Proceeds of Bonds and Long-Term Notes			3,400,000	3,400,000
70 Income from Water and Sewer Departments				
71 Withdrawals from Capital Reserve			25,000	25,000
72 Withdrawals from General Fund Trusts				
73 Income from Trust Funds				
74 Fund Balance				
75 TOTAL REVENUES AND CREDITS	665,589	811,354	4,131,350	4,131,350

*Water Connection Fees \$51,264
 *Sewer Connection Fees \$74,320

Total Appropriations (line 46)	<u>6,067,299</u>
Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 75)	<u>4,131,350</u>
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	<u>\$ 1,935,949</u>

BUDGET OF THE TOWN OF LINCOLN , N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW

TOWN OF LINCOLN, NEW HAMPSHIRE
Office and Department Telephone Numbers

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

UNAUDITED 1990 PAYROLL BY DEPARTMENT

Town Officer's Expenses

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Brown, Richard B.	36,310.17		36,310.17
Roberts, Kalene	23,178.13		23,178.13
Dovholuk, Sandy	18,605.95		18,605.95
Readey, Colleen	16,118.43	122.25	16,118.43
Riley, Duncan	900.00		900.00
Burak, Lance	900.00		900.00
Rannacher, Earl	1,200.00		1,200.00
Henderson, Robert	175.00		175.00
Mayhew, Jeffrey	600.00		600.00
Branscombe, Fred	100.00		100.00

Elections

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Donahue, Mary	150.00		150.00
Pickette, Mildred	50.00		50.00
Fulton, Marge	150.00		150.00
Fulton, Harold	150.00		150.00
Parent, Carol	100.00		100.00

Cemetery, Town Building & Library

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Aldridge, Victor	4,772.67		4,772.67

Planning & Zoning

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Resnick, Marc	24,646.04		24,646.04

Police Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Ohlson, Craig	10,108.65	400.08	10,508.73
Peltier, Wallace	19,201.09	5,207.35	24,408.44
Peltier, Michael	22,468.39	5,927.41	28,395.80
Moser, David	21,050.92	4,511.88	25,562.80
Dow, Richard E.	6,261.66	673.02	6,934.68
Drew, Lawrence	20,667.08	4,643.97	25,311.05
Tamulonis, Michael	19,245.37	5,974.08	25,219.45
Oleson, Fred	508.56		508.56
Peltier, Brian	1,288.54		1,288.54
Chivell, Joseph	18,826.87	5,578.40	24,405.27
Cimikowski, Stefan	129.15		129.15
Chivell, Kelley	91.88		91.88

Police Department (Cont.)

Cimikowski, Kelly	66.50	66.50
Mulleavey, Scott	1,987.01	1,987.01*
Peltier, Matthew	2,292.41	2,292.41*
Hilliard, David	1,573.80	1,573.80
Borgia, Kenneth	1,632.30	1,632.30
DeCosta, Anthony	276.90	276.90
Stratton, Marvin	856.64	856.64

*Includes wages from Communications Center

Fire Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
McInnis, Joseph	1,036.46		1,036.46
Haynes, Nathan	450.76		450.76
Duguay, Arthur	172.89		172.89
Boyle, James R.	256.34		256.34
Lavigne, Daryl	140.71		140.71
Muska, Bryan	179.99		179.99
Beaudin, Paul	140.71		140.71
Vaughn, John	300.95		300.95
Willey, William	82.34		82.34
Landry, Raymond	304.28		304.28
Sousa, Merrick	475.93		475.93
Kenney, Robert	620.19		620.19
Blaisdell, Jay	189.54		189.54
Perkins, John	123.84		123.84
Stevens, Dean	371.75		371.75
Mozeika, Edward	234.59		234.59
Sellingham, Mark	199.97		199.97
Herbert, Richard R.	300.95		300.95
Leclair, Matthew S.	48.16		48.16
Clark, Alan	407.26		407.26
Hartle, Larry	568.70		568.70

Animal Control

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Mulleavey, Raymond	1,260.00		1,260.00

Library

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Govoni, Carol	4,457.36		4,457.36
Nicoll, Dorris	3,074.40		3,074.40
Peltier, Janet	1,000.32		1,000.32

Communications Center

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Rannacher, Carol	18,210.07	4,897.63	23,107.70
Hilliard, John	12,168.42	1,963.75	14,132.17*
Horgan, John	18,162.13	3,290.88	21,453.01*
Considine, David	2,022.35		2,022.35
Gilbert, Robert	405.00		405.00
Dunn, Linda	3,734.75	381.69	4,116.44*
Reardon, Patrick	5,795.34	388.32	6,183.66
Trudell, Joe	8,729.59	856.71	9,586.30

*Includes wages earned in the Police Department

Maintenance Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Dauphine, Clifton	24,986.92	5,287.17	30,274.09*
Jenkins, D. William	11,645.80	944.10	12,589.90
Willey, William	14,220.69	4,773.34	18,994.03
Dyer, Richard	16,588.28	2,077.11	18,665.39
Hosford, James	976.89		976.89
Wescott, Lew	4,817.85		4,817.85
Bujeaud, Mark	5,583.96		5,583.96

*Includes Fire Department Wages

Solid Waste Facility

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Gagnon, Michael	20,443.41	2,969.24	23,412.65
Strickland, Thomas	16,907.88	4,490.73	21,398.61
LaRue, Paul E.	14,385.22	4,191.22	18,576.44

Water & Sewer Departments

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Durrell, Clayton	22,549.68	6,264.86	28,814.54

Recreation Department

<u>Employee's Name:</u>	<u>Regular Wages</u>	<u>Overtime</u>	<u>Gross</u>
Mure, Anthony	18,444.00		18,444.00
Germain, Frederick	1,521.02		1,521.02
Duguay, Jane	4,982.88		4,982.88*
Readey, Joseph	35.75		35.75
O'Brien, Kevin	1,122.00		1,122.00
Rand, Julie	1,361.75		1,361.75
Evans, Rebecca	1,021.63		1,021.63
Carlson, Katherine	414.75		414.75

Recreation Department (Cont.)

Tetley, Doris B.	137.50	137.50
Fitzpatrick, Kathleen	1,144.00	1,144.00
Corcoran, Gayle J.	1,113.75	1,113.75
Dovholuk, Clinton W.	638.88	638.88
Barry, Theresa	610.50	610.50
Weeden, Natalie	1,003.75	1,003.75
Landry, Jeffrey	126.75	126.75

*Includes wages earned as Dispatcher & Supervisor of Checklist

Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
Manchester, New Hampshire 03101
(603) 622-7070

INDEPENDENT AUDITOR'S REPORT

Board of Selectmen
Town of Lincoln, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Lincoln, New Hampshire, as of and for the year ended December 31, 1989, as listed in the table of contents. These general purpose financial statements are the responsibility of Town Officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town Officials, as well as evaluating the overall 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 2, the Town has recognized tax revenues of \$352,418 in the General Fund and \$381,787 in the Property Tax Agency Fund which were not received in cash within sixty days of year end as is required by generally accepted accounting principles (GASB Interpretation 3). Town Officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the undesignated General Fund balance from \$452,676 to (\$281,529), 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, 1989 and the results of operations and changes in financial position of its non-expendable trust fund types for the year then ended, in accordance with generally accepted accounting principles.

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

Vachon, Clukey & Co., PC

March 23, 1990

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, 1989

	Governmental Fund Types		Fiduciary Fund Types	Totals (Memorandum Only) For the years ended December 31,	
	General	Capital Projects	Expendable Trust	1989	1988
Revenues:					
Taxes	\$2,047,932			\$2,047,932	\$1,032,509
Licenses and permits	153,688	\$171,190	\$328,437	653,315	497,484
Intergovernmental revenues	263,509			263,509	339,157
Charges for service	139,518			139,518	99,143
Miscellaneous revenues	51,013	69,410	35,944	156,367	93,882
Total Revenues	<u>2,655,660</u>	<u>240,600</u>	<u>364,381</u>	<u>3,260,641</u>	<u>2,062,175</u>
Expenditures:					
Current:					
General government	493,487			493,487	480,659
Public safety	324,886			324,886	307,332
Highways and streets	153,787			153,787	197,327
Health and welfare	47,143			47,143	23,132
Sanitation	305,121			305,121	259,426
Culture and recreation	58,216			58,216	52,805
Capital outlay	200,885	647,908		848,793	2,037,522
Debt service	383,068			383,068	331,476
Total Expenditures	<u>1,966,593</u>	<u>647,908</u>		<u>2,614,501</u>	<u>3,689,679</u>
Excess of Revenues Over (Under) Expenditures	<u>689,067</u>	<u>(407,308)</u>	<u>364,381</u>	<u>646,140</u>	<u>(1,627,504)</u>
Other Financing Sources (Uses):					
Proceeds of Debt					1,510,000
Operating transfers in	172,298	306,760	262,000	741,058	290,016
Operating transfers out	(568,760)	(78,920)	(93,378)	(741,058)	(290,016)
Total Other Financing Sources (Uses)-Net	<u>(396,462)</u>	<u>227,840</u>	<u>168,622</u>		<u>1,510,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>292,605</u>	<u>(179,468)</u>	<u>533,003</u>	<u>646,140</u>	<u>(117,504)</u>
Fund Balances - January 1	<u>413,056</u>	<u>86,737</u>	<u>539,161</u>	<u>1,038,954</u>	<u>1,156,458</u>
Residual equity transfer (Note 1)	<u>28,773</u>	<u>(28,773)</u>			
Fund Balances (Deficit) - December 31	<u>\$734,434</u>	<u>(\$121,504)</u>	<u>\$1,072,164</u>	<u>\$1,685,094</u>	<u>\$1,038,954</u>

See notes to financial statements

EXHIBIT A

TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1989

	Governmental Type Funds		Fiduciary		Account Group		Totals (Memorandum Only)	
	Fund Types		Trust		General		December 31, 1989	
	General	Capital Projects	Trust & Agency	Long-Term Debt	December 31, 1989	December 31, 1988		
ASSETS								
Cash (Note 1)	\$525,234	\$99,931	\$807,665				\$1,432,830	\$1,362,835
Receivables:								
Taxes (Note 1)	630,134		435,408				1,065,542	707,092
Accounts								1,576
Accrued interest			51,859				51,859	23,553
Due from other governments	68,758						68,758	49,668
Due from other funds (Note 5)	423,229	77,412	776,397				1,277,038	1,243,394
Amount to be provided for retirement of general obligation debt								
Total Assets	\$1,647,355	\$177,343	\$2,071,329		\$2,860,000	\$2,860,000	\$6,756,027	\$6,433,118
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$35,415						\$35,415	\$84,934
Accrued expenses	12,201						12,201	134,910
Deposits	2,260	\$46,709					48,969	2,260
Due to other governments			\$832,953				832,953	881,391
Due to other funds (Note 5)	863,045	252,138	161,855				1,277,038	1,243,394
General obligation debt payable (Note 4)					\$2,860,000	\$2,860,000	2,860,000	3,045,000
Total Liabilities	912,921	298,847	994,808		2,860,000	2,860,000	5,066,576	5,391,889
Fund Balances (Deficit):								
Reserved for endowments (Note 6)			4,275				4,275	2,275
Unreserved:								
Designated (Note 7)	281,758		1,072,164				1,353,922	762,095
Undesignated (Note 8)	452,676	(121,504)	82				331,254	276,859
Total Fund Balances	734,434	(121,504)	1,076,521				1,689,451	1,041,229
Total Liabilities and Fund Balances	\$1,647,355	\$177,343	\$2,071,329		\$2,860,000	\$2,860,000	\$6,756,027	\$6,433,118

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, 1989

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$2,007,359	\$2,047,932	\$40,573
Licenses and permits	166,060	153,688	(12,372)
Intergovernmental revenues	238,401	263,509	25,108
Charges for service	119,070	139,518	20,448
Miscellaneous revenues	30,380	51,013	20,633
Total Revenues	2,561,270	2,655,660	94,390
Expenditures:			
Current:			
General government	558,715	493,487	65,228
Public safety	321,532	324,886	(3,354)
Highways and streets	177,305	153,787	23,518
Health and welfare	40,851	47,143	(6,292)
Sanitation	422,537	305,121	117,416
Culture and recreation	61,447	58,216	3,231
Capital outlay	200,885	200,885	
Debt service	404,402	383,068	21,334
Total Expenditures	2,187,674	1,966,593	221,081
Excess of Revenues Over (Under) Expenditures	373,596	689,067	315,471
Other Financing Sources (Uses):			
Operating transfers in	140,988	172,298	31,310
Operating transfers out	(568,760)	(568,760)	
Total Other Financing Sources (Uses) - Net	(427,772)	(396,462)	31,310
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(54,176)	292,605	346,781
Fund Balances - January 1, 1989	413,056	413,056	
Residual equity transfer		28,773	28,773
Fund Balances - December 31, 1989	\$358,880	\$734,434	\$375,554

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, 1989

	<u>1989</u>	<u>1988</u>
Operating revenues:		
Investment income	\$216	\$138
Operating expenses	<u>134</u>	<u>191</u>
Net operating income	82	(53)
Non-operating revenues:		
Bequests	<u>2,000</u>	<u> </u>
Net income	2,082	(53)
Fund Balances – January 1	<u>2,275</u>	<u>2,328</u>
Fund Balances – December 31	<u>\$4,357</u>	<u>\$2,275</u>

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, 1989

	<u>1989</u>	<u>1988</u>
Sources of Working Capital:		
Net income (loss)	<u>\$2,082</u>	<u>(\$53)</u>
Elements of Net Increase (Decrease) in Working Capital:		
Cash	<u>\$2,082</u>	<u>(\$53)</u>

See notes to financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 1989

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 Property Taxes 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 Hampshire State law (RSA 41:29). At year end, the carrying amount of the Town's various cash deposits was \$1,432,830 and the bank balance was \$1,314,190. Of the bank balance, \$461,390 was covered by federal depository insurance and \$852,800 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.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1989

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.

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.

For the year ended December 31, 1989, covered wages under this plan were \$434,948, and total wages paid to all employees were \$575,320. Contributions by the Town were \$16,366 with employees contributions totaling \$28,475. Percentage rates of covered payroll by the Town equaled 5.53% from January to June and 6.23% thereafter for Police, and 2.67% from January to June and 2.48% thereafter for Town employees. The employees contribution for Police and Town employees equaled 9.3% and 5.0% respectively. As of December 31, 1989 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.

Certain Town employees participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits them to defer a portion of their salary which is not available to them until termination, retirement death or unforeseen emergency. All amounts of compensation deferred under the plan and income attributable to those amounts remain the property of the Town until made available to covered employees. Participants rights are equal to general creditors of the Town. Plan assets, while not material, have not been included in the general purpose financial statements as is required by generally accepted accounting principles.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1989

Property Taxes

The Town's property tax was levied on the assessed value listed as of the prior April 1st (\$424,570,975) for all taxable real property located within the Town, and were due on July 3 and December 1. After the due date taxes accrue interest at 12% per annum. Current collections for the period ended December 31, 1989 were 79.5% 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 1989 and prior are recorded as receivables. The net 1989 receivables collected prior to March 31, 1990 and expected to be collected in the future have been recognized as tax revenue, which is not in accordance with generally accepted accounting principles. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3), which would reduce undesignated fund balance from \$452,676 to (\$281,529), 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.

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 Fire Station and Fire Truck capital projects funds were closed and the remaining equity balance transferred to the general fund.

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:

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.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1989

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.

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:

Total appropriations at March 14, 1989 Town Meeting	\$2,729,328
Overlay	39,930
Timing Differences:	
Continued appropriations January 1, 1989	268,934
Continued appropriations December 31, 1989	(281,758)
Total General Fund	<u><u>\$2,756,434</u></u>

NOTE 4--CHANGES IN LONG-TERM DEBT

The following is a summary of debt transactions of the Town for the year ended December 31, 1989.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1989

General Obligation Debt Payable - January 1, 1989	\$3,045,000
General Obligation Debt Retired	(185,000)
General Obligation Debt Payable - December 31, 1989	<u>\$2,860,000</u>

Debt payable at December 31, 1989 consists of the following General Obligation issues:

\$200,000 - 1983 Water Serial Notes due in annual installments of \$15,000 through July 15, 1993 and \$10,000 through July 15, 1998; interest at 6.2% to 9.7%	\$110,000
\$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%	170,000
\$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%	295,000
\$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%	520,000
\$275,00 - 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%	255,000
\$1,510,00 - 1988 Capital Improvements Bonds due in annual installments of \$80,000 January 15, 1990 to 1991; \$75,000 January 15, 1992 to 2009, interest at 7.5% to 7.82%	<u>1,510,000</u>
	<u>\$2,860,000</u>

The annual requirements to amortize all debt outstanding as of December 31, 1989, including interest of \$1,734,178 are as follows:

Year Ended December 31,	General Obligation Debt Payable
1990	\$471,689
1991	448,377
1992	364,964
1993	350,916
1994	331,564
1995 - 1999	1,362,653
2000 - 2009	1,264,015
	<u>\$4,594,178</u>

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.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1989

The State of New Hampshire annually reimburses the Town for a portion of its Sewer related debt service. During 1989, these contributions by the State were \$39,421.

Long-term debt authorized and unissued at December 31, 1989 is detailed as follows:

<u>Purpose</u>	<u>Amount</u>
Sewer (1979)	\$70,000
Sewage Treatment Facility (1987)	700,000
	<u>\$770,000</u>

NOTE 5--INTERFUND BALANCES

Interfund receivables/payables at December 31, 1989 were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$423,229	\$863,045
Capital Projects Funds	77,412	252,138
Trust and Agency Funds	776,397	161,855
Total	<u>\$1,277,038</u>	<u>\$1,277,038</u>

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, 1989 were as follows.

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$4,275	\$82	\$4,357

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:

New Vehicles	\$3,010
Ash Removal	14,000
Ash and Leachate Expense	28,982
Wet Ash Handling System	15,285
Loon Mountain Bridge	26,668
Road Resurfacing	21,590
Infiltration/Inflow Analysis	15,000

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1989

Drainage	7,161
Paving	52,512
Highway Block Grant	31,253
Water Line Relocation	3,000
Town Building and Engineering	10,132
Water System Engineering	5,939
Thiokol Snow Cat	9,400
Corrosion Control	13,826
Library	2,000
Pollard Road Drainag	15,000
Traffic Light	5,000
Fire Study	2,000
	<u>\$281,758</u>

Expendable Trust Funds

Expendable Trust Funds at December 31, 1989, are as follows:

Water System - 1987	\$810,164
Revaluation - 1989	50,000
Fire Truck - 1989	12,000
Town Building - 1989	200,000
Total Expendable Trust Funds	<u>\$1,072,164</u>

NOTE 8--UNDESIGNATED FUND BALANCES

The Capital Projects deficit fund balance consists of the following project balances:

Sewer Tap Fee Fund	(\$3,708)
Water System Improvement Fund	12,155
Water Tank Fund	4,971
Sewer Lift Station Fund	10,677
Pollard Road Water Main Fund	(186,196)
Water Treatment Plant Design Fund	22,566
Incinerator Fund	(3,813)
Maple Street Reconstruction	21,844
	<u>(\$121,504)</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
 Combining Balance Sheet - All Capital Projects Funds
 December 31, 1989

	Sewer Tap Fee		Water System Improvement		Fire Station		Water Tank		Sewer Lift Station		Incinerator		Pollard Road Water Main		Water Treatment Plant Design		Maple Street Reconstruction		Combining Total		
	Fund		Fund		Fund		Fund		Fund		Fund		Fund		Fund		Fund		Fund		
Cash	\$41,044		\$492		\$24,979		\$31,766		\$4,719		(\$9,504)		\$6,435		\$22,566		\$21,844		\$99,931		
Due from other funds		11,663		4,971		4,971		10,677		5,691										77,412	
Total Assets	\$41,044	\$12,155	\$24,979	\$36,737	\$15,396	(\$3,813)	\$6,435	\$22,566	\$21,844	\$177,343											
LIABILITIES AND FUND BALANCES																					
Liabilities:																					
Deposits							\$31,766	\$4,719					\$10,224						\$46,709		
Due to other funds	\$44,752		\$24,979										182,407						252,138		
Total Liabilities	44,752		24,979	31,766	4,719								192,631						298,847		
Fund Balances:																					
Undesignated	(3,708)	\$12,155		4,971	10,677	(\$3,813)	(186,196)	\$22,566	\$21,844	(121,504)											
Total Fund Balances	(3,708)	12,155		4,971	10,677	(3,813)	(186,196)	22,566	21,844	(121,504)											
Total Liabilities and Fund Balances	\$41,044	\$12,155	\$24,979	\$36,737	\$15,396	(\$3,813)	\$6,435	\$22,566	\$21,844	\$177,343											

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, 1989

	Sewer	Water System	Fire Station	Fire Truck	Water Tank	Sewer	Incinerator	Pollard Road	Water Treatment	Combining	
	Tap Fee Fund	Improvement Fund	Fund	Fund	Fund	Lift Station Fund	Fund	Water Main Fund	Plant Design Fund		Maple Street Reconstruction
Revenues:											
Licenses and permits	\$171,190										\$171,190
Miscellaneous revenues	20,681		\$916	\$310		\$3,746		\$43,757			69,410
Total Revenues	191,871		916	310		3,746		43,757			240,600
Expenditures:											
Capital outlay	26,795	\$79,250			\$34,660	107,873	\$23,750	113,304	\$227,883	\$34,393	647,908
Total Expenditures	26,795	79,250			34,660	107,873	23,750	113,304	227,883	34,393	647,908
Excess of Revenues Over (Under)											
Expenditures	165,076	(79,250)	916	310	(34,660)	(104,127)	(23,750)	(69,547)	(227,883)	(34,393)	(407,308)
Other Financing Sources:											
Proceeds of debt											
Operating transfers in		100,000							206,760		306,760
Operating transfers out	(78,920)										(78,920)
Total Other Financing Sources (Uses)	(78,920)	100,000							206,760		227,840
Excess of Revenues and Other Sources Over (Under)											
Expenditures	86,156	20,750	916	310	(34,660)	(104,127)	(23,750)	(69,547)	(21,123)	(34,393)	(179,468)
Fund Balances - January 1, 1989	(89,864)	(8,595)	31,531	(3,984)	39,631	114,804	19,937	(116,649)	43,689	56,237	86,737
Residual equity transfer			(32,447)	3,674							(28,773)
Fund Balances - December 31, 1989	(\$3,708)	\$12,155	\$	\$	\$4,971	\$10,677	(\$3,813)	(\$186,196)	\$22,566	\$21,844	(\$121,504)

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Balance Sheet - All Trust and Agency Funds
December 31, 1989

	Capital Reserve Funds						Property Tax Agency	Combining Total
	Water Tap Fee Fund	Loon Mountain Bridge	Town Building	Fire Truck	Revaluation	Non-expendable Trust		
Cash								
Taxes receivable	\$484,275	\$35,777	\$200,000	\$50,000	\$33,256	\$4,357	\$807,665	\$807,665
Accrued interest	50,052				1,807		435,408	435,408
Due from other funds	275,837						51,859	51,859
Total Assets	\$810,164	\$35,777	\$200,000	\$50,000	\$35,063	\$4,357	\$935,968	\$2,071,329
LIABILITIES AND FUND BALANCES								
Liabilities:								
Due to other governments							\$832,953	\$832,953
Due to other funds		\$35,777			\$23,063		103,015	161,855
Total Liabilities		35,777			23,063		935,968	994,808
Fund Balances:								
Reserved for endowments								
Unreserved:						\$4,275		4,275
Designated for subsequent years' expenditure	\$810,164		\$200,000	\$50,000	12,000			1,072,164
Undesignated						82		82
Total Fund Balances	810,164		200,000	50,000	12,000	4,357		1,076,521
Total Liabilities and Fund Balances	\$810,164	\$35,777	\$200,000	\$50,000	\$35,063	\$4,357	\$935,968	\$2,071,329

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, 1989

	Capital Reserve Funds						Combining Total
	Water Tap Fee Fund	Town Building	Fire Truck	Revaluation	Mansion Hill Utilities		
Revenues:							
Licenses and permits	\$328,437				\$1,310		\$328,437
Miscellaneous revenues	34,634						35,944
Total Revenues	363,071				1,310		364,381
Other Financing Sources (Uses):							
Operating transfers in		\$200,000	\$50,000	\$12,000			262,000
Operating transfers out	(62,068)				(31,310)		(93,378)
Total Other Financing Sources (Uses)	(62,068)	200,000	50,000	12,000	(31,310)		168,622
Excess of Revenues and Other Sources Over (Under) Other Uses	301,003	200,000	50,000	12,000	(30,000)		533,003
Fund Balances - January 1, 1989	509,161				30,000		539,161
Fund Balances - December 31, 1989	\$810,164	\$200,000	\$50,000	\$12,000	\$		\$1,072,164

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Revenues and Other Financing Sources

Budget and Actual

General Fund

For the Year Ended December 31, 1989

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Taxes:			
Property taxes	\$1,988,359	\$1,995,476	\$7,117
Yield taxes	2,000		(2,000)
Interest and penalties	17,000	52,456	35,456
Total Taxes	<u>2,007,359</u>	<u>2,047,932</u>	<u>40,573</u>
Licenses and Permits:			
Motor vehicle permit fees	165,000	151,664	(13,336)
Dog licenses	300	160	(140)
Permits and filing fees	10	431	421
Other permits and fees	750	1,433	683
Total Licenses and Permits	<u>166,060</u>	<u>153,688</u>	<u>(12,372)</u>
Intergovernmental Revenues:			
State shared revenues	135,486	135,486	
Highway block grant	16,433	17,094	661
State and federal forest land	46,061	69,440	23,379
State Aid water pollution	39,421	39,421	
Road toll refund	1,000	2,068	1,068
Total Intergovernmental Revenues	<u>238,401</u>	<u>263,509</u>	<u>25,108</u>
Charges for Service:			
National Forest Patrol	11,020	7,475	(3,545)
Income from departments	100,000	124,309	24,309
Police department	4,000	1,452	(2,548)
District Court rent	4,050	4,500	450
Ordinance fees		1,782	1,782
Total Charges for Service	<u>119,070</u>	<u>139,518</u>	<u>20,448</u>

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Revenues and Other Financing Sources
 Budget and Actual
 General Fund (Continued)
 For the Year Ended December 31, 1989

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Miscellaneous Revenues:			
Interest on deposits	30,000	19,137	(10,863)
Trust fund income	130	134	4
Insurance refunds and reimbursements		3,065	3,065
Sale of town property	250	226	(24)
Miscellaneous		28,451	28,451
	<u>30,380</u>	<u>51,013</u>	<u>20,633</u>
Total Miscellaneous Revenues			
	<u>30,380</u>	<u>51,013</u>	<u>20,633</u>
Total Revenues	<u>2,561,270</u>	<u>2,655,660</u>	<u>94,390</u>
OTHER FINANCING SOURCES:			
Operating Transfers In:			
Capital Projects Fund	78,920	78,920	
Capital Reserve Funds	62,068	93,378	31,310
	<u>140,988</u>	<u>172,298</u>	<u>31,310</u>
Total Other Financing Sources			
	<u>140,988</u>	<u>172,298</u>	<u>31,310</u>
Total Revenues and Other Financing Sources	<u>\$2,702,258</u>	<u>\$2,827,958</u>	<u>\$125,700</u>

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses

Budget and Actual

General Fund

For the Year Ended December 31, 1989

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES:			
Current:			
General Government:			
Town officers' salaries and expenses	\$173,665	\$169,347	\$4,318
Election and registration	1,000	620	380
Cemeteries	9,400	10,088	(688)
General government buildings	13,160	14,155	(995)
Planning and zoning	37,520	32,295	5,225
Legal expenses	8,250	10,326	(2,076)
Advertising and regional association	1,500	1,527	(27)
FICA, retirement and pension	57,800	43,560	14,240
Insurance	141,490	139,814	1,676
Overlay	39,930	71,755	(31,825)
Contingency	75,000		75,000
Total General Government	558,715	493,487	65,228
Public Safety:			
Police department	219,463	233,224	(13,761)
Fire department	16,350	14,975	1,375
Civil defense	1,150	301	849
Forest service (KANK) patrol	11,020	3,434	7,586
Communications	73,549	72,952	597
Total Public Safety	321,532	324,886	(3,354)
Highways and Streets:			
Town maintenance	146,945	126,353	20,592
Street lights	30,360	27,434	2,926
Total Highways and Streets	177,305	153,787	23,518
Health and Welfare:			
Health department	30,640	31,110	(470)
Animal control	1,961	912	1,049
General assistance	8,250	15,121	(6,871)
Total Health and Welfare	40,851	47,143	(6,292)
Sanitation:			
Incinerator	264,245	173,116	91,129
Sewer department	95,456	75,797	19,659
Water department	62,836	56,208	6,628
Total Sanitation	422,537	305,121	117,416

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses
 Budget and Actual
 General Fund (Continued)
 For the Year Ended December 31, 1989

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current:			
Culture and Recreation:			
Library	19,116	17,250	1,866
Recreation	38,581	37,391	1,190
Patriotic purposes	1,750	1,575	175
North Country Center for the Arts	2,000	2,000	
Total Culture and Recreation	<u>61,447</u>	<u>58,216</u>	<u>3,231</u>
Capital Outlay:			
Road resurfacing	60,531	60,531	
Ash and leachate disposal	7,605	7,605	
New vehicles	58,844	58,844	
Loon Mountain bridge	12,050	12,050	
Town building	5,306	5,306	
Wet ash handling system	34,715	34,715	
Water system engineering	15,821	15,821	
Corrosion control	3,174	3,174	
Drainage	2,839	2,839	
Total Capital Outlay	<u>200,885</u>	<u>200,885</u>	
Debt Service:			
Principal of debt	185,000	185,000	
Interest on long-term	179,402	174,950	4,452
Interest on temporary	40,000	23,118	16,882
Total Debt Service	<u>404,402</u>	<u>383,068</u>	<u>21,334</u>
Total Expenditures	<u>2,187,674</u>	<u>1,966,593</u>	<u>221,081</u>
Other Financing Uses:			
Transfer to Capital Reserve Funds	262,000	262,000	
Transfer to Capital Projects	306,760	306,760	
Total Other Financing Uses	<u>568,760</u>	<u>568,760</u>	
Total Expenditures and Other Financing Uses	<u>\$2,756,434</u>	<u>\$2,535,353</u>	<u>\$221,081</u>

BIRTHS REGISTERED IN THE TOWN OF LINCOLN FOR THE YEAR ENDING DECEMBER 31, 1990

Date Of Birth	Place Of Birth	Name of Child	Name of Father	Maiden Name of Mother
Jan. 29	Littleton, NH	Megan Anna	Michael J. Oktavec	Justine E. Pitula
Feb. 18	Littleton, NH	Gaylen Storrrie	Rickey F. Kelley	Ann Walsh
Mar. 29	Plymouth, NH	Troya Marie	Scott W. Bartlett	Sharon A. Martin
Apr. 12	Plymouth, NH	Nicholas Ryan	Kenneth F. Hurt	Sandra Dutilly
June 26	Littleton, NH	Ryan Thomas	Thomas P. Hughes	Deborah R. Huddle
July 12	Littleton, NH	Colin Robert	Robert A. Haase	Mary E. Glynn
July 22	Littleton, NH	Kailee Ann Marie	James K. Hosford III	Barbara M. Huston
Aug. 29	Littleton, NH	Mikaila	Cable P. Horan	Mary J. Samson
Aug. 31	Littleton, NH	Hunter James	Paul J. Beaudin II	Wendy M. Barry
Sept. 4	Littleton, NH	Joseph Gilman II	Joseph G. Bossie	Stacy A.L. Wood
Sept. 11	Littleton, NH	Alex Edward	Phillip S. Atwood	Terry Dee Ross
Oct. 27	Littleton, NH	Cynthia Mary Elaine	Kenneth P. Dangelo	Katherine A. Walter
Nov. 20	Littleton, NH	Kayleigh Nerissa	Jonathan A. Ham	Tamra A. Klepser

MARRIAGES REGISTERED IN THE TOWN OF LINCOLN FOR THE
YEAR ENDED DECEMBER 31, 1990

Date of Marriage	Name and Surname Of Groom & Bride	Residence of Each at Time of Marriage
Feb. 3	Barry B. Sturgis, Jr. Nicole C. Stanley	Cummaquid, Mass. Cummaquid, Mass.
Mar. 19	James P. Dillon Patricia Anne Lombardi	Margate, NJ Margate, NJ
Mar. 24	Edward A. Clark Brenda Reynolds	Lincoln, NH Lincoln, NH
Apr. 22	Bradley John Wagoner Lisa Carmel Roy	Lincoln, NH Lincoln, NH
Apr. 27	Ernest F. Ashworth Marjorie Louise Vose	No. Smithfield, RI No. Smithfield, RI
May 12	Philip Steven Atwood Terry Dee Ross	Lincoln, NH Lincoln, NH
June 2	Christopher D. Simkins Juliet Cassandra Purvis	Lincoln, NH Lincoln, NH
July 8	Michael R. Reppucci Barbara Ann Messina	Revere, Mass. Revere, Mass.
July 10	Ronald John Sousa, Jr. Tracy Sue Dauphine	Lincoln, NH Lincoln, NH
Aug. 4	Andrew Lang Noyes Amy Elizabeth Barry	Lincoln, NH No. Haverhill, NH
Aug. 9	John J. Pezzone Joanne M. DiSalvo	Canton, Mass. Canton, Mass.
Aug. 19	David W. Handt Bonnie L. Hewes	Lincoln, NH Lincoln, NH
Aug. 22	Gary Ray Norman Patricia Ann Dow	Lincoln, NH Lincoln, NH
Sept. 29	Daniel J. Stefanilo Nancy J. McMahon	No. Providence, RI No. Providence, RI
Oct. 6	Howard Needham Feist III Susan J. Wonsik	Washington Crossing, Pennsylvania Washington Crossing, Pennsylvania

Oct.	20	Edward William Doherty Charlotte Ann Hayward	Quincy, Mass. Quincy, Mass.
Nov.	2	David Joseph Tetreault Elsa Maria Sullivan	Lincoln, NH Lincoln, NH
Nov.	3	Michael Anthony Bresinski Carol Jean Vernon	Hyde Park, Mass. Hyde Park, Mass.
Dec.	1	John Phillip McNally Kimberly Ann Salen	Lincoln, NH Lincoln, NH

DEATHS REGISTERED IN THE TOWN OF LINCOLN FOR THE YEAR ENDING DECEMBER 31, 1990

<u>Date of Death</u>	<u>Place of Death</u>	<u>Name & Surname Of the Deceased</u>	<u>Name of Father</u>	<u>Maiden Name of Mother</u>
Jan. 17	Littleton, NH	Leo W. Martin	George Martin	Mary Foley
Feb. 17	Littleton, NH	Jeffrey P. Kershaw	Ralph J. Kershaw	Lois A. Johnson
June 9	Laconia, NH	Lionel J. Goodin	Henry Goodin	Rose Hashey
Aug. 22	Laconia, NH	Mary Carr	James G. Carr	Patricia W. Felts
Nov. 15	Littleton, NH	Roland R. Rowe	Luther H. Rowe	Jennie Cutter
Nov. 16	Littleton, NH	Charles B. Burbank	Harry S. Burbank	Coral T. Gilbeau
Nov. 26	Newport, NH	Virda M. Sleeper	Arch C. Teer	Minnie O. Roberts
Nov. 26	Littleton, NH	Leo L. Theriault	Louis Theriault	Justine Landry
Dec. 16	Littleton, NH	Mary J. Plummer	Bert Valley	Mary Moore
Dec. 31	Manchester, NH	Joseph G. Asselin	Pierre Asselin	Eulalie Pouliot

