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2005

ANNUAL REPORT — 2005

*Town of*

# LINCOLN

NEW HAMPSHIRE

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1905

*Celebrating  
Lincoln Library's  
100th  
Anniversary*



2005

Annual Report for the Year Ending December 31, 2005

## TELEPHONE/E-MAIL DIRECTORY

[www.lincolnnh.org](http://www.lincolnnh.org)

<b>FIRE EMERGENCY</b>	<b>911</b>
<b>AMBULANCE EMERGENCY</b>	<b>911</b>
<b>POLICE EMERGENCY</b>	<b>911</b>
<b>NH POISON CONTROL CENTER</b>	<b>1-800-562-8236</b>

Selectmen	<a href="mailto:townhall@lincolnnh.org">townhall@lincolnnh.org</a>	745-2757
Town Manager	<a href="mailto:townmanager@lincolnnh.org">townmanager@lincolnnh.org</a>	745-2757
Fax Number.....		745-6743
Town Clerk /Tax Collector	<a href="mailto:townclerk@lincolnnh.org">townclerk@lincolnnh.org</a>	745-8971
Planning/Zoning Department	<a href="mailto:planning@lincolnnh.org">planning@lincolnnh.org</a>	745-8527
Communications Center (Dispatch).....		745-2238
Police Department (Business Line)	<a href="mailto:tpsmith@adelphia.net">tpsmith@adelphia.net</a>	745-2238
Police Department Admin. Asst.	<a href="mailto:cgordonlpd@adelphia.net">cgordonlpd@adelphia.net</a>	745-2238
Police Department Fax No.....		745-8694
Fire Department (Business Line).....		745-2344
Solid Waste Facility.....		745-6626
Public Works Garage.....		745-6250
Water Treatment Plant.....		745-9306
Wastewater Treatment Plant.....		745-3829
Lincoln Public Library	<a href="mailto:library@lincolnnh.org">library@lincolnnh.org</a>	745-8159
Recreation Director's Office	<a href="mailto:recreation@lincolnnh.org">recreation@lincolnnh.org</a>	745-8673
Kancamagus Recreation Area.....		745-2831

### HOURS OPEN TO THE PUBLIC

Town Manager & Selectmen's Office.....	Mon. - Fri.	8:00 a.m. - 4:30 p.m.
Planning & Zoning Office.....	Mon. - Fri.	8:00 a.m. - 4:30 p.m.
Town Clerk/Tax Collector.....	Mon. - Fri.	8:00 a.m. - 4:00 p.m.
Solid Waste Facility.....	Every day but Wed.	8:30 a.m. - 5:00 p.m.
Recreation Department.....	Mon. - Thurs.	8:00 a.m.- 4:00 p.m.
Lincoln Public Library.....	Mon. - Fri. Noon - 8:00 p.m. and Sat. 10:00 a.m. - 2:00 p.m.	

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**FRONT COVER:** In 2005 our community celebrated the 100<sup>th</sup> anniversary of the Lincoln Public Library. According to a local historian, the library was voted into existence at the annual Town Meeting in March of 1902 because Eliza Henry, wife of lumber baron J.E. Henry, felt that this community

should have a public library. She convinced her husband that he should donate land and a building for this purpose. The Lincoln Public Library opened to the public on May 2, 1905. Since that time, the library has expanded twice, doubling its size in the 1970s and enlarging to 3,300 square feet in 1996.

ANNUAL REPORT  
OF THE OFFICERS  
FOR THE

TOWN OF  
LINCOLN, N.H.

YEAR ENDING  
DECEMBER 31, 2005

## *Dedication*

*This year our community celebrated the 100<sup>th</sup> anniversary of the Lincoln Public Library. We marvel at the fact that, in 1905, the citizens of a burgeoning, almost frontier culture, with many hardships and little of today's comfort and security, saw fit to set aside funds to establish a public library. We would like to acknowledge a group of individuals whose leadership, commitment, and love of knowledge helped ensure our library's survival these past 100 years.*

*With gratitude, we dedicate our 2005 Annual Report to the Library Directors:*

*A. Glenys Sidney (1905)  
Mrs. George Cranton (1910)  
Mrs. Marion Howley (1911)  
A.P. & E.P. Hallenbeck (1920)  
Carrie E. Moore (1921 – 1925)  
Esther Morgan (1926 -1928)  
Violet Lane (1929 -1930)  
Esther Blackmar (1931)  
Della Whitman (1932)  
Ione Norcott (1933-1970)  
Thelma Branscombe (1971-1980)  
H. Avalve Avery (1981)  
Thelma Branscombe (1982-1983)  
Nancy Cristiano (1984)  
Carol Govoni (1985-1993)  
Anne Conner (1994-1996)  
Carol Riley (1997-Present)*



During the Lincoln Public Library's 100<sup>th</sup> anniversary celebration, Library Director Carol Riley, center, displays a plaque that lists the name of each individual who has served as a library director in Lincoln

since the library was founded in 1905. Joining her are four previous directors of the Lincoln Public Library: from left, Thelma Branscombe, Anne Conner, Nancy Cristiano, and Carol Govoni.

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# Town Officers for the Year Ending December 31, 2005

(includes elected & appointed officials & department heads)

## Board of Selectmen

Peter Moore  
(Term expires 2006)

Patricia McTeague  
(Term expires 2007)

Deanna Huot  
(Term Expires 2008)

## Town manager

Ted Sutton

## Moderator

Orrin J. Robinson  
(Term expires 2006)

## Treasurer

Judith Tetley  
(Term Expires 2006)

## Town Clerk & Tax Collector

Susan Whitman  
(Town Clerk Term Expires 2008)

## Public Works Superintendent

William M. Willey

## Police Chief/Emergency Management Director

Theodore P. Smith

## Fire Chief

Nathan Haynes

## Library Director

Carol Riley

## Recreation Director

Tara Tower

## Planning Administrator

Stacey Havlock

## Solid Waste Facility Manager

Paul Beaudin, II

**Health Officer**

Marti Talbot

**Supervisors of the Checklist**

Doris Tetley (Term expires 2006)

Janet Peltier (Term expires 2007)

Carol Riley (Term expires 2010)

**Budget Committee**

Term Expires 2006

Joan Hughes

Al MacQuarrie

O.J. Robinson

Channing Waldo

Louise Willey\*

Term Expires 2007

Charlie Cook

Fred Fink

Marilyn Sanderson

Michael Simons

Term Expires 2008

Chester Kahn

Walter C. Wrye III

Ivan Saitow

\*appointed in 2005

**Library Trustees**

Karin Martel (Term expires 2006)

Barbara Rennie (Term expires 2006)

Aimee Kenney (Term expires 2007)

Kristin Loukes (Term expires 2007)

Peter Moore (Term expires 2008)

**Cemetery Trustees**

Helena O'Rourke (Term expires 2006)

Tom Adams (Term expires 2007)

Victor Aldridge (Term expires 2008)

**Trustee of Trust Funds**

Ruth Bossie\* (Term expires 2006)

Charlie Cook\* (Term expires 2007)

K. Jeanne Beaudin (Term expires 2008)

\*appointed in 2005

## Lincoln Board of Selectmen Annual Report for 2005

2005 was a year of celebration, accomplishment, and of pulling together as a town to achieve our common goals. Thanks are in order to our town employees and the many volunteers who make managing this community and protecting its well being possible. Working side by side with these people is a privilege.

The Lincoln Public Library marked its 100<sup>th</sup> anniversary in 2005, and the State Library Trustees Association named our Library Director, Carol Riley, as the state's "Librarian of the Year." Carol's efforts, the work of the Board of Trustees, the support of the Friends of Lincoln Library, and the dedication of volunteers have made our small town library a treasure; a place of enjoyment, of learning and culture and a tranquil refuge for all ages. We may be small, but these good people have made us great. We are only bound by the constraints we place on ourselves. They have proved that to all of us.

Milestones were achieved this past summer with the purchase of the St. Joseph Parish Center on Pollard Road, its re-dedication as the Father Roger Bilodeau Community Center, and the groundbreaking for the first phase addition to provide separate space and bathroom facilities for both the Day Care Center and the Senior Center. The Community Building Committee that has worked so long and diligently on this project deserves our profound thanks, as does the Lincoln-Woodstock Rotary

for their generous financial support. This accomplishment will have a positive impact on our quality of life. And, not to be forgotten, we extend a heartfelt thank you to "Father Bill." Without you, this could not have happened.

The Impact Fee Ordinance that voters approved in 2004 has been put to good use and has been of great benefit to the town. Because a significant amount of new residential and commercial development is planned, it was essential that town officials analyze how this development will impact future demand on our water and sewer systems and what upgrades would be necessary. (Ted Sutton has provided more details on this analysis in the Town Manager's report.) Ted drew up an agreement between the Town and the four largest land developers in Lincoln, establishing a new impact fee of \$500 per bedroom that is assessed each time the Town issues a Building Permit for new construction. The funds will accrue until the estimated cost of \$420,000 for a 500,000 gallon water purification cell is attained. In the interim, any additional treated water needs will be provided by improvements and upgrades to the Cold Spring Well facility, at a cost of approximately \$125,000. The developers also paid for these improvements, which were completed this past summer. All of this has put the water-billing program on the back burner. A billing plan is a sensible long-term strategy for



managing these costs. The Board of Selectmen can now continue to investigate an equitable plan for water billing, but under no circumstances will we burden the taxpayer with additional fees that can be collected by other means. Developers voluntarily took on and completed two other projects in town: 1) As a result of Elliott Construction's expansion of Forest Ridge, there was increased water run-off near the new Community Center. They agreed to rebuild and enlarge the drainage system that runs under Pollard Road in that neighborhood. With this improvement, and the new Mansion Hill Road finished, we should have seen the last of the flooding at the west end of Pollard Road. 2) Saber Mountain Partners paid for the new Loon Booster Station that will increase water pressure to the height of the development in the upper Beechwood area.

The Route 3 replacement of the existing 8" water main with a new 12" main was completed. The project was postponed in 2004 due to higher costs than originally projected. Ted Sutton worked throughout the year with the engineers, state officials, and the contractor to reduce these costs. With the careful oversight of Bill Willey, our Public Works Superintendent, we came in within the budget.

The addition of aerator covers and an upgrade to the head works to keep debris out of the sewer lagoons put some of our sewer connection fee money and the Roland Dubois Settlement funds to good use,

without placing any additional burden onto the taxpayers.

We were gratified to see that the new Lincoln-Woodstock Community Ball Field has been just about completed and is expected to be in use this season.

Revaluation of all residential and commercial properties as required by law has been underway during this past year, and it will continue into the spring of 2006. At that time, the appraisal firm of Earls, Nieder, and Perkins, LLC will be available for any taxpayers who want to challenge their new assessment. The final values will be reflected on the November tax bill. This prompted the Board of Selectmen to propose Warrant Article No. 3, which, if approved, will increase the elderly tax exemption with the goal of protecting this vulnerable group from increased taxation.

Through the efforts of our Police Chief, Ted Smith, the Town received a Homeland Security grant of \$36,000 to pay for one-half of a radio transmission repeater to be installed on the summit of Loon Mountain. This will expand the radio coverage throughout the entire town and beyond to neighboring towns. It will also provide sorely needed coverage to the height of the land on the Kancamagus Highway and beyond. We thank Loon Mountain Recreation Corp. once again for stepping up to the plate as a responsible civic partner.

Another milestone was the clearing of land for the nine-lot Lincoln Small Business Park, off Bern Dibner

Road. Initial efforts on this project began in the 1980s in hopes of providing better jobs for our townspeople and a location where local businesses might expand. Building lots will be available this summer. This small business park will also benefit the town through the sale of the lots and by making the property taxable.

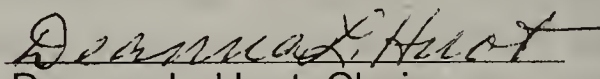
Upcoming projects include: 1) The resurfacing this summer of Pollard Road from the west end intersection to Church Street. This project is now possible because the drainage system has been repaired. 2) We anticipate that Loon Mountain will begin construction of potable water lines, sewer lines, and snowmaking lines for the development at the base of South Mountain. The Town will grant an easement across town property for these lines, in consideration of an \$80,000 payment. 3) The planning and engineering for the Pleasant Street upgrade will get underway in 2006 and the actual work will be completed in 2007, with funding from a combination of sources, including capital reserve accounts, grants, and Loon's payment for the easement referred to above. 4) This year we plan to purchase a new sidewalk plow with a mower attachment, and a 2-1/2 ton International dump truck body and sander. 5) The Town's electric utilities will be assessed by a professional in that field, in response to the NH Electric Cooperative's challenge of utility assessments throughout the state. 6) The Town website will receive a significant upgrade and *Town Talk* will again be

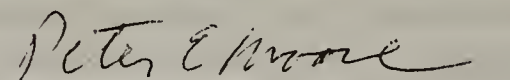
published to help keep our citizens informed of town business in these rapidly changing times. 7) We will look at the impact of anticipated growth on fire protection, traffic management, and affordable housing, and we will continue to schedule projects as defined in our CIP (Capital Improvement Program.)

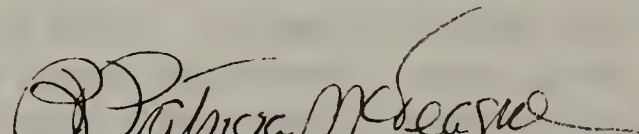
Finally, to end where this report began, with a thank you, this time to Ruth Bossie who each year coordinates, edits, and designs the layout of the Annual Report. Her efforts have brought us three first place awards – in 2001, 2003, and 2004 - for "Best Town Report" for towns statewide in our population category by the Local Government Center.

Municipal officials and the Board of Selectmen are elected to serve and represent you. We need your questions, suggestions, constructive criticism, and your involvement. Please join us on Monday evenings, 6 p.m. at the Town Hall and let us know how you feel about the issues facing our town.

Respectfully submitted,

  
Deanna L. Huot, Chair

  
Peter E. Moore, Selectman

  
R. Patricia McTeague, Selectman

## Report from the Board of Selectmen on School Funding

Lincoln taxpayers saw a \$2.91 per \$1,000 decrease in their November, 2005 property tax bill. This was due primarily to the reduction in the school portion of our taxes (from \$6.82 to \$3.58) following the enactment in 2005 of State Legislative House Bill 616. This bill eliminated most donor towns, including Lincoln, and established a new education funding formula in which communities are allowed to retain the Statewide Property Tax and spend it on local education.

It is important to point out that the cost of running our cooperative school district and the apportionment of this cost between the Towns of Lincoln and Woodstock has not changed. The reduction in the school portion of your Town property tax bill is simply because Lincoln's assessed Statewide Property Tax is now paid directly to the school and does not go into the state's coffers.

The change in the law was the result of the efforts of the "Coalition Communities," a group made up of 32 New Hampshire donor towns, including Lincoln. For the past several years, our town has contributed financially to the legal and lobbying efforts of this group. Under the leadership of Deanna Huot, the Board of Selectmen followed the efforts of the Coalition Communities closely. Our Town Manager, Ted Sutton, also became involved with the Coalition. He worked closely with a dedicated legislator, State Rep. Edmond

Gionet, to see this law changed. We are gratified by the results and will remain involved and vigilant to see that this terrible inequity does not happen again. Since 1999 the former law cost our town millions of dollars that was dispersed to other towns deemed "needier." Through a loophole in the law, however, it was possible for receiver towns to use the money for expenses other than education, and many towns did just that. Governor Lynch advocates doing away with the statewide property tax entirely, and we support that goal.

The Board of Selectmen has become concerned about the growing differential in the apportionment formula between the Towns of Lincoln and Woodstock. This formula, which has not been revised since it was adopted in June, 1988, has continually increased the Lincoln contribution. This is because the formula stipulates that 50 percent of the money is based on property values -- an area in which Lincoln's growth has been far greater than Woodstock's. (Our property valuation was the determining factor in creating our donor town status at the state level.)

Currently Lincoln pays \$16,532 annually to educate a student, and Woodstock pays \$9,385 per student. We have engaged the School Board in a dialogue regarding the school funding formula, and the School Board in turn has created a subcommittee to review the current

formula. The Lincoln Board of Selectmen also hired a consultant who is an expert in this area to help us understand how other towns in similar cooperative arrangements handle apportionment.

The school funding formula will be a top priority of the Board of Selectmen and the Town Manager in 2006. We encourage Lincoln residents to become involved. One way to do this would be to place your name in nomination as a candidate for the School Board next year. As we write this report, only two Lincoln residents represent us on the seven-member School Board.

We believe our school system is an excellent one, and it was the partnership with our neighboring town that made this feasible. We

may find that after examining the possibilities, the current formula is appropriate, but we would simply like to be assured of that in light of our continued growth in property valuation and decreasing student enrollment. It is this Board's intention to work through this process, educating our citizens along the way, to preserve our successful Lincoln-Woodstock Cooperative School District.

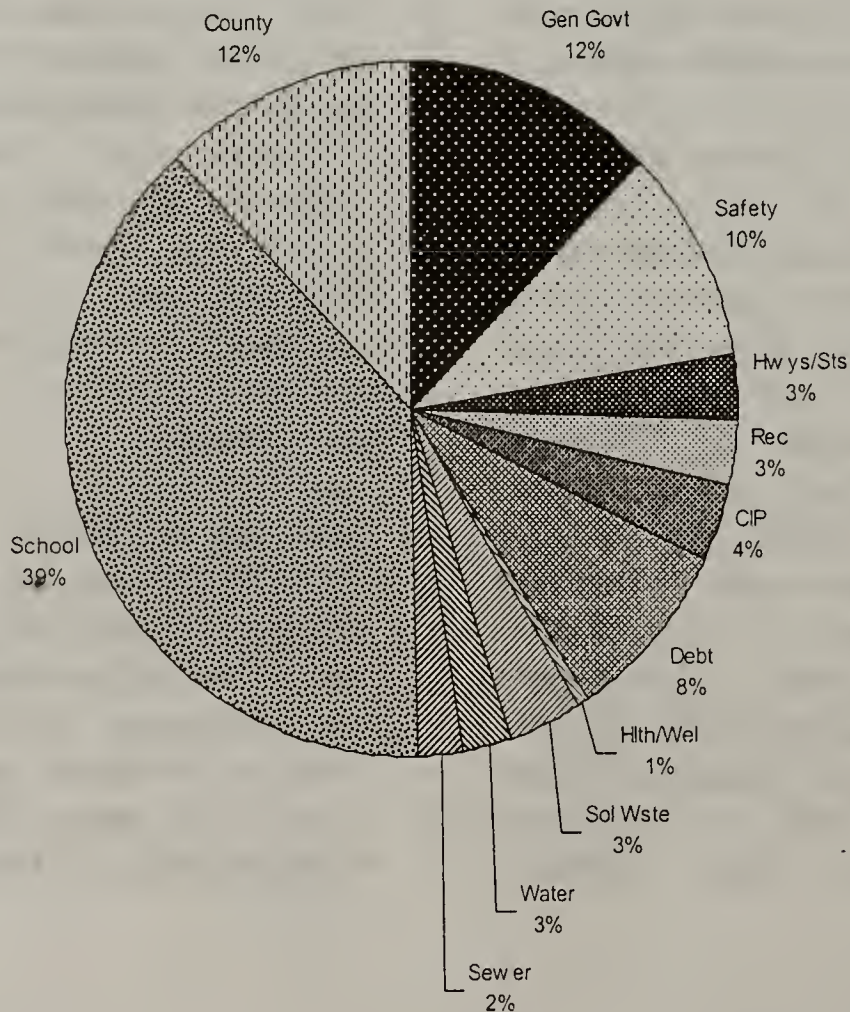
Respectfully submitted,

*Deanna L. Huot*  
 Deanna L. Huot, Chair

*Peter E. Moore*  
 Peter E. Moore, Selectman

*R. Patricia McTeague*  
 R. Patricia McTeague, Selectman

**Where Your 2005 Tax Dollar Went**  
 (rounded to nearest percentage)



## Lincoln Town Manager Annual Report for 2005

For this year's report, I would like to address some of the questions that I have heard from citizens regarding new real estate development and how we are planning for the changes that are taking place in this community.

*What is happening in Lincoln right now in terms of development?*

As we all know, Loon Mountain Recreation Corp. (LMRC) has planned for the expansion of South Mountain for almost 20 years. LMRC has sold land at the base of South Mountain to Centex Destination Properties-South Peak Resort. This company will develop all of the area at the base of South Mountain. Plans call for up to 1,052 housing units, which will include single family homes, condominiums, hotels, time share units, as well as development of a small village center.

In addition to Centex, three other developers are working on large projects right now. These are:

- ECH Builders, LLC (continuation of Forest Ridge development;)
- Saber Mountain Partners, LLC (development of the Beechwood neighborhood at Loon Mountain;) and
- Southern Peaks Resorts, LLC (owner of InnSeason Resorts and the former paper mill complex.)

*How have town officials determined if we will have enough water and sewer capacity to meet the demand for all of this new development? What about other services? And who is going to pay for all of this?*

In consultation with engineers who work for the town, we completed a water study in which we analyzed the development plans of each of these companies. We projected the total gallons of water that would be used per day, per unit and then calculated the amount of water that would be needed over a 16-year period, which is the estimated time that it will take to reach full build-out. We concluded that we would need to put an additional cell in our existing water treatment plant and also upgrade our Cold Spring Well facility to make it a fully integrated part of the water system.

Our analysis showed that with the use of Cold Spring Well and water from the river, which is our major source of water before it is treated, and the water that is available at Loon Pond, there would be more than enough untreated water for all of the development that is being proposed.

At Town Meeting in 2004, voters approved an Impact Fee Ordinance that gave town officials the legal means to assess fees on projects that strain the capacity of town services. After a number of negotiating sessions, I proposed a \$500 "bedroom tax" that is assessed

every time we issue a building permit, and the developers agreed to this fee. Our strategy is to have the business interests absorb as much of the cost as possible to offset any increased burden on town services – not only water and sewer, but emergency services as well. Our Police and Fire Departments will have to expand, and I am working on a plan with the developers in town to make sure they are responsible for the increased costs incurred by larger Fire and Police departments. It is important for people to understand, too, that the roads being built within these new neighborhoods are privately owned; so responsibility for maintenance lies with the various condominium associations or homeowners' groups, and not with the town.

*How do you decide if a project is appropriate for our town?*

We exercise considerable oversight on every proposed project. The Planning Board carefully reviews every subdivision application that comes in. I think the most important thing that we have going for us right now is we have some very experienced people, some of whom have been on the Planning Board for many years, and they spend a lot of time analyzing what is best for the community and what isn't. We have a clearly defined process for issuing building permits, for following our Land Use Plan Ordinance, and for Site Plan Review. We have town engineers who review all plans, and we have a very knowledgeable Public Works Superintendent – Bill Willey. We have three Selectmen

who work well together and with other town officials. You couldn't ask for a better situation in terms of town management. During the time I've spent here as Town Manager and in my previous position with LMRC, I acquired more than 20 years experience dealing with proposed development. I am totally familiar with the EIS process (Environmental Impact Study completed by the White Mountain National Forest) and I feel I have a thorough understanding of what the impacts will be.

I am a long-time resident of Lincoln and my top priority has always been what is best for this community. For example, I am the one who proposed the impact fee ordinance to the Board of Selectmen. I am constantly looking for ways to control expenses and to keep this town on solid economic ground.

*How are Planning Board members appointed? Would it be better if they were elected?*

Right now if someone is interested in becoming a Planning Board member, we ask them to submit a letter to the Selectmen and list their credentials and what their expertise and knowledge is. It is like any job application. If you are going to hire someone, you want to hire the best person for the job. One problem with an elected, as opposed to an appointed Planning Board, is that often it is difficult to get people to put their names on the ballot. If we change the process to an elected position, it is conceivable that we will have vacancies on the board that

would have to be filled through appointments by the Board of Selectmen, so we are back to where we started.

*What about the revaluation? Are my taxes going to go up?*

Revaluation is important, not only because it is state-mandated but because we haven't done an update since 1993. The revaluation is based on the market value of your house; in other words, what could it sell for in today's real estate market? We estimate that the assessed amount on most properties will increase by at least 50-60 percent. This will dramatically increase the total valuation of all our properties in town. Our budget, however, has been relatively level in recent years, and we expect it to remain level. For that reason, the tax rate per thousand dollars of assessed valuation is projected to *decrease*. It is impossible to predict at this time how much of a reduction there will be in the tax rate, but it is safe to say that in the long run, most of our taxpayers will probably be spending about the same amount of money on tax bills as they are paying now, and some will be paying less.

*Is all this change necessary? Why can't we just stay the nice little town we always were?*

I know that many people are uneasy about what all of this development is going to do to our quality of life in this town. The changes can be upsetting, particularly to those who have lived here a long time. One thing to keep in mind is that our town

has a limited amount of land left that can be developed, because we are situated in the White Mountain National Forest, which covers about 95 percent of our town. For this reason, the development that will take place will not continue indefinitely, and it is manageable. We are in the resort business, and our town depends on tourism and all that entails – including a large influx of second homeowners. These homeowners pay taxes and typically do not place a burden on our excellent school system. Our shops, restaurants, and tourism-related businesses that provide jobs to our residents -- such as Loon Mountain, the Whale's Tale, Clark's Trading Post, and the many others that are crucial to our economy need to continue to grow in order to survive. If we don't allow more development and expansion, we will hinder that growth.

There have been major changes in how we manage development today. Many remember the 1980s when developers arrived here and started building without much oversight. Today, we are running the town – not the developers – and we are totally in control of the growth that is taking place now and in the future. I promise you that.

Remember, my door is always open and I welcome your questions and comments.

Respectfully submitted,

Ted Sutton  
Town Manager

**Public Works Department  
Annual Report for 2005**

2005 was a busy year for the Lincoln Public Works crew. We had our usual spring jobs, including sweeping, hydrant flushing, and painting of the town roads, crosswalks, and parking places on Main Street. We also performed the burials at the cemetery that could not be done during the colder months.

In May we began three big projects:

- **The Route 3 Water project:**

This project went very well, with just a few unanticipated difficulties. We had relatively few water outages, considering the size of the job, and we were able to keep water on through 95 percent of the project. The general contractor, Lyman Construction, was great to work with. The company's employees have considerable experience in pipe laying. Although 2005 was the wettest year in a very long time, the company kept on schedule and actually ended a couple of weeks ahead of schedule. The project resulted in improved water pressure and more reliable service on Route 3, along with enhanced fire protection capabilities. The job also came in under the bid price. So overall, it was a winning situation.

- **The Cold Spring Well project:**

This project was a little slower going than Route 3. It involved putting an addition that consisted of an underground vault at the

well head so that we could increase our water treatment capabilities. One of the first steps was to relocate utilities so that they would not be in the way of the new addition. The Public Works crew was able to do a lot of this work. We moved water lines, underground electric, and we excavated for a backup generator that would be installed. A 20' x 20' addition was poured and a concrete slab was put on for a roof. The next step was performing all mechanical and plumbing work needed for the addition of sodium bicarbonate, which we use to raise the alkalinity of the water. This makes the water less corrosive; helping to prevent erosion of your copper pipes. By year end, this job was 95 percent or more complete. When weather permits, the final step will be to cover the roof with good fill. The Cold Spring Well project was needed to accommodate future demands for water that will occur because of new development in town. For this reason, we were able to get four local developers who have projects underway in town to fund the project.

- **The Loon Booster Station:** This was a project that, again, the town crew was very much involved in. We did all the mechanical piping and pump installation. Ellis Engineering did the design and the telemetry (a way of communicating from one



location to another by means of instrumentation.) Harrington Electric handled the main power requirements. This project was needed because of increased demand in the east end of town due to new development. The new pumps are rated at 480 gallons per minute, compared to 300 gallons per minute for the old ones. Saber Mountain Partners LLC paid for this project.

Other projects included:

- **Sewer System Improvements:** In 2005 the Town bought aerator covers for three of the aerators that get the most use at the sewer lagoons. The covers have several benefits: 1) They keep the water vapor that is generated from the aeration off the wires and motors; 2) They eliminate the need to overhaul the aerators because of water damage that occurs when they tip over due to excess weight from ice buildup; and, 3) The Public Works crew no longer has to go out on the icy lagoons in winter time to perform maintenance work. This was a dangerous situation for our crew, and it needed to be addressed. So far, the covers are working great. We also purchased a screen for the head works at the sewer lagoons. This will keep all of the non-septic debris out of the lagoons. As a result, we will avoid

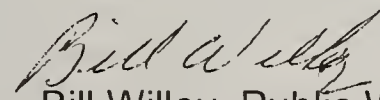
having the lagoons filled with organic and non-organic material, such as rags, gravel, grass, plastic, and all the things that somehow find their way into the sewer system.

- **New Ball Field:** The new ball field located behind the high school is just about done. There are some drainage issues still to be dealt with, but for the most part, the ball field looks great. The general contractor, J & M Donahue Construction, did a nice job, as did Fred Englert and all the other subcontractors that were involved.

Our crew was also involved in a few jobs that had been started prior to 2005 that needed to be completed this year. These included the Mansion Hill and Pollard Road drainage projects.

I would like to thank Vic Aldridge and Joe Huot for their help in keeping the grass mowed and trimmed around town. Thanks also to my crew for all your help. Nice job.

Respectfully submitted,

  
Bill Willey, Public Works  
Superintendent

**PLANNING BOARD &  
ZONING BOARD OF ADJUSTMENT  
ANNUAL REPORT FOR 2005**

**Lincoln Planning Board**

The Planning Board members for 2005 and their meeting attendance for the year were as follows:

Patrick Romprey	Chairman	17 of 17 meetings
Joseph Chenard	Vice-Chairman	13 of 17 meetings
Michael Bovarnick	Clerk	7 of 17 meetings*
Peter Moore	Selectmen's Representative	15 of 17 meetings
James Spanos	Member	16 of 17 meetings
Ronald Siekmann	Alternate	5 of 5 meetings
John Hettinger	Alternate	16 of 17 meetings
Charlie Cook	Alternate	4 of 5 meetings

There were no unexcused absences documented during 2005.

\*Leave of absence requested and approved by Chair

Town Manager, Ted Sutton also attended 13 out of 17 of the Planning Board Meetings.

**Lincoln Zoning Board of Adjustment**

The Zoning Board of Adjustment members for 2005 and their meeting attendance for the year were as follows:

Joe Chenard	Chairman	2 of 2 meetings
Ron Comeau	Vice Chairman	2 of 2 meetings
Patricia McTeague	Selectmen's Representative	1 of 2 meetings
Wilfred Bishop	Member	2 of 2 meetings
Fred Fink	Member	2 of 2 meetings
Patty Noel	Alternate	0 of 2 meetings
Pat Leary	Alternate	0 of 2 meetings
Denys Draper	Alternate	2 of 2 meetings

There were no unexcused absences documented during 2005.

## 2005 Planning/Zoning Activity

During 2005, the Planning Department processed 62 building permit applications and 13 sign permit applications. The Planning Board held hearings on 16 applications for Site Plan Review, Subdivision, and Voluntary Mergers.

The Zoning Board of Adjustment met twice during 2005 to consider requests for relief from the Land Use Plan Ordinance.

The Planning Board remained busy in 2005 with continued second home development and other business associated with growth in Lincoln. The three main areas of attention were Saber Mountain Partners on Beechwood at Loon, Elliott Construction at Forest Ridge, and Centex Destinations Properties' development project at South Mountain. The Board approved an amendment to the Lincoln

Land Use Plan Ordinance to limit Boarding Houses in residential zones, which was a ballot item at the polls in March, 2005 and adopted by the voters. Driveway Regulations and permitting were also created and approved at a public hearing. The effort begun in 2004 to develop a nine-lot Small Business Park on town-owned land off Bern Dibner Road, a project that was originally undertaken in the early 1980's, moved forward in 2005. The Board of Selectmen awarded a design-build contract to J&M Donahue Inc. to develop the infrastructure for the Business Park.

I would like to encourage anyone who has questions or suggestions regarding Planning, Zoning, or the Capital Improvement Program to come into the office or feel free to give me a call at 745-8527.

## 2005 Capital Improvements Program Committee

The 2005 Capital Improvements Program Committee comprised of John Hettinger, Deanna Huot, Bill Hallager and Ted Sutton was authorized to prepare the draft program for subsequent consideration by the Planning Board. On September 14, 2005, a Public Hearing was conducted and the Planning Board adopted the 2005 Capital Improvements Program. The committee has reviewed other

Capital Improvement Programs in the area and as a result we will change the format of our written CIP to make it easier to understand. This was the first year Alternate Hettinger was Chairman of the Capital Improvements Program Committee. He did a tremendous job. Thank you to all of the members who worked so hard on this year's project.

Respectfully submitted,



Stacey Havlock  
Planning Administrator

## Lincoln Police Department Annual Report for 2005

The Lincoln Police department had a busy year. The 2005 statistics for calls for service, felonies, and arrests were consistent with those of 2003 and 2004. While 2003 was our busiest year, our numbers now seem to be stabilizing.

The charts below provide annual comparisons of our department's activities. "Calls for service" measure incidents that could range from a traffic stop, business check, lost dog, or citizen assist, to felonies and arrests. Not included in these statistics are thousands of phone calls we receive in which callers are seeking general assistance or have inquiries that are of a non-emergency nature. There has been a significant increase in calls for service in recent years, as demonstrated by a comparison to activity in 1997, when our

department handed only 3,100 calls for service.

The 911 system continues to present problems, in that some homeowners and condominium associations still use the old numbering system. This can cause delays of up to 20 minutes in locating a residence. This could be fatal in the event of a heart attack or other life-threatening event. Anyone who still has the old number displayed or is still confused by the change should contact the police or Town Hall for guidance. *It is critical that the correct numbers be put on each building in town.*

In 2005 the department focused on consolidation, improving services and developing plans to deal with the increased demand on police services. In 2006 we will continue our efforts to provide superior service to the community.

### POLICE ACTIVITY INFORMATION

	2005	2004	2003	2002
<b>CALLS FOR SERVICE</b>	<b>18,414</b>	<b>17,589</b>	<b>20,138</b>	<b>12,278</b>
<b>OFFENSES</b>				
Arrests	377	232	202	170
Felonies	52	73	78	25
Protective custody	38	34	38	27
Juvenile cases	36	31	21	8
Restraining orders	17	17	20	9
Accidents	147	133	128	116
Traffic citations/other	1,624	1,100	980	1,115
Parking tickets	135	205	218	37

Our commitment to excellence is unwavering. Also, we are dusting off the kilts and we look forward to assisting the Town in welcoming back the Highland Games to Lincoln this fall.

I am grateful for the support we receive from the residents of this town and from the business community. This cooperative spirit enhances our ability to serve the community in an effective manner.

### **Emergency Management Annual Report for 2005**

Lincoln's Emergency Management program is based on developing and improving coordination with the various public safety agencies in Lincoln, the surrounding area, and with state agencies.

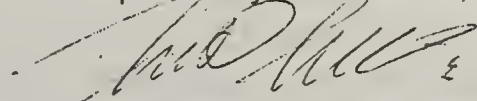
During 2005 we applied for and received a number of federal grants. These were used to improve radio communications, provide training, and to upgrade our command center and incident command capabilities. The funding also enabled us to acquire a radio repeater to be placed on the Loon Mountain Tower. This will result in greater coverage and will enable us to offer better communications in the areas of our community that are now difficult to contact.

Our Citizen Corps program was started but not implemented due to a lack of state instructors to provide the requisite training. To compensate for this, Bob Haley, who is a

volunteer firefighter, Police Lt. Cecil Cooper, and I received the required training in New York. We intend to offer the course in 2006 to get the program underway. This certified training program will give our Citizen Corps volunteers the knowledge to enable them to effectively augment public safety units in the event assistance is required during an emergency.

In 2006 we will be working to further improve our efforts to serve the community and we will strive to advance our capabilities to respond to emergency incidents.

Respectfully submitted,



Theodore P. Smith  
Chief of Police &  
Director of Emergency  
Management

## Lincoln Fire Department Annual Report for 2005

The Lincoln Fire Department responded to 162 alarms consisting of a variety of emergencies. We continued to have more carbon monoxide incidents that we responded to; it seems like we have more every year! So please, get carbon monoxide detectors and smoke detectors in your home. We had some D.A.R.T. (Dartmouth-

Hitchcock Advanced Response Team) helicopter landings in the front school field. The rest of the alarms were vehicle accidents, alarm activations, carry-outs with Linwood Ambulance, and mutual aid calls. Also, there was one structure fire. The following individuals served on our volunteer Fire Department in 2005:

### Firefighter Roster - 2005

NATE HAYNES, Chief  
DENNIS ROSOLEN, Deputy Chief  
LEO KENNEY, Deputy Chief  
JAY O. BLAISDELL, Asst. Chief  
RON BEARD, Captain  
ED PETERSON, Lieutenant/TO  
RONNIE EMERSON, Lieutenant  
CLIFF DAUPHINE, Consultant 1  
KRISTIN PETERSON, Firefighter 2  
ERIC SOTHARD, Firefighter 2  
SEAN CASEY, Firefighter 2  
EUGENE DAVIS, Firefighter 2  
MIKE HARRINGTON, Firefighter  
ROBERT HALEY, Firefighter  
CHARLIE HANSON, Firefighter  
TOM SOLLARS, Firefighter  
JON PLACE, Firefighter  
SHAWN WOODS, Firefighter 2  
DANIEL SHAPIRO, C2F2

I have noticed that some business and homes are still without 911 numbers. This causes delays for police, fire, and ambulance calls. It is important that these numbers be posted correctly. If you are unsure what your number is, please call Lincoln Town Hall at 745-2757 for assistance.

I would like to thank the Town of Lincoln for its support of the Lincoln Fire Department. Thanks also to those who serve the town as volunteer firefighters. I consider it a privilege to work alongside them.

Respectfully submitted,



Nate Haynes, Lincoln Fire Chief

**Health Officer  
Annual Report for 2005**

The Town of Lincoln has kept me busy this year. I have answered approximately 40 calls on a variety of matters. These have included:

- day care inspections
- trash problems resulting from the bears
- swimming pools complaints
- food poisonings
- rust and oil spills in the river
- bed bugs
- dead birds
- skunk problems

I have also issued several tickets based on violations of the Town's wild animal ordinance.

This past summer New Hampshire has seen a rise in the number of cases of both West Nile Virus and Eastern Equine Encephalitis. The State is working on plans to help New Hampshire communities. Further information can be obtained from the State website at [www.dhhs.nh.gov](http://www.dhhs.nh.gov)

I shall also post fact sheets at the Town Hall and the Library Public Library about prevention and conditions as they happen. The main defense for the West Nile Virus is to use insect repellants containing DEET and to cover exposed skin whenever possible.

The next area of concern is influenza, which is different from the avian flu. An important defense is to get a flu

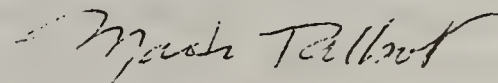
shot. Encourage washing of the hands and keep sick family members home from school or work as a protection to others. If someone in your family runs a high fever, you should call your doctor.

The avian flu is the flu we are hearing about primarily due to outbreaks in Southeast Asia. The World Health Organization and the Center for Disease Control are carefully monitoring this flu. The websites for information on avian flu are: [www.cdc.gov](http://www.cdc.gov) or [www.who.int/en](http://www.who.int/en)

Although we have not had any problems in this community with avian flu, the public is advised to never touch a dead bird. The Town of Lincoln, in partnership with the State of New Hampshire, is working on a plan to deal with an avian flu outbreak. When this plan is ready, you will be notified through the Town offices and by various other means.

If you have any health or safety concerns in the Town of Lincoln, feel free to contact me by calling Town Hall at 745-2757. Please be specific about your concern and provide a name and phone number for me to respond.

Respectfully submitted,



Martha S. Talbot  
Health Officer

## Lincoln Public Library Annual Report for 2005

Adult Fiction	6023	Adult non-Fiction	1863
Juvenile Fiction	4056	Juvenile non-Fiction	712
Video and DVD	9139	Audio	1251
Magazines	612	Computer use	8377
		(per half-hour unit)	
	Inter library loans (borrowed)	611	
	Inter library loans (loaned)	307	

This year the library is 100 years old, and it is a vital part of the lives of the residents of Lincoln. The Board of Trustees held a beautiful presentation and tea reception to celebrate this historic occasion. We have installed a time capsule in the library filled with many items that will be of interest to citizens in 2105, when the time capsule is to be opened. Thanks to J.D. Iles of Lincoln Sign Company for his help with the time capsule installation.

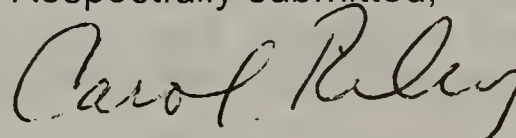
The library held several programs throughout the year with the help of Friends of Lincoln Public Library, which hosted most of the events. The Friends' commitment to their mission to raise awareness about the importance of the library and to promote its use is a great asset to the library's future. We had Margo Rabb, a young adult author, come to the school and speak to the students about writing. We were honored to have Michele Martinez, a debut author of the book *Most Wanted* and former New York federal prosecutor, come to give a talk about her book and her experiences as a prosecutor of drug dealers in New York City. She will be back again with her next

book. The Friends received a grant from the Libri Foundation that included some 60 new children's books that have been added to our collection.

We installed wireless access to the Internet this year for people with laptop computers. This service has proven to be very successful and appreciated by visitors to our area.

We would like to extend a sincere thank you to Barbara Rennie who is retiring from the Board of Trustees after 32 years of service. Through more than three decades she has been available in any capacity that would be useful. Barbara's ideas, insight and commitment have helped this institution thrive. Her dedication and community spirit have set a standard for those who have had the privilege of serving with her. Our town library has been blessed by her presence.

Respectfully submitted,



Carol Riley, Library Director



## *Congratulations Carol Riley*

*Each year the New Hampshire Library Trustees Association recognizes individuals who have contributed to the excellence of New Hampshire libraries in an extraordinary manner. Last October the Lincoln Library Board of Trustees nominated our library director, Carol Riley, as "Librarian of the Year." In the letter of nomination, Peter Moore, Chair of the Library Board of Trustees, wrote: "Carol has made the library better than we imagined it could be, creating programs that have attracted all age groups and guiding the growth of patron services that has generated a four-fold increase in the use of our facility since her appointment in 1997."*

*Our Library Trustees were thrilled to learn in December that the Awards Committee selected Carol as Librarian of the Year. It was a perfect ending to a year of celebration as the community paid tribute to our century-old library.*

*In announcing the award, Lil Edelmann, President of the New Hampshire Library Trustees Association, told the Lincoln Library Trustees, "You have much to be proud of in your North Country library. Carol has done an outstanding job in providing an exceptional example of what small town America can do."*

*Peter Moore acknowledged Carol's award with these comments: "It is a significant honor for our town to have been selected out of 235 libraries in the State of New Hampshire. Under Carol's leadership and vision our library has enriched all of our lives and become a vibrant cultural center and an intrinsic part of our community life."*

*To Carol Riley, we say congratulations and thank you for a job well done!*



**Carol Riley, second from right, and the Lincoln Public Library Board of Trustees, from left: Aimee Kenney, Karin Martel, Peter Moore, Barbara Rennie, and Kristin Loukes**

## Lincoln-Woodstock Recreation Department Annual Report for 2005

The Lincoln – Woodstock Recreation Department would like to thank everyone who volunteered their time during 2005.

This year's projects for the Recreation Department included:

- Construction of the Lincoln – Woodstock Community Ball Field (*J & M Donahue Inc., Woodstock Carpentry, and the Community Ball Field Committee*)
- The purchase of, renovations to and expansion of the Father Roger Bilodeau Community Center (*Lefebvre Construction, Lincoln-Woodstock Rotary Club, USDA Grant, Polimeno Realty, the Eileen Rice Memorial Race, and the Community Building Committee*)
- Engine replacement and snowgun repairs for ski area (*Gene Smith Jr., David Dovholuk, Mike Welch, Jack Bartlett, Ron Harrington, Roger Harrington, FCI USA Inc., Doppelmayr USA Inc.*)
- New tables for use by summer camp and ski program
- New shade tents for summer camp program
- A new basketball backboard (*Goalsetter Systems, and Lincoln Public Works*)
- Snow machine for ski area (*Alpine Adventures*)

In addition to these projects, the Recreation Department offered 36 programs and nine events for all ages of the Lincoln – Woodstock community. This included senior citizen trips to

Prescott Park, Squam Lake Science Center, Cruise on Squam Lake, the Fryeburg Fair, a foliage trip around the state with lunch at the Mt. Washington Resort, and Christmas shopping in Salem. Also offered was the Adult Ski Night Program that has grown in popularity each year, and is run by Jack Bartlett and David Dovholuk. We have so many volunteers that coach, run programs, chaperone, transport kids to games, donate prizes for events, and donate facilities for programs. Thank you all for your continued support in making these programs and events so beneficial for this community.

In 2005 we had 5,175 Lincoln and Woodstock participants in the skiing, summer day camp, and youth sports programs. This is an overall increase of 1,208 participants for 2005! The usage breakdown was Lincoln 2,721 participants or 53% and Woodstock 2,454 participants or 47%.

As we begin 2006 I hope that more people will take the opportunity to enjoy these programs and events, and the great area that we live in. I hope that you can find the time to recreate either by yourself or with your loved ones. If you would like to see something offered, or if you are thinking about volunteering, contact me today and we will find something for you to get involved in!

Respectfully Submitted,



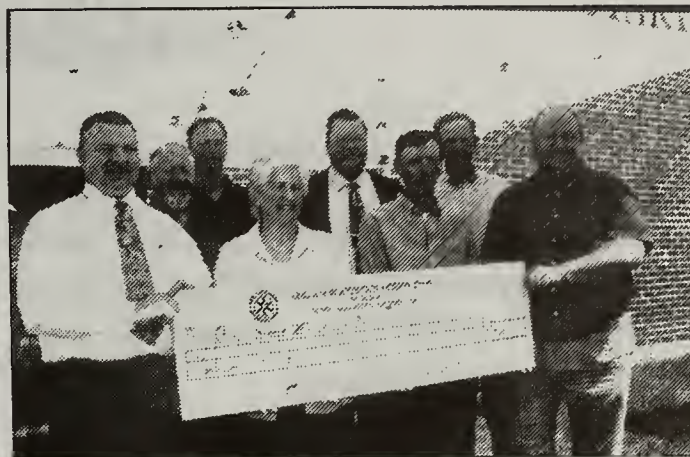
Tara Tower, CPRP

(Certified Park & Recreation Professional)

Recreation Director

# A DREAM BECOMES A REALITY

At the 2005 Town Meeting, voters approved the purchase of the St. Joseph Parish Center building, owned by the Diocese of Manchester. The facility will be converted to an inter-generational community building that will house an existing child care center, Linwood Area Senior Services, and other community agencies. The Very Reverend Roger Bilodeau (Father Bill) former parish priest at St. Joseph Church, was instrumental in helping our town acquire this building. When Father Bill retired, the community honored him by re-naming the facility the "Father Roger Bilodeau Community Center." In late summer the Lincoln Selectmen signed the purchase agreement. In the fall, the Lincoln-Woodstock Rotary donated \$100,000 to help fund building renovations which began in November. Other donations have been received from the Eileen Rice Memorial Fund and Polimeno Realty.

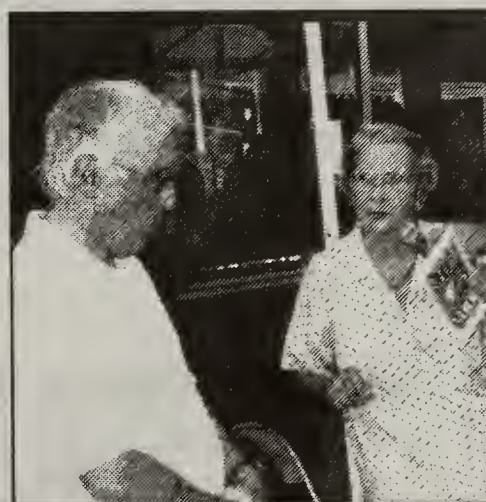


Above, from left, Doug Moorhead (Rotary Pres.) Wally Rennie (Rotary VP) Mike O'Connor (Bldg. Comm. Co-chair) Deanna Huot (Lincoln Selectman & Rotary member) J.E. Jamieson (Rotary Sgt. at Arms) Jim Fadden (Woodstock Selectman & Rotary member) Ted Sutton (Lincoln Town Mgr.) Jay Polimeno (Bldg. Comm. Co-chair)

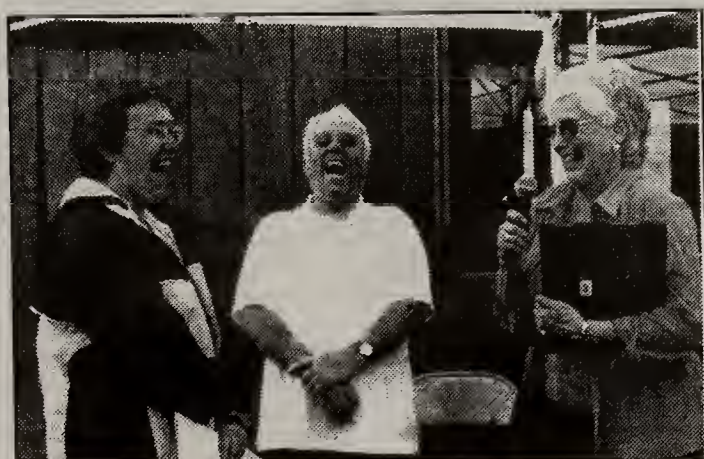


Above, front row, from left: Selectmen Peter Moore, Deanna Huot, & Patricia McTeague. Back row: Lou Bossie (St. Joseph Church Finance Committee member) Jay Polimeno (Bldg. Comm. Co-chair) Tara Tower (Rec. Director) Ted Sutton (Lincoln Town Mgr.) Mike O'Connor (Bldg. Comm. Co-chair)

Below, Trudy Gould presents Father Bill with a goodbye gift and some words of advice on his retirement



Below, Lincoln Selectmen Patricia McTeague, left, and Deanna Huot share a laugh with Father Bill at his retirement party.



From left, Jay Polimeno, Patricia McTeague, Mike O'Connor, Ted Sutton & Ron Lefebvre of Lefebvre Construction (general contractor for the renovations)

## Solid Waste Facility Annual Report for 2005

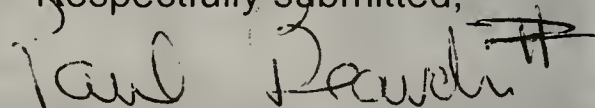
2005 proved to be an average year as far as quantities disposed and cost to dispose of our solid waste were concerned. We experienced our second best year in revenues collected from recycling and tipping fees.

During the summer Woodstock Foundation Company constructed a concrete pad that will assist us in being able to continue to crush the construction and demolition containers. As a result of crushing the contents of these containers, we were able to put .22 ton more in the containers this year compared to last year, giving us our highest tons per haul yet. For a comparison in 1998, we averaged 5.79 tons per haul of C&D [construction & demolition] and in 2005 we averaged 11.13 tons per haul. Savings like this are the reason that we have not increased our tipping fees in eight years.

We will be holding another hazardous household waste collection during the summer of 2006. We plan to hold it between July and September, so check local newspapers and stay tuned to Channel 3, as we will advertise before we have the collection.

We would like to thank all of you for doing your part in continuing to recycle. I would also like to acknowledge Linwood Pierce and Rockland Jones for a job well done. They continue to assist our guests and townspeople in efforts to dispose of all of their waste and recyclables in a safe and economical manner. As always, if you have any questions or comments please feel free to contact us at the facility and we will look at them.

Respectfully submitted,



Paul Beaudin, II

Solid Waste Facility Manager

### Lincoln-Woodstock Solid Waste Facility: 2005 Statistics

	Amount	Cost	Revenue	Cost Avoidance
Co-Mingle	140/ tn	\$6,905	\$0	\$9,520
MSW	1,052/tn	\$72,084	\$0	\$0
C&D	468/tn	\$33,072	\$40,273	\$0
Newsprint	44/tn	\$0	\$3,324	\$2,992
Scrap Steel	154/tn	\$0	\$9,415	\$10,472
Cardboard	177/tn	\$0	\$13,520	\$10,608
Aluminum Cans	4,200/lb	\$0	\$2,100	\$143
Textiles	8/tn	\$0	\$0	\$544
Brush	30/yd	\$50	\$95	\$0
Waste Oil	1,000/gal	\$0	\$0	\$1,500
Fryolator Grease	740/gal	\$527	\$386	\$0
Compost	180/tn	\$2,000	\$0	\$0
<b>Totals</b>		<b>\$114,638</b>	<b>\$69,113</b>	<b>\$35,779</b>

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

## Welfare Expenditures Report

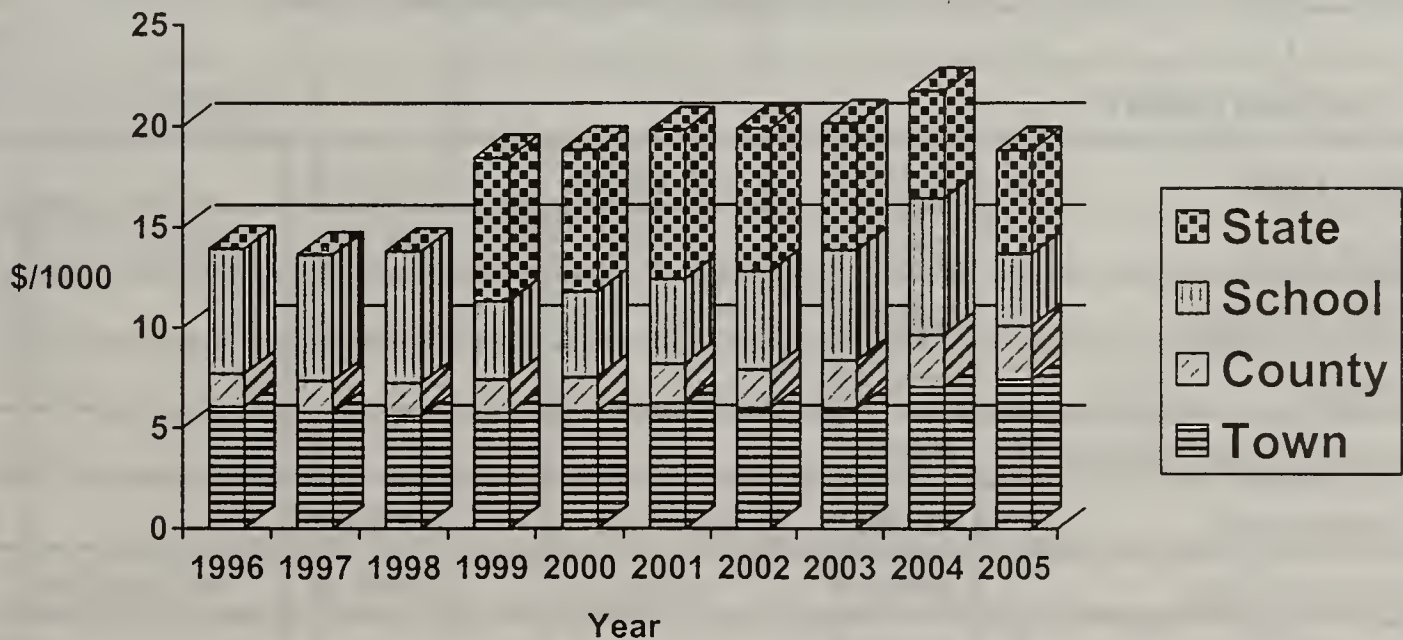
	2003	2004	2005
Rent:	\$ 7,127	\$ 8,599	\$14,375
Food, Medical:	2,803	2,182	3,417
Electricity:	2,743	544	2,063
Heat/Fuel	<u>330</u>	<u>850</u>	<u>1,187</u>
<b>TOTAL</b>	<b>\$13,003</b>	<b>\$12,175</b>	<b>\$21,042*</b>

\*This amount was offset by \$2,868 in repayments from recipients and government agencies

Assistance for rent payments increased significantly in 2005, due primarily to an increase in the number of applicants who were not employed due to debilitating illnesses. When determining eligibility for financial assistance, we work closely with agencies such as Tri-County Community Action and

the Social Security Administration to determine if the applicant qualifies for funding from other sources. In 2005 one of our welfare recipients repaid in excess of \$2,400 – the full amount of assistance he had received from our Town – upon receipt of a retroactive Social Security Disability check.

## Lincoln Property Tax Rates



# TAX COLLECTOR'S REPORT

(unaudited)

## DEBITS

UNCOLLECTED TAXES- BALANCE BEGINING OF YEAR		Levy for Year of this Report	PRIOR LEVIES 2004		
Property Taxes	#3110	<b>XXXXXX</b>	442,186.66		
Resident Taxes	#3180	<b>XXXXXX</b>			
Land Use Change	#3120	<b>XXXXXX</b>			
Yield Taxes	#3185	<b>XXXXXX</b>			
Excavation Tax@\$.02/yd	#3187	<b>XXXXXX</b>			
Other Charges		<b>XXXXXX</b>			

### TAXES COMMITTED THIS YEAR

Property Taxes	#3110	5,866,186.00	
Resident Taxes	#3180		
Land Use Change	#3120		
Yield Taxes	#3185	7,740.74	
Excavation Tax@\$.02/yd	#3187		
Utility Charges	#3189		
Other Charges		150.00	945.00

### OVERPAYMENT:

Property Taxes	#3110	17,226.00	2,129.00		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax@\$.02/yd	#3187				
Cost before lien	#3190		1,450.00		
Interest - Late Tax	#3190	8,475.72	15,391.41		
Resident Tax Penalty	#3190				
<b>TOTAL DEBITS</b>		<b>\$ 5,899,778.46</b>	<b>\$ 462,102.07</b>	<b>\$ -</b>	<b>\$ -</b>

# TAX COLLECTOR'S REPORT

(unaudited)

## CREDITS

REMITTED TO TREASURER :	Levy for this Year	PRIOR LEVIES (PLEASE SPECIFY YEARS)			
		2004			
Property Taxes	5,491,904.84	373,076.20			
Resident Taxes					
Land Use Change					
Yield Taxes	5,823.91				
Interest (include lien conv)	8,475.72	15,391.41			
Penalties					
Conversion to Lien-Prin		72,689.46			
Excavation Tax @ \$.02/yd					
Other Charges	90.00	945.00			
<b>DISCOUNTS ALLOWED:</b>					

**ABATEMENTS MADE:**

Property Taxes	2,815.00				
Resident Taxes					
Land Use Change					
Yield Taxes					
Excavation Tax @ \$.02/yd					
Utility Charges					
<b>CURRENT LEVY DEEDED</b>					

**UNCOLLECTED TAXES - END OF YEAR #1080**

Property Taxes	388,692.16				
Resident Taxes					
Land Use Change					
Yield Taxes	1,916.83				
Excavation Tax@\$.02/yd					
Utility Charges					
Other Charges	60.00				
<b>TOTAL CREDITS</b>	<b>\$ 5,899,778.46</b>	<b>\$ 462,102.07</b>	<b>\$ -</b>	<b>\$ -</b>	

# TAX COLLECTOR'S REPORT

(unaudited)

## DEBITS

	Last Year's levy	PRIOR LEVIES		
	2004	2003	2002	
Unredeemed Liens - Beg. of Year		33,527.40	21,552.45	
Liens Executed During Year	77,833.78			
Interest & Costs Collected (AFTER LIEN EXECUTION)	2,215.08	3,629.02	8,125.58	
<b>TOTAL DEBITS</b>	<b>\$ 80,048.86</b>	<b>\$ 37,156.42</b>	<b>\$ 29,678.03</b>	

## CREDITS

REMITTED TO TREASURER	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2004	2003	2002	
Redemptions	29,872.63	18,999.97	21,491.79	
Interest & Costs Collected (After Lien Execution) #3190	1,875.08	3,849.02	8,186.24	
Abatements of Unredeemed Liens	218.54	211.96		
Liens Deeded to Municipality				
Unredeemed Liens Bal. End of Year #1110	48,082.61	14,095.47		
<b>TOTAL CREDITS</b>	<b>\$ 80,048.86</b>	<b>\$ 37,156.42</b>	<b>\$ 29,678.03</b>	

Respectfully Submitted, .

  
 Susan Whitman



# 2005 Statement of Appropriations, Taxes Assessed and Tax Rate

## Town Share of Rate:

Appropriations	\$ 4,697,725
Less: Revenues	\$ 2,455,565
Less: Shared Revenues	\$ 57,359
Add: Overlay	\$ 101,066
Add: War Service Credits	\$ 52,500

Net Town Appropriation \$ 2,338,367

Approved Town Tax Rate \$ 7.43 39.5% of Total Rate

## Local School Share of Rate:

School Appropriations - Lincoln	\$ 2,727,810
<b>Less: State Education Taxes</b>	<b>\$ 1,602,635</b>

Net Local School Appropriation \$ 1,125,175

Approved Local School Tax Rate \$ 3.58 19.0% of Total Rate

## State Education Share of Rate:

Equalized Valuation (no utilities)  
\$564,308,052 x \$2.84 \$ 1,602,635

Divided by Local Assessed Valuation  
(no utilities) \$311,824,394

Excess State Education Taxes  
to be Remitted to State \$ -

Approved State School Tax Rate \$ 5.14 27.3% of Total Rate

## County Share of Rate:

County Assessment	\$ 850,815
<b>Less: Shared Revenues</b>	<b>\$ 10,857</b>

Net County Appropriations \$ 839,958

Approved County Tax Rate \$ 2.67 14.2% of Total Rate

## TOTAL TAX RATE

\$ 18.82

## Commitment Analysis:

Total Property Taxes Assessed	\$ 5,906,135
<b>Less: War Service Credits</b>	<b>\$ 52,500</b>
<b>Total Property Tax Commitment</b>	<b>\$ 5,853,635</b>

## Proof of Rate:

		Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$	311,824,394	\$ 5.14	\$ 1,602,635
All Other Taxes	\$	314,572,894	\$ 13.68	\$ 4,303,500
<b>TOTAL</b>				<u><u>\$ 5,906,135</u></u>

# TOWN CLERK'S REPORT

## January 1, 2005 to December 31, 2005

Cash on hand January 1, 2005		\$	250.00
2005 Motor Vehicle Registrations		\$	284,420.31
2005 Dog Licenses	Town of Lincoln	\$	758.00
	State of New Hampshire Fees	\$	433.00
2005 Dog Late Fees & Fines		\$	611.00
2005 Marriage Licenses	Town of Lincoln	\$	175.00
	State of New Hampshire Fees	\$	950.00
2005 Vitals-Birth, Marr. & Death	Town of Lincoln	\$	1,220.00
	State of New Hampshire Fees	\$	2,233.00
2005 UCC Filings		\$	1,185.00
2005 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$	<u>346.43</u>
<b>TOTAL RECEIPTS</b>		<b>\$</b>	<b>292,581.74</b>

### Remittances to Treasurer

Cash on hand December 31, 2005		\$	250.00
2005 Motor Vehicle Registrations		\$	284,420.31
2005 Dog Licenses	Town of Lincoln	\$	758.00
	State of New Hampshire Fees	\$	433.00
2005 Dog Late Fees & Fines		\$	611.00
2005 Marriage Licenses	Town of Lincoln	\$	175.00
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2005 UCC Filings		\$	1,185.00
2005 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$	<u>346.43</u>
<b>TOTAL RECEIPTS</b>		<b>\$</b>	<b>292,581.74</b>

# TOWN CLERK

## Dog Licensing Information

### REQUIREMENTS – RSA 466:1

Every owner of a dog that is at least four months old must license the dog each year. The town clerk will provide the license tag, which shall include the name of the municipality, the year the license was issued and a registration number. No license shall be issued by the Town Clerk until a certificate of rabies is produced by the person registering the dog.

### FEES – RSA 466:4

The dog licensing year runs from **May 1<sup>st</sup> to April 30<sup>th</sup>** and according to RSA 466:1, the license is effective for that time period regardless of when it is obtained.

\$6.50 for each spayed or neutered dog. (Will need certificate of alteration.)

\$9.00 for each dog that has not been spayed or neutered.

\$2.00 for dog owners 65 or over for the first dog, but the regular fee shall apply to any additional dog.

No fee shall be required for the registration and licensing of a seeing-eye dog used by a blind person, or a hearing dog used by a deaf person.

An additional \$1 may be charged for each month or any part of a month that the license fee remains unpaid after May 30<sup>th</sup>.

*Fees could be subject to change.*

## Town Clerk Fees

All certified copies of a birth, death, or marriage will require a photo identification along with the application.

\$12.00 for the first certified copy

\$8.00 for each subsequent copy

\$45.00 for a marriage license

\$150.00 for a single cemetery lot

\$300.00 for a double cemetery lot

\$600.00 for a lot of four

# Treasurer's Report - January 1, 2005 - December 31, 2005

## General Fund

Balance 01-01-05	\$	1,231,971.99
Received	\$	10,042,002.59
Transfer from School Tax Escrow	\$	1,610,280.07
Disbursed	\$	(10,961,653.91)
Transfer to School Tax Escrow		
Balance 12-31-05	\$	1,922,600.74
<i>Distribution of Funds:</i>		
Citizens Bank	\$	519,190.38
Deposits in transit to Bank	\$	20,365.34
NH Public Deposit Investment Pool	\$	883,045.02
Citizens Bank Repurchase Agreement	\$	500,000.00
	\$	1,922,600.74

## Sewer Tap Fee Account

Balance 01-01-05	\$	429,040.68
Received	\$	167,039.05
Disbursed	\$	(24,523.54)
Balance 12-31-05	\$	571,556.19
<i>Distribution of Funds:</i>		
Northway Bank	\$	571,556.19

## Water Tap Fee Account

Balance 01-01-05	\$	26,574.97
Received	\$	164,182.19
Disbursed	\$	(105,841.00)
Balance 12-31-05	\$	84,916.16
<i>Distribution of Funds:</i>		
Northway Bank	\$	84,916.16

## Water Treatment Cell

Balance 01-01-05	\$	-
Received	\$	80,500.00
Disbursed		
Balance 12-31-05	\$	80,500.00
<i>Distribution of Funds:</i>		
Laconia Savings Bank	\$	80,500.00

## School Tax Escrow Account

Balance 01-01-05	\$	1,602,681.88
Received	\$	7,598.19
Disbursed	\$	(1,610,280.07)
Balance 12-31-05	\$	-
	\$	-

# Treasurer's Report - January 1, 2005 - December 31, 2005

## Lease/Escrow Account

Balance 01-01-05	\$	624.50
Received	\$	2.22
Disbursed	\$	-
Balance 12-31-05	\$	626.72
Distribution of Funds:		
Laconia Savings Bank	\$	626.72

## Water Bond Proceeds

Balance 01-01-05	\$	30,804.92
Received	\$	1,493,139.55
Disbursed	\$	(1,522,601.72)
Balance 12-31-05	\$	1,342.75
Distribution of Funds:		
Citizens Bank	\$	1,342.75

## Water Bond Investment Account

Balance 1-1-05	\$	1,009,587.53
Received	\$	12,932.63
Disbursed	\$	(1,022,520.16)
Balance 12-31-05	\$	-
Distribution of Funds:		
Citizens Bank		

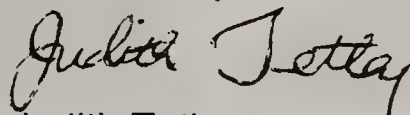
## Sewer Bond Proceeds

Balance 1-1-05	\$	166,799.03
Received	\$	306,225.28
Disbursed	\$	(473,024.31)
Balance 12-31-05	\$	-
Distribution of Funds:		
Citizens Bank	\$	-

## Sewer Bond Investment Account

Balance 1-1-05	\$	302,277.64
Received	\$	3,093.62
Disbursed	\$	(305,371.26)
Balance 12-31-05	\$	-
Distribution of Funds:		
Citizens Bank	\$	-

Respectfully Submitted,



Judith Tetley  
Treasurer

**Trustee of Trust Funds**  
**2005 Annual Report**  
(un-audited)

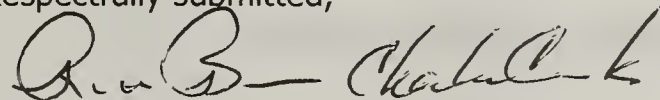
<b>Account Name</b>	<b>Beginning Balance 12/31/04</b>	<b>Deposits</b>	<b>Expenses</b>	<b>YTD Interest</b>	<b>Ending Balance 12/31/05</b>
Water Treatment Unit #3	73,546.12		73,672.91	126.79	00
Solid Waste Facility Improvemen	11,575.69	5,756.64	3,575.33	95.69	13,852.69
Ball Field Capital Reserve	20,095.20	40,368.08	55,685.50	191.64	4,969.42
Incinerator Close-Out*	8,483.28	1,000.00	8,530.42	53.34	1,006.20
Town Building	2,206.85	3,000.00	2,940.83	18.31	2,284.33
Fire Truck & Equipment*	61,343.35	20,000.00	61,684.19	386.91	20,046.07
Revaluation Capital Reserve	200,726.73		117,593.96	1,108.65	84,241.42
Community Building	150,625.12		150,884.80	259.68	00
Public Works Vehicles	62,028.75	35,000.00		515.36	97,544.11
Police Dept. Equipment*	10,708.10		10,767.59	67.22	7.73
Sewer System Rehab*	15,053.35		15,136.32	93.51	10.54
Water System Rehab	65,227.53	218,546.00	161,615.56	1,591.30	123,749.27
Road & Street Reconstruction*	167,493.12	10,000.00	168,423.76	1,052.41	10,121.77
Engineer & Planning*	33,749.58	15,000.00	33,937.09	213.21	15,025.70
White Water Plant Removal*	10,079.39		10,135.39	63.28	7.28
Roland Dubois Settlement	61,096.38	32,857.14	23,000.00	730.68	71,684.20
Route 3 Sidewalk*	25,007.17		25,146.13	157.00	18.04
Kanc Rec Area Equipment	0	10,000.00	8,679.00	8.24	1,329.24
Cemetery Trust Fund*	49,017.95	3,890.69	49,290.30	308.07	3,926.41
Comm. Bldg. Ex. Trust Fund	0	160,501.00	48,764.77	703.16	112,439.39
Library Technology	213.76	3,000.00	237.17	14.70	2,991.29
Library Building	71.42	10,000.00		1.48	10,072.90

\*Combined into a 180-day Certificate of Deposit valued at \$382,601.19 paying 3.75% interest. Interest earned at maturity on 04/24/2006 will be \$7,173.77.

**Trustee of Trust Funds  
Certificate of Deposit**

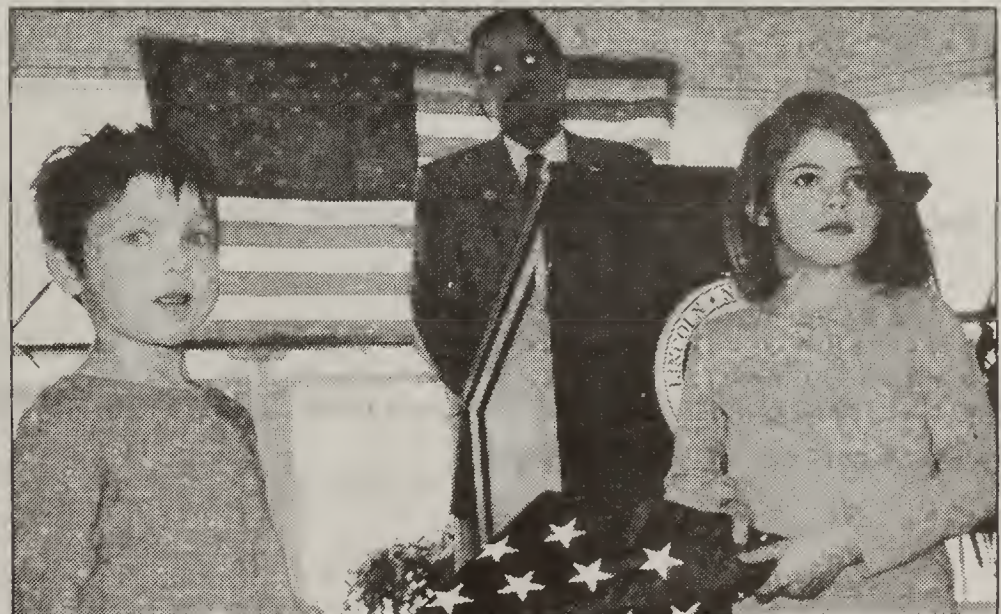
<b>Account Name</b>	<b>Amount</b>
Incinerator Close-Out	8,530.42
Fire Truck & Equipment	61,684.19
Police Dept. Equipment	10,767.59
Sewer System Rehab	14,686.32
Road & Street Reconstruction	168,423.76
Engineer & Planning	33,937.09
White Water Plant Removal	10,135.39
Route 3 Sidewalk	25,146.13
Cemetery Trust Fund	49,290.30
<b>TOTAL</b>	<b>382,601.19</b>

Respectfully submitted,



K. Jeanne Beaudin, Trustee of Trust Funds  
Ruth Bossie, Trustee of Trust Funds  
Charles Cook, Trustee of Trust Funds

During opening ceremonies at the library's 100<sup>th</sup> anniversary celebration, Chloe Loukes, *left*, and her sister Lucy display the American flag, presented to the library by U.S. Senator Judd Gregg. The flag previously flew over the U.S. Capitol Building. Standing at the podium is Selectman Peter Moore, Chair of the Library Board of Trustees.



## 2005 Summary of Valuation

### *Value of Land Only:*

Current Use	\$ 82,342
Residential	50,260,000
Commercial/Industrial	15,739,568
	<hr/>
<b>Total Value of Taxable Land</b>	<b>\$ 66,081,910</b>

### *Value of Buildings Only:*

Residential	\$186,450,500
Manufactured Housing	1,792,700
Commercial/Industrial	59,256,984
	<hr/>
<b>Total Value of Taxable Buildings</b>	<b>\$247,500,184</b>

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

**Total Valuation Before Exemptions** **\$316,330,594**

**Less: Value of Elderly Exemptions** - 1,742,700

**Less: Value of Blind Exemptions** - 15,000

**Total Valuation on Which Tax Rate is Computed** **\$314,572,894**

**Less: Public Utilities** - 2,748,500

**Net Valuation without utilities on which tax rate for state education tax is computed** **\$311,824,394**



**TOWN OF LINCOLN**  
**2005 Statement of Estimated and Actual Revenues**

(un-audited)

2005 BUDGET

2005 ACTUAL

**Revenue from Taxes:**

Timber Tax	0.00	5,824.00
Payment in lieu of taxes	90,000.00	103,694.00
Interest on Taxes	25,000.00	40,212.47

**Revenue from Licenses, Permits & Fees:**

UCC Fees	1,500.00	1,200.00
Sign Permits	200.00	150.00
Motor Vehicle Fees	270,000.00	284,266.31
Misc. Fees (including NSF/Wild Animal)	400.00	496.43
Application Fees	3,000.00	2,831.17
Ordinance Revenue Fees	100.00	73.30
Vital Records	800.00	1,395.00
Dog Licenses	700.00	1,369.00
Cable TV Franchise Fees	34,000.00	40,936.00

**Revenue from Other Governments:**

Shared Revenue	125,000.00	125,966.00
Meals & Room Tax Distribution	37,000.00	47,025.22
Highway Block Grant	24,533.00	24,533.84
State Aid Water Pollution Grant	0.00	0.00
Water Filtration Grant	50,000.00	37,826.76
Railroad Tax	0.00	0.00
Railroad Fund Distributions	0.00	215.00

**Revenue from Charges for Services:**

School Resource Officer	30,000.00	0.00
Insurance Reimbursement	7,000.00	3,162.08
Fines & Fees returned from Court	10,000.00	11,294.43
Special Detail - Police	16,000.00	17,588.00
Recycling	6,000.00	10,312.24
Grants	60,000.00	122,639.55
Tipping Fees	15,000.00	25,260.13
Income from Departments	8,000.00	11,481.37
Library Equipment Fees	1,000.00	1,023.00
Recreation Revenues	23,017.00	21,968.14
Electric - Loon Mountain	20,000.00	20,034.16
Parking Tickets	2,000.00	3,529.00
Water Tap Fees	30,000.00	163,900.00
Sewer Tap Fees	30,000.00	162,105.00
Water Impact Fees	0.00	80,500.00
Woodstock-Incinerator	140,590.96	130,955.93
Woodstock-Recreation	76,316.03	76,316.00
Woodstock-Community Building	0.00	0.00

**Revenue from Miscellaneous:**

Sale of Cemetery Lots	1,500.00	1,522.37
Sale of Town Property	0.00	0.00
Interest on Deposits	10,000.00	34,106.92
Interest on Investments	10,000.00	23,357.04
Loon Mtn Easement	0.00	0.00
Loon Mtn Donation Settlement	30,000.00	32,857.14
Police Dept Donation	0.00	500.00

**Revenues from Interfund Operating Transfers In:**

Transfer Water/Sewer Tap Fees/Debt	50,000.00	105,841.00
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<b>TOTAL REVENUES</b>	<b>\$ . 1,238,656.99 \$</b>	<b>1,778,268.00</b>
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# TOWN OF LINCOLN

## 2005 Detailed Statement of Payments

(un-audited)

	2005 <i>Budgeted</i>	2005 <i>Expended</i>	<i>Over (Under) Budget</i>
<b>GENERAL GOVERNMENT</b>			
<b><i>Executive</i></b>			
Payroll	129,886.50	126,765.20	(3,121.30)
Public Officials Payroll	36,937.50	36,995.64	58.14
Overtime	1,500.00	391.44	(1,108.56)
Telephone	3,500.00	4,197.45	697.45
Dues, Travel & Conferences	9,621.00	10,938.45	1,317.45
Contracted Services	45,591.00	43,890.18	(1,700.82)
Materials & Supplies	16,200.00	12,402.56	(3,797.44)
Equipment	-	-	0.00
<b><i>Subtotal Executive</i></b>	<b>\$ 243,236.00</b>	<b>\$ 235,580.92</b>	<b>\$ (7,655.08)</b>
<b><i>Elections</i></b>			
Payroll-Elections	500.00	500.00	0.00
Contracted Services	223.00	104.55	(118.45)
Materials & Supplies	490.00	227.76	(262.24)
<b><i>Subtotal Elections</i></b>	<b>\$ 1,213.00</b>	<b>\$ 832.31</b>	<b>\$ (380.69)</b>
<b><i>Legal Expenses</i></b>			
	16,000.00	7,423.37	(8,576.63)
<b><i>Subtotal Legal Expenses</i></b>	<b>\$ 16,000.00</b>	<b>\$ 7,423.37</b>	<b>\$ (8,576.63)</b>
<b><i>Personnel Administration</i></b>			
HealthTrust Health Insurance	222,194.00	190,212.73	(31,981.27)
Life Insurance	7,115.00	7,981.18	866.18
Disability Insurance	10,950.00	9,796.36	(1,153.64)
Dental Plan Employee	11,120.00	9,940.80	(1,179.20)
FICA/Medicare Tax Expense	72,725.00	63,542.50	(9,182.50)
Pension Contribution-Police	35,566.00	28,492.71	(7,073.29)
Pension Contribution-Others	41,612.00	41,247.09	(364.91)
Unemployment Compensation	2,600.00	2,176.00	(424.00)
Workers' Compensation	18,695.00	18,000.00	(695.00)
<b><i>Subtotal Personnel Administration</i></b>	<b>\$ 422,577.00</b>	<b>\$ 371,389.37</b>	<b>\$ (51,187.63)</b>
<b><i>Planning</i></b>			
Payroll	29,190.00	29,203.31	13.31
Employment Training & Expenses	1,000.00	750.27	(249.73)
Dues, Travel & Conferences	3,100.00	2,980.82	(119.18)
Contracted Services	5,050.00	1,386.65	(3,663.35)
Materials & Supplies	1,425.00	774.52	(650.48)
Key Issue Committees' Expenses	200.00	0.00	(200.00)
Office Equipment	200.00	0.00	(200.00)
<b><i>Subtotal Planning</i></b>	<b>\$ 40,165.00</b>	<b>\$ 35,095.57</b>	<b>\$ (5,069.43)</b>

	2005 <i>Budgeted</i>	2005 <i>Expended</i>	<i>Over (Under) Budget</i>
<b>GENERAL GOVERNMENT (Continued)</b>			
<b><i>Town Building</i></b>			
Electricity	14,000.00	13,476.02	(523.98)
Heating Oil	4,000.00	3,648.77	(351.23)
Materials & Supplies	5,500.00	5,570.36	70.36
Building & Property Maintenance	18,575.00	17,566.27	(1,008.73)
<b><i>Subtotal Town Building</i></b>	<b>\$ 42,075.00</b>	<b>\$ 40,261.42</b>	<b>\$ (1,813.58)</b>
<b><i>Cemetery</i></b>			
Payroll	5,688.00	5,242.86	(445.14)
Materials & Supplies	2,000.00	1,097.98	(902.02)
Fuel - Equipment & Vehicles	200.00	200.00	-
Equipment	250.00	50.45	(199.55)
<b><i>Subtotal Cemetery</i></b>	<b>\$ 8,138.00</b>	<b>\$ 6,591.29</b>	<b>\$ (1,546.71)</b>
<b><i>Insurances</i></b>			
Property Liability	35,734.00	23,207.19	(12,526.81)
<b><i>Subtotal Insurances</i></b>	<b>\$ 35,734.00</b>	<b>\$ 23,207.19</b>	<b>\$ (12,526.81)</b>
<b><i>Contingency</i></b>			
	75,000.00	\$ 12,071.76	(62,928.24)
<b><i>Subtotal Contingency</i></b>	<b>\$ 75,000.00</b>	<b>\$ 12,071.76</b>	<b>\$ (62,928.24)</b>
<b><i>Discounts-Abatements-Refunds</i></b>			
Overlay	0.00	0.00	0.00
Abatements & Refunds	0.00	0.00	0.00
<b><i>Subtotal Discounts-Abatements-Refunds</i></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SUBTOTAL GENERAL GOVERNMENT</b>	<b>\$ 884,138.00</b>	<b>\$ 732,453.20</b>	<b>\$ (151,684.80)</b>
<b>PUBLIC SAFETY</b>			
<b><i>Police</i></b>			
Grants	0.00	0.00	0.00
Drug Fund Expenditures	0.00	0.00	0.00
Payroll	524,158.00	463,273.17	(60,884.83)
Payroll-Overtime	21,000.00	27,973.68	6,973.68
Telephone	8,000.00	7,700.76	(299.24)
Employment Training & Expenses	0.00	0.00	0.00
Dues, Training, Travel & Conferences	10,000.00	10,445.50	445.50
Contracted Services	52,050.00	55,736.60	3,686.60
Materials & Supplies	7,000.00	6,783.55	(216.45)
Fuel - Vehicles	17,000.00	18,304.49	1,304.49
Uniforms & Personal Equipment	6,000.00	5,620.62	(379.38)
Equipment	2,500.00	1,323.88	(1,176.12)
<b><i>Subtotal Police</i></b>	<b>\$ 647,708.00</b>	<b>\$ 597,162.25</b>	<b>\$ (50,545.75)</b>

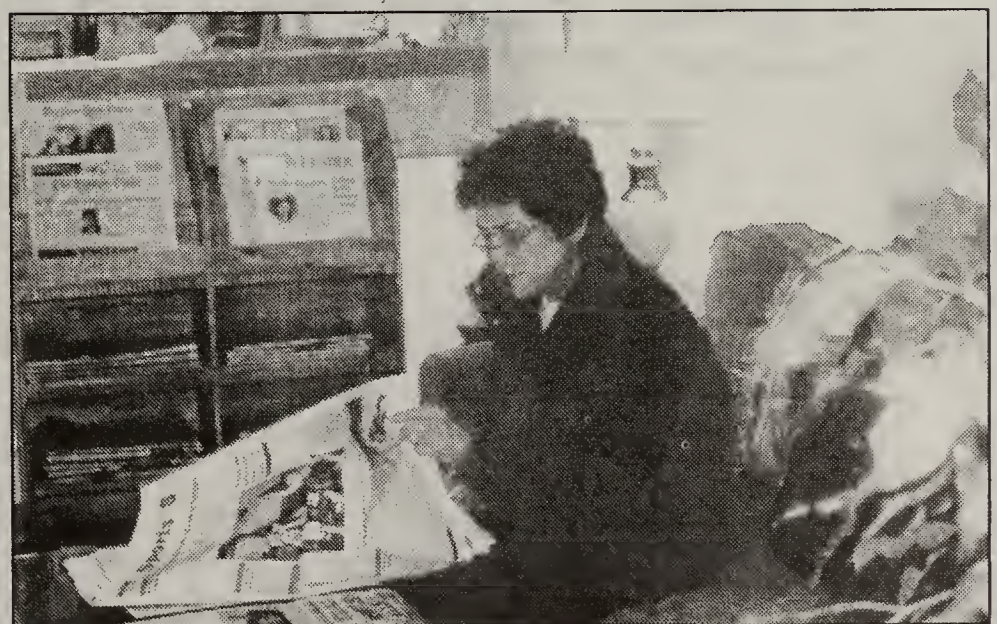
	2005 <i>Budgeted</i>	2005 <i>Expended</i>	<i>Over (Under) Budget</i>
<b>PUBLIC SAFETY (Continued)</b>			
<i>Special Details</i>	16,000.00	22,146.30	6,146.30
<b>Subtotal Special Details</b>	<b>\$ 16,000.00</b>	<b>\$ 22,146.30</b>	<b>\$ 6,146.30</b>
<b>Fire</b>			
Payroll	24,341.00	21,145.00	(3,196.00)
Telephone	790.00	747.66	(42.34)
Employment Training & Expenses	2,500.00	1,874.16	(625.84)
Dues, Travel & Conferences	200.00	200.00	0.00
Contracted Services	11,600.00	12,047.29	447.29
Electricity	1,300.00	1,206.95	(93.05)
Heating Fuel	3,300.00	2,132.18	(1,167.82)
Materials & Supplies	1,600.00	1,606.43	6.43
Fuel - Vehicles & Equipment	2,000.00	1,651.80	(348.20)
Equipment	11,816.00	11,815.44	(0.56)
Fire Details & Equipment	1,500.00	1,500.00	0.00
<b>Subtotal Fire</b>	<b>\$ 60,947.00</b>	<b>\$ 55,926.91</b>	<b>\$ (5,020.09)</b>
<b>Civil Defense</b>			
Grants	0.00	3,490.23	3,490.23
Citizens Corp	0.00	4,138.13	4,138.13
Payroll	2,600.00	2,600.00	0.00
Telephone	400.00	618.73	218.73
Employment Training & Expenses	3,000.00	1,100.25	(1,899.75)
Materials & Supplies	3,000.00	672.78	(2,327.22)
Equipment	5,000.00	0.00	(5,000.00)
<b>Subtotal Civil Defense</b>	<b>\$ 14,000.00</b>	<b>\$ 12,620.12</b>	<b>\$ (1,379.88)</b>
<b>SUBTOTAL PUBLIC SAFETY</b>	<b>\$ 738,655.00</b>	<b>\$ 687,855.58</b>	<b>\$ (50,799.42)</b>
<b>HIGHWAYS &amp; STREETS</b>			
<b>Public Works</b>			
Payroll	105,274.00	104,766.93	(507.07)
Overtime	8,753.00	8,630.63	(122.37)
Telephone	1,300.00	1,421.09	121.09
Dues, Travel & Conferences	700.00	642.00	(58.00)
Contracted Services	4,590.00	4,895.80	305.80
Electricity	2,849.00	1,944.32	(904.68)
Heating Fuel	3,000.00	2,987.60	(12.40)
Materials & Supplies	11,400.00	10,201.89	(1,198.11)
Fuel - Equipment & Vehicles	8,500.00	10,500.33	2,000.33
Sand & Salt	11,240.00	11,284.62	44.62
Equipment	1,000.00	1,156.24	156.24
Uniforms	1,852.00	1,829.08	(22.92)
Highway Block Grant	24,533.84	13,106.96	(11,426.88)
<b>Subtotal Public Works</b>	<b>\$ 184,991.84</b>	<b>\$ 173,367.49</b>	<b>\$ (11,624.35)</b>

	2005 <i>Budgeted</i>	2005 <i>Expended</i>	<i>Over (Under) Budget</i>
<b>HIGHWAYS &amp; STREETS (Continued)</b>			
<i>Street Lights</i>	37,800.00	36,264.14	(1,535.86)
<b>Subtotal Street Lights</b>	<b>\$ 37,800.00</b>	<b>\$ 36,264.14</b>	<b>\$ (1,535.86)</b>
<b>SUBTOTAL HIGHWAYS &amp; STREETS</b>	<b>\$ 222,791.84</b>	<b>\$ 209,631.63</b>	<b>\$ (13,160.21)</b>
<b>SANITATION</b>			
<i>Solid Waste</i>			
Payroll	93,211.00	92,425.47	(785.53)
Telephone & Alarms	1,200.00	1,054.14	(145.86)
Dues, Travel & Conferences	200.00	214.02	14.02
Contracted Services	137,585.00	130,884.61	(6,700.39)
Electricity	3,500.00	2,117.00	(1,383.00)
Materials & Supplies	2,650.00	2,757.34	107.34
Contingency	1,000.00	0.00	(1,000.00)
Repairs & Equipment	7,700.00	7,581.75	(118.25)
Uniforms	1,500.00	1,513.28	13.28
<b>Subtotal Solid Waste</b>	<b>\$ 248,546.00</b>	<b>\$ 238,547.61</b>	<b>\$ (9,998.39)</b>
<i>Sewer</i>			
Contracted Services	159,858.00	159,858.00	0.00
<b>Subtotal Sewer</b>	<b>\$ 159,858.00</b>	<b>\$ 159,858.00</b>	<b>0.00</b>
<b>SUBTOTAL SANITATION</b>	<b>\$ 408,404.00</b>	<b>\$ 398,405.61</b>	<b>\$ (9,998.39)</b>
<b>WATER DISTRIBUTION &amp; TREATMENT</b>			
<i>Water</i>			
Grant Expenditures	0.00	5,026.05	5,026.05
Payroll	31,779.00	31,773.12	(5.88)
Overtime	6,500.00	6,915.19	415.19
Telephone & Alarms	3,600.00	3,575.80	(24.20)
Employment Training & Expenses	200.00	200.00	0.00
Dues, Travel & Conferences	800.00	1,003.00	203.00
Contracted Services	9,500.00	10,209.14	709.14
Electricity	80,100.00	71,428.34	(8,671.66)
Heating Fuel	14,312.00	19,561.39	5,249.39
Materials & Supplies	3,000.00	2,562.44	(437.56)
Chemicals	22,505.00	27,051.49	4,546.49
Equipment	7,000.00	4,000.31	(2,999.69)
Uniforms	380.00	417.66	37.66
U.S.G.S. Monitoring	6,400.00	6,630.00	230.00
<b>Subtotal Water</b>	<b>\$ 186,076.00</b>	<b>\$ 190,353.93</b>	<b>\$ 4,277.93</b>
<b>SUBTOTAL WATER DIST. &amp; TREATMENT</b>	<b>\$ 186,076.00</b>	<b>\$ 190,353.93</b>	<b>\$ 4,277.93</b>

	<b>2005 Budgeted</b>	<b>2005 Expended</b>	<b>Over (Under) Budget</b>
<b>HEALTH &amp; WELFARE</b>			
<i>Health Appropriations</i>	40,187.60	40,187.60	0.00
<b>Subtotal Health Appropriations</b>	<b>\$ 40,187.60</b>	<b>\$ 40,187.60</b>	<b>0.00</b>
 <i>Welfare</i>			
Rent - Welfare	8,800.00	14,375.80	5,575.80
Food, Medical, Etc.	2,000.00	3,416.57	1,416.57
Electricity	2,200.00	2,063.04	(136.96)
Heat	1,000.00	1,187.36	187.36
<b>Subtotal Welfare</b>	<b>\$ 14,000.00</b>	<b>\$ 21,042.77</b>	<b>\$ 7,042.77</b>
<b>SUBTOTAL HEALTH &amp; WELFARE</b>	<b>\$ 54,187.60</b>	<b>\$ 61,230.37</b>	<b>\$ 7,042.77</b>
 <b>CULTURE &amp; RECREATION</b>			
 <i>Recreation</i>			
Payroll	85,158.00	81,723.67	(3,434.33)
Telephone	1,300.00	1,442.29	142.29
Dues, Travel & Conferences	2,685.00	3,954.64	1,269.64
Contracted Services	14,975.00	16,132.72	1,157.72
Electricity	7,260.00	9,719.73	2,459.73
Materials & Supplies	12,400.00	8,569.05	(3,830.95)
Fuel - Equipment & Vehicles	2,720.00	4,895.88	2,175.88
Propane	1,000.00	1,200.88	200.88
Equipment	6,150.00	5,411.75	(738.25)
<b>Subtotal Recreation</b>	<b>\$ 133,648.00</b>	<b>\$ 133,050.61</b>	<b>\$ (597.39)</b>
 <i>Library</i>			
Payroll	48,848.00	49,270.42	422.42
Print Materials	5,000.00	4,811.18	(188.82)
Telephone	1,150.00	1,085.52	(64.48)
Employee Training & Expenses	1,050.00	641.36	(408.64)
Building Maintenance	2,200.00	2,361.42	161.42
Speakers & Programs	400.00	175.45	(224.55)
Contracted Services	3,850.00	3,490.20	(359.80)
Electricity	3,400.00	3,384.36	(15.64)
Heating Fuel	2,000.00	1,631.52	(368.48)
Materials & Supplies	2,500.00	2,442.31	(57.69)
Serials	1,500.00	1,293.96	(206.04)
Equipment & Furniture	1,100.00	709.83	(390.17)
Audio and Visual	700.00	704.22	4.22
Technology-Library	290.00	294.85	4.85
<b>Subtotal Library</b>	<b>\$ 73,988.00</b>	<b>\$ 72,296.60</b>	<b>\$ (1,691.40)</b>
 <i>Patriotic Purposes</i>	 7,725.00	 6,726.50	 (998.50)
<b>Subtotal Patriotic Purposes</b>	<b>\$ 7,725.00</b>	<b>\$ 6,726.50</b>	<b>\$ (998.50)</b>
<b>SUBTOTAL CULTURE &amp; RECREATION</b>	<b>\$ 215,361.00</b>	<b>\$ 212,073.71</b>	<b>\$ (3,287.29)</b>

	<i>2005 Budgeted</i>	<i>2005 Expended</i>	<i>Over (Under) Budget</i>
<b>DEBT SERVICE</b>			
Principal Bonds & Notes	334,674.78	334,674.78	0.00
Interest Bonds & Notes	270,954.72	270,954.72	0.00
Interest Tax Anticipation Notes	1.00	0.00	(1.00)
<b>SUBTOTAL DEBT SERVICE</b>	<b>\$ 605,630.50</b>	<b>\$ 605,629.50</b>	<b>\$ (1.00)</b>
 <b>CAPITAL OUTLAY</b>			
<i>Capital Appropriations</i>			
Police Dept Vehicles	27,000.00	27,000.00	0.00
<b>Subtotal Capital Appropriations</b>	<b>\$ 27,000.00</b>	<b>\$ 27,000.00</b>	<b>0.00</b>
 <i>Capital Reserves</i>			
PW-Vehicles/Equipment	35,000.00	35,000.00	0.00
Town Building	3,000.00	3,000.00	0.00
Library Building	10,000.00	10,000.00	0.00
FD-Truck/Equipment	20,000.00	20,000.00	0.00
Water Rehabilitation	145,000.00	145,000.00	0.00
Road & Street	10,000.00	10,000.00	0.00
Library Technology	3,000.00	3,000.00	0.00
Incinerator Close Out	1,000.00	1,000.00	0.00
SW Facility Improvement	5,000.00	5,000.00	0.00
Engineer & Planning	15,000.00	15,000.00	0.00
Kanc Rec Equipment	10,000.00	10,000.00	0.00
<b>Subtotal Capital Reserves</b>	<b>\$ 257,000.00</b>	<b>\$ 257,000.00</b>	<b>0.00</b>
 <b>SUBTOTAL CAPITAL OUTLAY</b>	 <b>\$ 284,000.00</b>	 <b>\$ 284,000.00</b>	 <b>0.00</b>
 <b>TOTAL BUDGET</b>	 <b>\$ 3,599,243.94</b>	 <b>\$ 3,381,633.53</b>	 <b>\$ (217,610.41)</b>

Library patron Michelle Moore catches up on the news at the library. *Friends of Lincoln Library (FOLL)* provides the Library with funding for newspaper subscriptions, including five major dailies. Dave Smith, a founding member of *FOLL*, hand crafted the newspaper rack and donated it to the library.



**PROCLAMATION  
OF THE BOARD OF SELECTMEN  
TOWN OF LINCOLN, NEW HAMPSHIRE**

**WHEREAS, Victor Aldridge has served the Town of Lincoln as Cemetery Trustee with commitment and dedication, and**

**WHEREAS, Victor Aldridge serves as caretaker of the cemetery with pride and attention to detail, and**

**WHEREAS, Victor Aldridge goes above and beyond the requirements of his position, thereby contributing to the betterment of our community and bringing comfort to those who visit our cemetery, and**

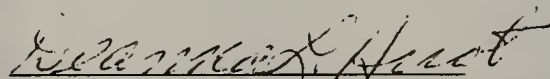
**WHEREAS, Victor Aldridge has been a generous and caring Lincoln citizen.**

**NOW THEREFORE, we, the Selectmen of the Town of Lincoln, Grafton County, State of New Hampshire, by the authority vested in us by the citizens, do hereby honor Victor Aldridge by recognizing him as**

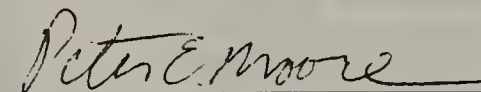
**CITIZEN OF THE YEAR - 2005**

**And we extend congratulations and gratitude to Victor Aldridge for his dedication and hard work.**

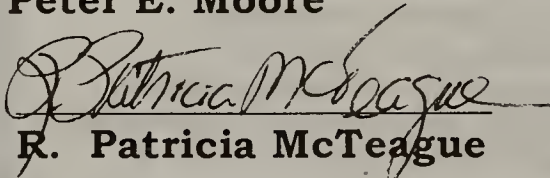
**IN WITNESS WHEREOF, we do hereby set our hands this 9<sup>th</sup> day of December, 2005.**



**Deanna L. Huot**



**Peter E. Moore**



**R. Patricia McTeague**



**Town of Lincoln, New Hampshire  
Minutes of Town Meeting  
March 8, 2005**

Moderator O.J. Robinson called the meeting to order at 10:00 am. Joan Hughes made a motion to dispense with the reading of the entire warrant. Stacey Havlock seconded the motion. Vote in the affirmative – unanimous. O. J. Robinson declared the polls open.

Articles One and Two were on the Official Ballot to be voted on from 10:00 am to 6:00 pm.

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

**Selectman for Three Years (vote for one)**

Votes Cast:  
Deanna L. Huot 117

**Town Clerk for Three Years (vote for one)**

Susan Whitman 132

**Town Treasurer for One Year (vote for one)**

Judith Tetley 131

**Moderator for One Year (vote for one)**

O.J. Robinson 132

**Library Trustee for Three Years**

**(vote for one)**

Peter E. Moore 126

**Library Trustee for Two Years**

**(vote for two)**

Aimee J. Kenney 116

Kristin H. Loukes 121

**Cemetery Trustee for Three Years**

**(vote for one)**

Victor A. Aldridge 129

**Trustee of Trust Funds for three years (vote for one)**

K. Jeanne Beaudin 107

**Trustee of Trust Funds for two years (vote for one) -**

**Trustee of Trust Funds for one year (vote for one) -**

**Supervisor of the Checklist for five years (vote for one)**

Carol A. Riley 129

**Budget Committee for three years (vote for four)**

Ivan Saitow 104

Chester D. Kahn 95

James Spanos 113

Walter Clark Wrye III 99

**Budget Committee for two years (vote for two)**

Michael J. Simons 70

Marilyn N. Sanderson 81

Gerald S. Kasten 33

**Article #2.**

**Question #1. Are you in favor of**

the adoption of Amendment No. 1 as proposed by the Planning Board for the Lincoln Land Use Plan Ordinance as follows:

Amendment No. 1 amends the Land Use Plan Ordinance by prohibiting boarding houses in the Village Residential, General Residential, Rural Residential, and Mountain Residential districts. The restriction can be relaxed by special exception from the Zoning Board of Adjustment. Residential units already exceeding the limit on unrelated people are "grandfathered" from the restriction.

Yes: 78

No: 46

Article #2, Question #1 passed.

Moderator O.J. Robinson called the Lincoln Town Meeting to order at 7:30 pm at the Linwood High School Auditorium.

Article #3. To see if the Town will vote to raise and appropriate the sum of \$400,000 (gross budget) for the purpose of acquiring a parcel of land of approximately 292,530 square feet, with the building thereon, owned by the Diocese of Manchester, located at 194 Pollard Road (Map/Lot 16-291;) and to authorize the issuance of not more than \$300,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Ch. 33;) and to authorize the municipal officials to issue and

negotiate such bonds or notes and determine the rate of interest thereon; and further to authorize the Selectmen, if deemed necessary, to convey a mortgage interest on the said property to secure the said amount. And further, to authorize a \$100,000 down payment on the property, to be funded as follows: through a withdrawal of \$52,624 from the Community Building Capital Reserve Fund, (created in 1990 as the Recreation Area Capital Reserve, and renamed in 1997) and through the acceptance and expenditure of a \$47,376 USDA grant.

(Recommended by the Budget Committee and the Board of Selectmen.) (Two-thirds ballot vote required; polls to remain open for at least one hour following discussion.) Note: It is the Selectmen's intent at this time to finance a portion of the purchase price through a mortgage to the Diocese of Manchester; however this article, if adopted, would authorize any lawful means of financing \$300,000 of the purchase price.

Motion made by: Bill Conn  
Seconded by: Paul Beaudin II

After a lengthy discussion on Article 3 the polls opened at 8:10 pm and closed at 9:10 pm.

Yes: 69

No: 20

Secret ballot passed Affirmative 2/3 vote

(Note: The Moderator announced that Articles 4, 5, and 6 would be considered after the votes for Article 3 were tabulated.)

**Article #4.** To see if the Town will vote to authorize the Board of Selectmen to convey to a willing buyer such portion or portions of the property to be acquired from the Diocese of Manchester and located at 194 Pollard Road (Map/Lot 16/291) as are not needed for municipal purposes; and further to utilize the proceeds of said conveyance for the purpose of future expansion of the building and or reduction of the principal amount of bonds or notes to be issued for the purchase of said property pursuant to Article 3.

(Recommended by the Budget Committee and the Board of Selectmen.) Note: This article is meant to be acted upon only if Article 3 is adopted.

When consideration of Article 4 resumed, Selectman Deanna Huot made a motion to table Article 4 due to the approval of Article 29. Seconded by Selectman Patricia McTeague.

Motion passed by voice vote

**Article #5.** To see if the Town will vote to discontinue the Community Building Capital Reserve Fund (established in 1990.) Said funds, with accumulated interest to date of

withdrawal, to be transferred to the Town's general fund, after funding Warrant Article 3. Note: This article is meant to be acted upon only if Article 3 is adopted.

(Recommended by the Budget Committee and the Board of Selectmen.)

Motion made by: William Hallager  
Seconded by: Al MacQuarrie

Article passed by voice vote

**Article #6.** To see if the Town will vote to create a new expendable trust fund under the provisions of RSA 31:19-a, to be known as the Community Building Trust Fund, for the purpose of funding ongoing operations, maintenance, and/or expansion and renovations associated with the new Community Building on Pollard Road; and further to raise and appropriate \$98,001, plus any accrued interest, to be transferred to said Trust Fund; and to name the Board of Selectmen to act as agents to expend from this fund.

(Recommended by the Budget Committee and the Board of Selectmen.) Note: This article is meant to be acted upon only if Articles 3 and 5 are adopted. The above amount represents the amount which will remain in the Community Building Capital Reserve Fund after the withdrawal authorized in Article 3.

Motion made by: Tom Adams  
Seconded by: Joe Chenard

Article passed by voice vote

**Article #7.** To see if the town will vote to raise and appropriate the total sum of \$469,077 (gross budget) for the purpose of partial funding of the upgrades to the Town's municipal water system, as approved under Article 5 of the 2003 Annual Town Meeting; of that amount, \$453,114 is to be transferred from the proceeds remaining from the bonds which were issued under Article 6 of the 2003 Annual Town Meeting to dredge, dewater and dispose of accumulated solids in the two aerated lagoons at the Town's wastewater treatment plant, and \$15,962 is to be transferred for this purpose from the fund balance, representing interest earned on those bond proceeds, with no portion of this amount to be raised by taxation.

(Recommended by the Budget Committee and the Board of Selectmen.) (Two-thirds vote required.)

Motion made by: Joe Chenard  
Seconded by: Denys Draper

Article Passed - Hand Count:  
Yes 62 No 0

**Article #8.** To see if the Town will raise and appropriate \$25,000, representing interest earned on the water bond, for partial funding of the upgrades to the Town's municipal water system.

(Recommended by the Budget Committee and the Board of Selectmen.)

Motion made by: Denys Draper  
Seconded by: Charlie Cook

Article passed by voice vote

**Article #9.** To see if the Town will vote to raise and appropriate \$3,299,611 to defray Town charges for the purposes of General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt, including Interest for the ensuing year, exclusive of all special and individual warrant articles.

(The Budget Committee recommends \$3,299,611 and the Board of Selectmen recommends \$3,297,611.)

Motion made by: Denys Draper  
Seconded by: Tom Adams

Article passed by voice vote

**Article #10.** To see if the Town will vote to discontinue the Water Treatment Filter Unit #3 Capital Reserve (created in 2000.) Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund.

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

Motion made by: Charlie Cook  
Seconded by: Denys Draper

Article passed by voice vote

**Article #11. To see if the Town will vote to raise and appropriate \$73,546, plus any accrued interest, from the general fund into the Water System Rehabilitation Capital Reserve (created in 1995.) The above amount represents the amount currently in the Water Treatment Filter Unit #3 Capital Reserve. This article will be acted upon only if **Article 10** is approved.**

(The Budget Committee and the Board of Selectmen support this appropriation.)

Motion made by: Tom Adams  
Seconded by: Charlie Cook

Article passed by voice vote

**Article #12. To see if the Town will vote to raise and appropriate \$145,000 into the Water System Rehabilitation Capital Reserve (created in 1995.)**

(The Budget Committee recommends \$145,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Motion made by: Charlie Cook  
Seconded by: Tom Adams

Article passed by voice vote

At 8:40 pm Selectman Deanna Huot made a motion to restrict reconsideration of all articles voted on at this time. Seconded by Denys Draper. Motion passed.

**Article #13. To see if the Town will vote to raise and appropriate \$35,000 into the Public Works Vehicles Capital Reserve Fund (created in 1990.)**

(The Budget Committee recommends \$35,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Motion made by: Dave Thompson  
Seconded by: Charlie Cook

Article passed by voice vote

**Article #14. To see if the Town will vote to raise and appropriate \$1,000 into the Incinerator Closeout Capital Reserve Fund (created in 1997.)**

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

Motion made by: Tom Adams  
Seconded by: Charlie Cook

Article passed by voice vote

**Article #15. To see if the Town will vote to raise and appropriate \$20,000 into the Fire Department**

**Truck & Truck Equipment Capital Reserve Fund (created in 1989, amended in 1994.)**

(The Budget Committee recommends \$20,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Motion made by: Denys Draper  
Seconded by: Charlie Cook

Article passed by voice vote

**Article #16. To see if the Town will vote to raise and appropriate \$5,000 into the Solid Waste Facility Improvements Capital Reserve Fund (created in 1999.)**

(The Budget Committee recommends \$5,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Motion made by: Tom Adams  
Seconded by: Al MacQuarrie

Article passed by voice vote

**Article #17. To see if the Town will vote to raise and appropriate \$3,000 into the Library Technology Capital Reserve Fund (created in 1997.)**

(The Budget Committee recommends \$3,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Motion made by: Denys Draper  
Seconded by: Karen Davis

Article passed by voice vote

**Article #18. To see if the Town will vote to raise and appropriate \$10,000 into the Library Building Addition Capital Reserve Fund (created in 1991.)**

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

Motion made by: Karen Davis  
Seconded by: Denys Draper

Article passed by voice vote

**Article #19. To see if the Town will vote to raise and appropriate \$15,000 into the Engineering and Planning Reserve Fund (created in 1997.)**

(The Budget Committee recommends \$15,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Motion made by: Denys Draper  
Seconded by: Al MacQuarrie

Article passed by voice vote

**Article #20. To see if the Town will vote to raise and appropriate \$3,000 into the Town Building**

**Capital Reserve Fund (created in 1989.)**

(The Budget Committee recommends \$3,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Motion made by: Al MacQuarrie  
Seconded by: Denys Draper

Article passed by voice vote

**Article #21. To see if the Town will vote to establish a Kancamagus Recreational Area Equipment Capital Reserve Fund, for the purpose of replacement of equipment at the Kancamagus Recreational Area, and to appoint the Selectmen as agents to expend the fund, and further, to see if the Town will vote to raise and appropriate \$10,000 to be placed into this fund.**

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

Motion made by: Charlie Cook  
Seconded by: Al MacQuarrie

Article passed by voice vote

**Article #22. To see if the Town will vote to raise and appropriate \$10,000 to the Roads and Streets Capital Reserve Fund (created in 1994.)**

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

Motion made by: Rev. Roger Bilodeau  
Seconded by: Tom Adams

Article passed by voice vote

**Article #23. To see if the Town will vote to raise and appropriate \$27,000, for the second year's payment on a three-year lease agreement for \$81,000 for the purpose of leasing three vehicles for the Police Department as approved at the 2004 Annual Town Meeting. This lease agreement contains an escape clause. (Majority vote required.)**

(The Budget Committee recommends \$27,000 and the Board of Selectmen supports this recommendation.)

Motion made by: Charlie Cook  
Seconded by: Al MacQuarrie

Article passed by voice vote

**Article #24. To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Town and the Teamsters Local #633, which represents the dispatchers and sworn police officers of the Town. Said agreement calls for increases in salary and benefit costs,**

estimated as follows, assuming present staffing levels were to remain unchanged:

2005	Estimated increase over 2004	\$15,633
2006	Estimated increase over 2005	\$19,838
2007	Estimated increase over 2006	\$16,382

and further, to raise and appropriate the sum of \$15,633 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year.

(The Budget Committee and the Board of Selectmen recommend this appropriation.)

Motion made by: Al MacQuarrie  
Seconded by: Tom Adams

Article passed by voice vote

Selectman Deanna Huot made a motion to restrict reconsideration on articles voted on so far. Dave Thompson seconded the motion.

**Article #25. Shall the Town, if Article 24 is defeated, authorize the governing body (Board of Selectmen) to call one special meeting, at its option, to address Article 24 cost items only?**

Article passed over

**Article #26. To see if the Town will vote to raise and appropriate the sum of \$30,000.00 to be placed into the Roland Dubois Settlement Wastewater Improvement Capital Reserve Fund (created in 2004,) the entire amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation.**

(Both the Budget Committee and the Board of Selectmen recommend this appropriation.) Note: The Roland Dubois settlement calls for additional payments of \$30,000 per year for 10 additional years, and it is the Board of Selectmen's intent to insert additional warrant articles each year. The Board of Selectmen were appointed as agents in 2004 to expend this fund for capital improvements to the Town's sewage treatment required by the Clean Water Act.

Selectman Patricia McTeague made a motion to amend the amount of Article 26 to read as \$32,857.14 which is the amount actually received. Seconded by Denys Draper.

Motion made by: Patricia McTeague  
Seconded by: Denys Draper

Article 26 passed by voice vote

**Article #27. To see if the Town will vote to authorize the Board of Selectmen to convey a .07 acre parcel of town-owned real estate (Map/Lot No. 15-016) on Connector Road, pursuant to RSA 31:3, through terms and**



TOWN OF LINCOLN, NEW HAMPSHIRE  
ANNUAL MEETING WARRANT MARCH 14, 2006

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, and State of New Hampshire, qualified to vote in town affairs: You are hereby notified to meet at the Lin-Wood Public School, in said Lincoln on Tuesday, the fourteenth (14th) day of March, next at 10:00 of the clock in the forenoon until 6:00 p.m. for the casting of ballots; and at 7:30 p.m. in the same day to act upon the following subjects: (The polls will not close earlier than six o'clock in the evening.)

**ARTICLE ONE WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 10 A.M. to 6 P.M.**

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

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

**Article 2.** Shall we modify the elderly exemptions from property tax in the Town of Lincoln, pursuant to RSA 72:39-b, based on assessed value, for qualified taxpayers (effective in the tax year beginning April 1, 2006) to be as follows: for a person **65 years of age up to 75 years, \$50,000**; for a person **75 years of age up to 80 years, \$75,000**; for a person **80 years of age or older, \$100,000**. To qualify, the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 years. In addition, the taxpayer must have a net income of not more than \$25,000 or if married, a combined net income of not more than \$40,000; and own net assets not in excess of \$150,000, excluding the value of the person's residence.

**Article 3.** To see if the Town will vote to raise and appropriate the sum of \$3,505,725.39 for the purposes of **General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest** for the ensuing year, exclusive of all special and individual warrant articles. (The Budget Committee proposed \$3,505,725.39 and the Board of Selectmen proposed \$3,506,525.39. The Board of Selectmen supports the Budget Committee's recommended budget of \$3,505,725.39.)

**Article 4.** To see if the Town will vote to raise and appropriate \$50,000 into the **Public Works Vehicles Capital Reserve Fund** (created in 1990.) (The Budget Committee recommends \$50,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

**Article 5.** To see if the Town will vote to raise and appropriate \$1,000 into the **Incinerator Closeout Capital Reserve Fund** (created in 1997.) (The Budget Committee recommends \$1,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

**Article 6.** To see if the Town will vote to raise and appropriate \$20,000 into the **Fire Department Truck & Truck Equipment Capital Reserve Fund** (created in 1989, amended in 1993.) (The Budget Committee recommends \$20,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

**Article 7.** To see if the Town will vote to raise and appropriate \$5,000 into the **Solid Waste Facility Improvements Capital Reserve Fund** (created in 1999.) (The Budget Committee recommends \$5,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

**Article 8.** To see if the Town will vote to raise and appropriate \$25,000 into the **Revaluation Capital Reserve Fund** (created in 1984.) (The Budget Committee recommends \$25,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

**Article 9.** To see if the Town will vote to raise and appropriate \$10,000 into the **Library Building Capital Reserve Fund** (created in 1991.) (The Budget Committee recommends \$10,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

**Article 10.** To see if the Town will vote to raise and appropriate \$15,000 into the **Engineering and Planning Capital Reserve Fund** (created in 1997.) (The Budget committee recommends \$15,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

**Article 11.** To see if the Town will vote to raise and appropriate \$2,000 into the **Kancamagus Recreation Area Equipment Fund** (created in 2005.) (The Budget Committee recommends \$2,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

**Article 12.** To see if the Town will vote to raise and appropriate a sum of up to \$125,000, to be placed into the **Community Building Trust Fund** (created in 2005.) Of this total, up to \$100,000 is to be accepted as a donation from the Lincoln-Woodstock Rotary Club, up to \$5,000 is to be accepted as a donation from Polimeno Realty and other business donors, with the remaining sum of no more than \$20,000 to be raised from taxation. (The Budget Committee recommends \$125,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

**Article 13.** To see if the Town will vote to raise and appropriate \$30,000 into the **Road and Street Reconstruction Capital Reserve Fund** (created in 1994.) (The Budget Committee recommends \$30,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

**Article 14.** To see if the town will raise and appropriate the sum of \$80,000 to be placed in the **Road and Street Reconstruction Capital Reserve Fund** (created in 1994,) this entire amount authorized to be accepted from Loon Mountain Recreation Corporation as payment to the Town for an easement to allow the installation of snowmaking and water and sewer pipelines across Town-owned property, as agreed to by the Selectmen in 2002, and no portion of this amount to be raised by taxation. (The

Budget Committee recommends \$80,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

**Article 15.** To see if the Town will vote to establish an expendable trust fund under RSA 31:19-a, to be known as the Town Cemetery Maintenance Expendable Trust Fund, for the purpose of general cemetery maintenance, and to name the Cemetery Trustees as agents for purposes of expending the fund; and further, to raise and appropriate the sum of up to \$5,000 to this fund. (The Budget Committee recommends \$5,000 be placed in this fund, and the Board of Selectmen supports this recommendation.) (Note: This appropriation represents the estimated amount the Town will receive from cemetery fees during FY 2006.)

**Article 16.** To see if the Town will vote to raise and appropriate \$36,000 into the Police Department Equipment Capital Reserve Fund (created in 1995.) (The Budget Committee recommends \$36,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)


**Article 17.** To see if the Town will raise and appropriate \$27,000, for the third year's payment on a three-year lease agreement for \$81,000 for three new vehicles for the Police Dept. as approved at the 2004 Annual Town Meeting. (The Budget Committee recommends \$27,000 and the Board of Selectmen supports this appropriation.)

**Article 18.** To see if the Town will vote to raise and appropriate the sum of \$30,000 to be placed into the Roland Dubois Settlement Wastewater Improvement Capital Reserve Fund (created in 2004,) the entire amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation. (Both the Budget Committee and the Board of Selectmen recommend this appropriation.) (Note: The Roland Dubois settlement calls for additional payments of \$30,000 per year for 9 additional years, and it is the Selectmen's intent to insert additional warrant articles each year. The Selectmen were appointed as agents in 2004 to expend this fund for capital improvements to the Town's sewage treatment required by the Clean Water Act.)

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


Given under our hands and seal this 14<sup>th</sup> day of February, 2006

A true copy of warrant, attest:

  
Chairman Deanna L. Huot

  
Chairman Deanna L. Huot

  
Selectman Peter E. Moore

  
Selectman Peter E. Moore

  
Selectman R. Patricia McTeague

  
Selectman R. Patricia McTeague

**Board of Selectmen**

**Board of Selectmen**

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

**BUDGET OF THE TOWN/CITY**

OF: LINCOLN

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

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2006 to December 31, 2006

or Fiscal Year From \_\_\_\_\_ to \_\_\_\_\_

**IMPORTANT:**

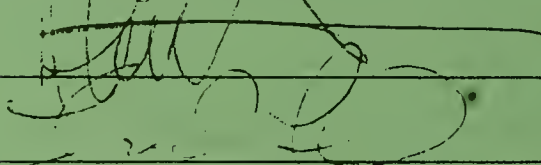
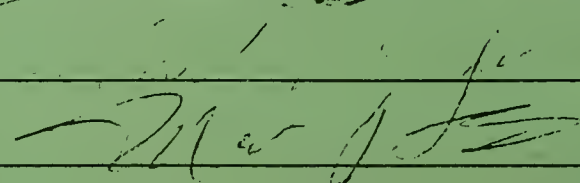


Please read RSA 32:5 applicable to all municipalities.

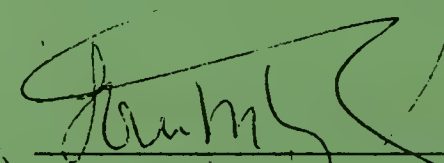





- 1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
- 2. Hold at least one public hearing on this budget.
- 3. When completed, a copy of the budget must be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

We Certify This Form Was Posted on (Date): February 15, 2006

**BUDGET COMMITTEE**

*Please sign in ink.*

  
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THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

1 2 3 4 5 6 7 8 9

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

GENERAL GOVERNMENT									
Acct. #	DESCRIPTION	WARR. #	ART.#	APPROVED BY DRA	ACTUAL PRIOR YEAR	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4130-4139	Executive	3		243,236.00	235,580.92	253,421.00		253,421.00	
4140-4149	Election, Reg. & Vital Statistics	3		1,213.00	832.31	2,923.00		2,923.00	
4150-4151	Financial Administration								
4152	Revaluation of Property								
4153	Legal Expense	3		16,000.00	7,423.37	16,000.00		16,000.00	
4155-4159	Personnel Administration	3		422,577.00	371,389.37	460,637.00		460,637.00	
4191-4193	Planning & Zoning	3		40,165.00	35,095.57	39,493.00		39,493.00	
4194	General Government Buildings	3		42,075.00	40,261.42	39,325.00		39,325.00	
4195	Cemeteries	3		8,138.00	6,591.29	9,458.00		9,458.00	
4196	Insurance	3		35,734.00	23,207.19	31,074.00		31,074.00	
4197	Advertising & Regional Assoc.								
4199	Other General Government Contingency & Abatements	3		75,000.00	12,071.76	75,000.00		75,000.00	
<b>PUBLIC SAFETY</b>									
4210-4214	Police	3		663,708.00	619,308.55	692,833.00		692,833.00	
4215-4219	Ambulance								
4220-4229	Fire	3		60,947.00	55,926.91	61,503.00		61,503.00	
4240-4249	Building Inspection								
4290-4298	Emergency Management	3		14,000.00	12,620.12	21,600.00		21,600.00	
4299	Other (Including Communications)								
<b>AIRPORT/AVIATION CENTER</b>									
4301-4309	Airport Operations								
<b>HIGHWAYS &amp; STREETS</b>									
4311	Administration								
4312	Highways & Streets	3		184,991.84	173,367.49	191,546.84		191,546.84	
4313	Bridges								

1 2 3 4 5 6 7 8 9

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

UNAUDITED

HIGHWAYS & STREETS cont.

4316	Street Lighting	3	37,800.00	36,264.14	37,800.00	37,800.00			
4319	Other							37,800.00	

SANITATION

4321	Administration								
4323	Solid Waste Collection								
4324	Solid Waste Disposal	3	248,546.00	238,547.61	264,102.00	263,602.00			
4325	Solid Waste Clean-up								
4326-4329	Sewage Coll. & Disposal & Other	3	159,858.00	159,858.00	159,858.00	159,858.00			

WATER DISTRIBUTION & TREATMENT

4331	Administration	3	186,076.00	190,353.93	194,373.00	194,373.00			
4332	Water Services								
4335-4339	Water Treatment, Conserv. & Other								

ELECTRIC

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

HEALTH/WELFARE

4411	Administration								
4414	Pest Control								
4415-4419	Health Agencies & Hosp. & Other	3	40,187.60	40,187.60	40,187.60	40,187.60			
4441-4442	Administration & Direct Assist.	3	14,000.00	21,042.77	14,000.00	14,000.00			
4444	Intergovernmental Welfare Pymnts								
4445-4449	Vendor Payments & Other								

1 2 3 4 5 6 7 8 9

ACCT.# PURPOSE OF APPROPRIATIONS WARR.# ART.# APPROPRIATIONS PRIOR YEAR AS DRA PRIOR YEAR ACTUAL EXPENDITURES PRIOR YEAR ENSUING FISCAL YEAR BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR RECOMMENDED NOT RECOMMENDED RECOMMENDED NOT RECOMMENDED

**CULTURE & RECREATION**

ACCT.#	PURPOSE OF APPROPRIATIONS	WARR.#	ART.#	APPROPRIATIONS PRIOR YEAR AS DRA	PRIOR YEAR ACTUAL EXPENDITURES	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4520-4529	Parks & Recreation	3		133,648.00	133,050.61	187,449.25		187,449.25	
4550-4559	Library	3		73,988.00	72,296.60	75,253.00		74,953.00	
4583	Patriotic Purposes	3		7,725.00	6,726.50	8,175.00		8,175.00	
4589	Other Culture & Recreation								

**CONSERVATION**

ACCT.#	PURPOSE OF APPROPRIATIONS	WARR.#	ART.#	APPROPRIATIONS PRIOR YEAR AS DRA	PRIOR YEAR ACTUAL EXPENDITURES	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4611-4612	Admin. & Purch. of Nat. Resources								
4619	Other Conservation								
4631-4632	REDEVELOPMENT & HOUSING								
4651-4659	ECONOMIC DEVELOPMENT								

**DEBT SERVICE**

ACCT.#	PURPOSE OF APPROPRIATIONS	WARR.#	ART.#	APPROPRIATIONS PRIOR YEAR AS DRA	PRIOR YEAR ACTUAL EXPENDITURES	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4711	Princ.- Long Term Bonds & Notes	3		334,674.78	334,674.78	369,467.69		369,467.69	
4721	Interest-Long Term Bonds & Notes	3		270,954.72	270,954.72	261,045.01		261,045.01	
4723	Int. on Tax Anticipation Notes	3		1.00	0.00	1.00		1.00	
4790-4799	Other Debt Service								

**CAPITAL OUTLAY**

ACCT.#	PURPOSE OF APPROPRIATIONS	WARR.#	ART.#	APPROPRIATIONS PRIOR YEAR AS DRA	PRIOR YEAR ACTUAL EXPENDITURES	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4901	Land								
4902	Machinery, Vehicles & Equipment								
4903	Buildings								
4904	Improvements Other Than Bldgs.								

**OPERATING TRANSFERS OUT**

ACCT.#	PURPOSE OF APPROPRIATIONS	WARR.#	ART.#	APPROPRIATIONS PRIOR YEAR AS DRA	PRIOR YEAR ACTUAL EXPENDITURES	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4912	To Special Revenue Fund								
4913	To Capital Projects Fund			27,000.00	27,000.00				
4914	To Enterprise Fund								
	Sewer								
	Water								

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS WAPR. ART.# Appropriations Prior Year As Actual Expenditures BUDGET COMMITTEE'S APPROPRIATIONS  
 (RSA 32:3,V) ART.# Approved by DPA Prior Year Exp. Prior Year ENSURING FISCAL YEAR ENSURING FISCAL YEAR  
 RECOMMENDED NOT RECOMMENDED

UNAUDITED

OPERATING TRANSFERS OUT cont.

ACCT. #	1	2	3	4	5	6	7	8	9
4915				257,000 00	257,000 00				
4916									
4917									
4918									
4919									
<b>SUBTOTAL</b>					3,381,633.53	3,506,525.39		3,505,725.39	

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



\*\*SPECIAL WARRANT ARTICLES\*\*

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

1                      2                      3                      4                      5                      6                      7                      8                      9

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

4915	Public Works Vehicles	4				50,000.00		50,000.00	
4916	Incinerator Closeout	5				1,000.00		1,000.00	
4909	Fire Dept Truck/Equipment	6				20,000.00		20,000.00	
4915	Solid Waste Facility Improve	7				5,000.00		5,000.00	
4915	Revaluation	8				25,000.00		25,000.00	
4915	Library Building	9				10,000.00		10,000.00	
4915	Engineer & Planning	10				15,000.00		15,000.00	
4915	Kanic Recreation Area Equipment	11				2,000.00		2,000.00	
<b>SUBTOTAL 2 RECOMMENDED</b>									<b>XXXXXXXXXX</b>

\*\*INDIVIDUAL WARRANT ARTICLES\*\*

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

1                      2                      3                      4                      5                      6                      7                      8                      9

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

4909	Police Dept. Vehicle	17				27,000.00		27,000.00	
<b>SUBTOTAL 3 RECOMMENDED</b>									<b>XXXXXXXXXX</b>

\*\*SPECIAL WARRANT ARTICLES\*\*

Special warrant articles are defined in RSA 32:3, VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes;

3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1 2 3 4 5 6 7 8 9

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

Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	ART. #	Approved by DRA	Expenditures	Actual	WARR. #	ENSUING FISCAL YEAR	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4915	Community Building Trust	12					125,000.00			125,000.00	
4915	Road & Street	13					30,000.00			30,000.00	
4915	Road & Street (Loon Mtn Easement)	14					80,000.00			80,000.00	
4915	Town Cemetery Maint. Expend Trust	15					5,000.00			5,000.00	
4915	Police Dept Equipment	16					36,000.00			36,000.00	
4915	Roland Dubois Settlement CR	18					30,000.00			30,000.00	
4915											
4915											
	<b>SUBTOTAL 2 RECOMMENDED</b>		<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>		434,000.00	<b>XXXXXXXXXX</b>		434,000.00	<b>XXXXXXXXXX</b>

\*\*INDIVIDUAL WARRANT ARTICLES\*\*

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

1 2 3 4 5 6 7 8 9

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

Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	ART. #	Approved by DRA	Expenditures	Actual	WARR. #	ENSUING FISCAL YEAR	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
	<b>SUBTOTAL 3 RECOMMENDED</b>		<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>		27,000.00	<b>XXXXXXXXXX</b>		27,000.00	<b>XXXXXXXXXX</b>

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year  UNAUDITED	ESTIMATED REVENUES ENSUING YEAR
<b>TAXES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3120	Land Use Change Taxes				
3180	Resident Taxes				
3185	Timber Taxes		7,740.00	5,824.00	
3186	Payment in Lieu of Taxes		101,458.00	103,694.00	90,000.00
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		30,000.00	40,212.00	30,000.00
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
3188	Excavation Activity Tax				
<b>LICENSES, PERMITS &amp; FEES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3210	Business Licenses & Permits		6,700.00	7,515.00	6,700.00
3220	Motor Vehicle Permit Fees		270,000.00	284,266.00	275,000.00
3230	Building Permits				
3290	Other Licenses, Permits & Fees - Cable TV Franchise Fees		34,000.00	40,936.00	34,000.00
3311-3319	FROM FEDERAL GOVERNMENT		47,376.00	116,863.00	25,776.00
<b>FROM STATE</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3351	Shared Revenues		57,750.00	125,966.00	125,000.00
3352	Meals & Rooms Tax Distribution		47,025.00	47,025.00	37,000.00
3353	Highway Block Grant		24,533.00	24,534.00	24,533.00
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Railroad Tax)-WFG-LW Interconnect		57,476.00	43,818.00	50,000.00
3379	FROM OTHER GOVERNMENTS Rec/SW		216,907.00	207,272.00	255,553.00
<b>CHARGES FOR SERVICES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3401-3406	Income from Departments			532,457.00	390,887.00
3409	Other Charges -(Cemetery Maint)	15			5,000.00
<b>MISCELLANEOUS REVENUES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3501	Sale of Municipal Property		1,500.00	1,522.00	101,500.00
3502	Interest on Investments		20,000.00	57,464.00	25,000.00
3503-3509	Other Roland Dubois/Loon Mtn Easement	12.14,18	189,853.00	33,357.00	215,000.00
<b>INTERFUND OPERATING TRANSFERS IN</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3912	From Special Revenue Funds				
3913	From Capital Projects Funds		453,114.00	453,114.00	

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year UNAUDITED	ESTIMATED REVENUES ENSUING YEAR
INTERFUND OPERATING TRANSFERS IN cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)				105,180.00
	Water - (Offset)			105,841.00	105,841.00
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds	3,6,11	224,171.00	224,171.00	
3916	From Trust & Agency Funds				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes	3	300,000.00	300,000.00	
	Amts VOTED From F/B ("Surplus")	7,8	40,962.00	40,962.00	
	Fund Balance ("Surplus") to Reduce Taxes		325,000.00	325,000.00	
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			<b>2,455,565.00</b>	<b>3,121,813.00</b>	<b>1,901,970.00</b>

**\*\*BUDGET SUMMARY\*\***

	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from page 5)	3,506,525.39	3,505,725.39
SUBTOTAL 2 Special Warrant Articles Recommended (from page 6)	434,000.00	434,000.00
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 6)	27,000.00	27,000.00
TOTAL Appropriations Recommended	3,967,525.39	3,966,725.39
Less: Amount of Estimated Revenues & Credits (from above, column 6)	1,901,970.00	1,901,970.00
Estimated Amount of Taxes to be Raised	2,065,555.39	2,064,755.39

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \_\_\_\_\_  
 (See Supplemental Schedule With 10% Calculation)

**conditions to be established by the Board of Selectmen.**

Motion made by: Charlie Cook  
Seconded by: Al MacQuarrie

Article passed by voice vote

**Article #28. To see if the Town will vote to authorize the Board of Selectmen to convey a parcel of town-owned real estate (Map/Lot 15-032) off of Bern Dibner Road, set aside for the establishment of a future Industrial Park, through terms and conditions to be established by the Board of Selectmen.**

A motion was made by Leon DePalma to table Article 28 until after Article 29 was voted on. Seconded by Patricia McTeague. Passed by voice vote.

(Article 29 passed by voice vote with opposition, therefore leaving Article 28 tabled.) A motion was made by Denys Draper to pass over Article 28, seconded by Tom Adams. Motion to pass over was passed by voice vote.)

**Article #29. To see if the Town will vote to adopt the provisions of RSA 41:14-a in accordance with RSA 41:14-c, giving the Board of Selectmen the authority to acquire or sell land, buildings, or both. If adopted, the Board of Selectmen could vote to convey or acquire interests in real estate, after receiving recommendations by the Planning Board, and after holding two public hearings.**

Motion made by: Tom Adams  
Seconded by: Jim Spanos

Article passed by voice vote with opposition

**Article #30. To see if the Town would authorize the Board of Selectmen to lease or sell to the Town of Woodstock a portion of land (Map/Lot 16-314) housing the Lincoln-Woodstock Solid Waste Facility. The conveyance shall be under terms and conditions deemed appropriate by the Board of Selectmen.**

(Selectman Peter Moore explained that a NO VOTE took authorization away to sell or lease the land, and a YES VOTE gives the selectmen a right to sell or lease the land to No. Woodstock.)

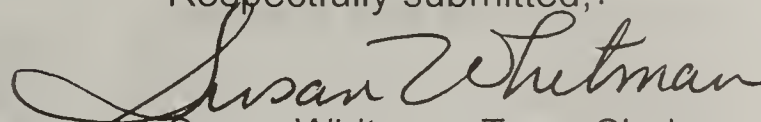
Motion made by: William Hallager  
Seconded by: Deanna Huot

Article defeated by voice vote – No vote carried

**Article #31. To transact any other business that may legally come before the meeting.**

A motion to adjourn the meeting at 9:45 pm was made by Chester Kahn seconded by Ed O'Brien. Meeting adjourned.

Respectfully submitted, .

  
Susan Whitman, Town Clerk

# 2005 Payroll By Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
<b>CEMETERY</b>			
Aldridge, Victor	\$ 5,242.86		\$ 5,242.86
<b>ELECTIONS</b>			
Dauphine, Elizabeth	\$ 125.00		\$ 125.00
Haynes, Nina	\$ 125.00		\$ 125.00
Hughes, Joan	\$ 125.00		\$ 125.00
<b>EXECUTIVE &amp; OFFICIALS</b>			
Bossie, Ruth A.	\$ 25,671.17	\$ 358.02	\$ 26,029.19
Hart, Johnna T.*	\$ 30,041.47	\$ 33.42	\$ 30,074.89
Huot, Deanna L.	\$ 6,122.00		\$ 6,122.00
McTeague, R. Patricia	\$ 6,122.00		\$ 6,122.00
Moore, Peter E.	\$ 6,122.00		\$ 6,122.00
Robinson, Orrin J.	\$ 400.00		\$ 400.00
Sutton, Thomas Jr	\$ 57,063.30		\$ 57,063.30
Talbot, Martha S.	\$ 1,000.00		\$ 1,000.00
Tetley, Doris B	\$ 315.00		\$ 315.00
Tetley, Judith D.	\$ 2,400.00		\$ 2,400.00
Whitman, Susan M.	\$ 30,047.68	\$ -	\$ 30,047.68
*Includes Ballot Clerk			
<b>WATER DEPARTMENT</b>			
Beaudin, David W.*	\$ 31,773.12	\$ 10,518.90	\$ 42,292.02
*Includes OT Water & Public Works			
<b>LIBRARY</b>			
Allen, Elizabeth A.	\$ 451.92		\$ 451.92
Peltier, Janet*	\$ 2,727.31		\$ 2,727.31
Riley, Carol Ann*	\$ 29,570.22	\$ 585.24	\$ 30,155.46
Smith, Martha O.	\$ 178.50		\$ 178.50
Stockton, Trudy M.	\$ 16,361.23	\$ 26.00	\$ 16,387.23
*Includes Supervisor of Checklist Wages			
<b>PLANNING &amp; ZONING OFFICE</b>			
Havlock, Stacey	\$ 29,203.31	\$ -	\$ 29,203.31
<b>SOLID WASTE FACILITY</b>			
Beaudin, Paul J. II	\$ 39,685.21		\$ 39,685.21
Jones, Rockland	\$ 22,940.68		\$ 22,940.68
Lynch, John W.	\$ 1,200.00		\$ 1,200.00
Pierce Linwood R.	\$ 25,390.80		\$ 25,390.80
Pierce, Roy D.	\$ 1,160.00		\$ 1,160.00
<b>DEPARTMENT OF PUBLIC WORKS</b>			
Hart, Daryl J.	\$ 26,696.00	\$ 2,987.74	\$ 29,683.74
Huot, Francis E.	\$ 4,715.81	\$ -	\$ 4,715.81
Nicoll, Andrew M.	\$ 26,345.52	\$ 2,861.06	\$ 29,206.58
Willey, William M.	\$ 47,009.60	\$ -	\$ 47,009.60

(un-audited)

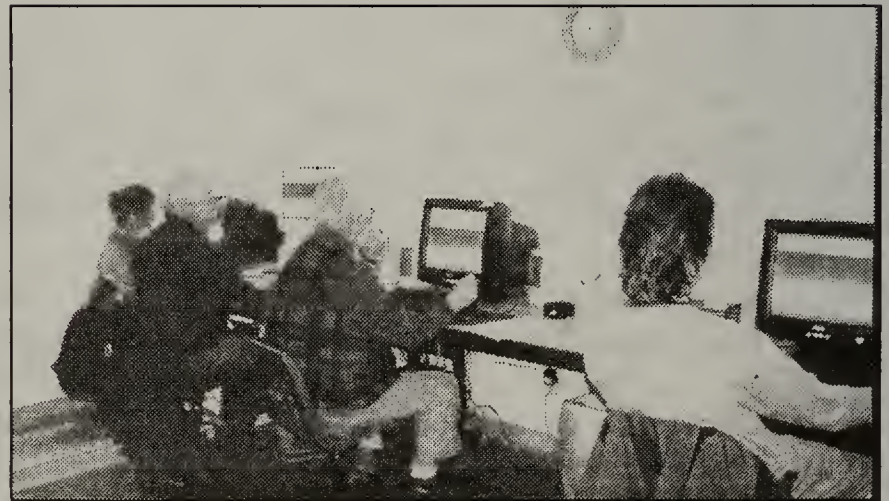
Employee's Name	Regular Wages	Overtime Wages	Gross Wages
<b>FIRE DEPARTMENT</b>			
Bartlett, Josiah S.	\$ 223.50		\$ 223.50
Beard, Ronald R.	\$ 470.00		\$ 470.00
Blaisdell, Jay O.	\$ 1,222.00		\$ 1,222.00
Bureau, Ashlee R	\$ 132.50		\$ 132.50
Casey, Sean A.	\$ 646.00		\$ 646.00
Davis, Eugene C.	\$ 782.50		\$ 782.50
Emerson, Ronald W.	\$ 1,453.00		\$ 1,453.00
Haley, Robert	\$ 980.50		\$ 980.50
Hanson Jr., Charles E	\$ 592.00		\$ 592.00
Harrington, Michael R	\$ 235.00		\$ 235.00
Haynes, Nathan	\$ 7,055.00		\$ 7,055.00
Kenney, Robert	\$ 3,003.00		\$ 3,003.00
Peterson Jr., Edwin A.	\$ 1,324.00		\$ 1,324.00
Peterson, Kristin	\$ 819.50		\$ 819.50
Place, Jon	\$ 238.00		\$ 238.00
Rosolen, Dennis C.	\$ 442.00		\$ 442.00
Sollars, Dale T	\$ 357.00		\$ 357.00
Sothard, Eric A	\$ 1,719.50		\$ 1,719.50
<b>RECREATION DEPARTMENT</b>			
Bartlett, John A.	\$ 2,992.00		\$ 2,992.00
Beaudin, Taylor C.	\$ 1,137.50		\$ 1,137.50
Bourassa, Tonya C.	\$ 56.26		\$ 56.26
Coyne, Adrienne	\$ 1,895.07		\$ 1,895.07
Desjardins, William C.	\$ 2,122.00		\$ 2,122.00
Dovholuk, David	\$ 8,556.00		\$ 8,556.00
Dovholuk, Joshua D	\$ 290.00		\$ 290.00
Duguay, Jane	\$ 728.88		\$ 728.88
Duquette, Marc	\$ 1,823.50		\$ 1,823.50
Haley, Britta	\$ 1,569.76		\$ 1,569.76
Hart, Correy	\$ 1,100.00		\$ 1,100.00
Houde, Paula J.	\$ 631.89		\$ 631.89
Kelley, Gaylen	\$ 1,681.88		\$ 1,681.88
King, Cameron	\$ 1,872.50		\$ 1,872.50
LeClerc, Sarah	\$ 1,840.00		\$ 1,840.00
Mackay, Randi	\$ 1,540.00		\$ 1,540.00
Murphy, Katherine D.	\$ 2,954.25		\$ 2,954.25
Smith, Elisa A.	\$ 718.27		\$ 718.27
Sousa, Jr., Merrick A.	\$ 1,910.00		\$ 1,910.00
Spurling, Melissa A.	\$ 3,180.00		\$ 3,180.00
Thompson, Michael	\$ 1,522.50		\$ 1,522.50
Tower, Tara	\$ 33,283.76		\$ 33,283.76
Tuerk, James M.	\$ 4,054.50		\$ 4,054.50
Walsh, J Patrick	\$ 910.00		\$ 910.00
Weeden, Natalie B.	\$ 2,803.15		\$ 2,803.15

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Detail Wages	Gross Wages
<b>POLICE DEPARTMENT</b>				
Beaudry, Howard J.	\$ 22,599.94	\$ -	\$ 2,700.00	\$ 25,299.94
Blodgett, Nicholas	\$ 6,355.78	\$ 44.98	\$ 360.00	\$ 6,760.76
Bujeaud, Joseph J.	\$ 30,655.76	\$ 4,051.74	\$ -	\$ 34,707.50
Cash, Dorothy A.	\$ 1,060.38	\$ 129.50	\$ -	\$ 1,189.88
Chandler, Dean R.	\$ 69.04	\$ -	\$ -	\$ 69.04
Cooper, Cecil B.	\$ 47,347.12	\$ 643.44	\$ 1,125.00	\$ 49,115.56
Gallant, Zoe	\$ 2,189.46	\$ -	\$ -	\$ 2,189.46
Gordon, Colleen A.	\$ 33,052.81	\$ 1,950.48	\$ -	\$ 35,003.29
Halliday, Amy L.	\$ 14,330.72	\$ 1,612.36	\$ -	\$ 15,943.08
Langmaid, Sheryle R.	\$ 31,159.68	\$ 2,892.03	\$ -	\$ 34,051.71
Lincoln, Kevin	\$ 3,516.27	\$ 138.00	\$ -	\$ 3,654.27
Meier, Jeffrey D.	\$ 41,624.90	\$ 3,417.47	\$ 2,976.00	\$ 48,018.37
Oleson, Ryan F	\$ 35,737.15	\$ 2,457.77	\$ 771.00	\$ 38,965.92
Paulette, James R.	\$ 20,889.46	\$ 2,197.49	\$ 3,150.00	\$ 26,236.95
Smith, Theodore P.*	\$ 64,798.70	\$ -	\$ 4,062.00	\$ 68,860.70
Steele Jr., Paul D.	\$ 24,777.01	\$ 4,424.13	\$ -	\$ 29,201.14
Stevens, Michael E.	\$ 40,160.95	\$ 3,043.15	\$ 1,578.00	\$ 44,782.10
Tamulonis, Michael W.	\$ 37,888.76	\$ 1,870.39	\$ 369.00	\$ 40,128.15
Tobine, Jeffrey D.	\$ 425.50	\$ -	\$ -	\$ 425.50
Weden, Michael S.	\$ 9,447.83	\$ 1,942.00	\$ -	\$ 11,389.83

\*Includes Emergency Management Wages

**Our small town library is a treasure...  
a place of enjoyment of learning, and  
culture.....**



**and a tranquil refuge  
for all ages.**



# 2005 INVENTORY OF TOWN PROPERTY

Map/Lot	Description	Acres	Land Value	Bldg. Value	Total Value
02-003.0004-1	Water Treatment Plant			2,268,000	2,268,000
04-004.0001	Kancamagus Rec. Area Annex	0.850	16,300		16,300
05-001	Kancamagus Highway	11.300	165,600		165,600
15-016	Pollard Road	0.450	33,600	3,700	37,300
15-031	Connector Road	0.230	17,700		17,700
15-032	Connector Road	4.530	157,100		157,100
15-032.0002	Connector Road	4.000	36,500		36,500
16-172	Lincoln Public Library	0.085	30,000	263,300	293,300
16-173	Lincoln Fire Station	0.700	47,200	184,200	231,400
16-174	Church Street (land only)	0.080	17,900		17,900
16-260	Pollard Road	3.600	49,900		49,900
16-261	Mansion Hill Drive	0.110	12,700		12,700
16-290	Pollard Road	1.500	31,600		31,600
16-291	Community Center	6.600	70,200	438,100	508,300
16-308	Lincoln Town Hall	1.296	133,500	234,800	368,300
16-311	Main Street Gazebo	0.470	52,300	1,700	54,000
16-312	Whitewater Facility	1.770	79,300	10,600	89,900
16-314	Main Street (land only)	1.150	60,100		60,100
16-315	Solid Waste Facility	18.750	270,400	266,700	537,100
16-322	Sewer Treatment Facility	17.200	233,600	4,975,000	5,208,600
17-038	Kancamagus Rec. Area	35.004	249,100	97,700	346,800
18-059	Public Works Garage	6.920	130,800	118,200	249,000
19-032	Hanson Farm Cemetery		0		0
19-048	Route 3 Salt Shed	1.040	124,500	10,100	134,600
20-003	Land near I-93	0.020	200		200
20-014-0000-0001	Boyce Brook Pumping Station			6,600	6,600
27-031	Clearbrook #2W	0.050	20,000		20,000
27-032	Clearbrook #2E	0.050	20,000		20,000
<b>Total</b>			<b>\$ 2,060,100</b>	<b>\$ 8,878,700</b>	<b>\$ 10,938,800</b>

# Long Term Debt Schedules

## 1988 VARIOUS (Water Tank, Maple St., Pollard Road) NHMBB88C Series 1988-C

<i>Period Ending</i>	<i>Principal Schedule</i>	<i>Interest Schedule</i>	<i>Total Payment</i>
January 15, 2006	\$75,000.00	\$11,655.00	\$86,655.00
July 15, 2006	\$0.00	\$8,760.00	\$8,760.00
January 15, 2007	\$75,000.00	\$8,760.00	\$83,760.00
July 15, 2007	\$0.00	\$5,865.00	\$5,865.00
January 15, 2008	\$75,000.00	\$5,865.00	\$80,865.00
July 15, 2008	\$0.00	\$2,932.50	\$2,932.50
January 15, 2009	<u>\$75,000.00</u>	<u>\$2,932.50</u>	<u>\$77,932.50</u>
<b>Total</b>	<b>\$300,000.00</b>	<b>\$46,770.00</b>	<b>\$346,770.00</b>

## TOWN OF LINCOLN 2005 COMMUNITY BUILDING NOTE \$300,000 FOR 10 YEARS

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$300,000.00</b>				
July 26, 2006	\$300,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2007	\$270,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2008	\$240,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2009	\$210,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2010	\$180,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2011	\$150,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2012	\$120,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2013	\$90,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2014	\$60,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2015	\$30,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
<b>TOTAL</b>			<b>\$300,000.00</b>	<b>\$64,482.00</b>	<b>\$364,482.00</b>

**TOWN OF LINCOLN  
WATER BOND (91-01)  
\$2,549,000 @ 5% FOR 28 YEARS**

	<i>Principal Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$1,809,032.90</b>			
March 9, 2006	\$1,809,032.90	\$39,860.18	\$45,225.82	\$85,086.00
October 9, 2006	\$1,769,172.72	\$40,856.68	\$44,229.32	\$85,086.00
March 9, 2007	\$1,728,316.04	\$41,878.10	\$43,207.90	\$85,086.00
October 9, 2007	\$1,686,437.94	\$42,925.05	\$42,160.95	\$85,086.00
March 9, 2008	\$1,643,512.89	\$43,998.18	\$41,087.82	\$85,086.00
October 9, 2008	\$1,599,514.71	\$45,098.13	\$39,987.87	\$85,086.00
March 9, 2009	\$1,554,416.58	\$46,225.59	\$38,860.41	\$85,086.00
October 9, 2009	\$1,508,190.99	\$47,381.23	\$37,704.77	\$85,086.00
March 9, 2010	\$1,460,809.76	\$48,565.76	\$36,520.24	\$85,086.00
October 9, 2010	\$1,412,244.00	\$49,779.90	\$35,306.10	\$85,086.00
March 9, 2011	\$1,362,464.10	\$51,024.40	\$34,061.60	\$85,086.00
October 9, 2011	\$1,311,439.70	\$52,300.01	\$32,785.99	\$85,086.00
March 9, 2012	\$1,259,139.69	\$53,607.51	\$31,478.49	\$85,086.00
October 9, 2012	\$1,205,532.18	\$54,947.69	\$30,138.31	\$85,086.00
March 9, 2013	\$1,150,584.49	\$56,321.39	\$28,764.61	\$85,086.00
October 9, 2013	\$1,094,263.10	\$57,729.42	\$27,356.58	\$85,086.00
March 9, 2014	\$1,036,533.68	\$59,172.66	\$25,913.34	\$85,086.00
October 9, 2014	\$977,361.02	\$60,651.97	\$24,434.03	\$85,086.00
March 9, 2015	\$916,709.05	\$62,168.27	\$22,917.73	\$85,086.00
October 9, 2015	\$854,540.78	\$63,722.48	\$21,363.52	\$85,086.00
March 9, 2016	\$790,818.30	\$65,315.54	\$19,770.46	\$85,086.00
October 9, 2016	\$725,502.76	\$66,948.43	\$18,137.57	\$85,086.00
March 9, 2017	\$658,554.33	\$68,622.14	\$16,463.86	\$85,086.00
October 9, 2017	\$589,932.19	\$70,337.69	\$14,748.31	\$85,086.00
March 9, 2018	\$519,594.50	\$72,096.14	\$12,989.86	\$85,086.00
October 9, 2018	\$447,498.36	\$73,898.54	\$11,187.46	\$85,086.00
March 9, 2019	\$373,599.82	\$75,746.00	\$9,340.00	\$85,086.00
October 9, 2019	\$297,853.82	\$77,639.65	\$7,446.35	\$85,086.00
March 9, 2020	\$220,214.17	\$79,580.65	\$5,505.35	\$85,086.00
October 9, 2020	\$140,633.52	\$81,570.16	\$3,515.84	\$85,086.00
March 9, 2021	\$59,063.36	\$59,063.37	\$1,476.58	<u>\$60,539.95</u>
<b>TOTAL</b>		<b>\$1,809,032.91</b>	<b>\$804,087.04</b>	<b>\$2,613,119.95</b>

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

	<i>Principal Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$459,813.27</b>			
April 9, 2006	\$459,813.27	\$9,259.67	\$11,495.33	\$20,755.00
October 9, 2006	\$450,553.60	\$9,491.16	\$11,263.84	\$20,755.00
April 9, 2007	\$441,062.44	\$9,728.44	\$11,026.56	\$20,755.00
October 9, 2007	\$431,334.00	\$9,971.65	\$10,783.35	\$20,755.00
April 9, 2008	\$421,362.35	\$10,220.94	\$10,534.06	\$20,755.00
October 9, 2008	\$411,141.41	\$10,476.46	\$10,278.54	\$20,755.00
April 9, 2009	\$400,664.95	\$10,738.38	\$10,016.62	\$20,755.00
October 9, 2009	\$389,926.57	\$11,006.84	\$9,748.16	\$20,755.00
April 9, 2010	\$378,919.73	\$11,282.01	\$9,472.99	\$20,755.00
October 9, 2010	\$367,637.72	\$11,564.06	\$9,190.94	\$20,755.00
April 9, 2011	\$356,073.66	\$11,853.16	\$8,901.84	\$20,755.00
October 9, 2011	\$344,220.50	\$12,149.49	\$8,605.51	\$20,755.00
April 9, 2012	\$332,071.01	\$12,453.22	\$8,301.78	\$20,755.00
October 9, 2012	\$319,617.79	\$12,764.55	\$7,990.45	\$20,755.00
April 9, 2013	\$306,853.24	\$13,083.67	\$7,671.33	\$20,755.00
October 9, 2013	\$293,769.57	\$13,410.76	\$7,344.24	\$20,755.00
April 9, 2014	\$280,358.81	\$13,746.03	\$7,008.97	\$20,755.00
October 9, 2014	\$266,612.78	\$14,089.68	\$6,665.32	\$20,755.00
April 9, 2015	\$252,523.10	\$14,441.92	\$6,313.08	\$20,755.00
October 9, 2015	\$238,081.18	\$14,802.97	\$5,952.03	\$20,755.00
April 9, 2016	\$223,278.21	\$15,173.04	\$5,581.96	\$20,755.00
October 9, 2016	\$208,105.17	\$15,552.37	\$5,202.63	\$20,755.00
April 9, 2017	\$192,552.80	\$15,941.18	\$4,813.82	\$20,755.00
October 9, 2017	\$176,611.62	\$16,339.71	\$4,415.29	\$20,755.00
April 9, 2018	\$160,271.91	\$16,748.20	\$4,006.80	\$20,755.00
October 9, 2018	\$143,523.71	\$17,166.91	\$3,588.09	\$20,755.00
April 9, 2019	\$126,356.80	\$17,596.08	\$3,158.92	\$20,755.00
October 9, 2019	\$108,760.72	\$18,035.98	\$2,719.02	\$20,755.00
April 9, 2020	\$90,724.74	\$18,486.88	\$2,268.12	\$20,755.00
October 9, 2020	\$72,237.86	\$18,949.05	\$1,805.95	\$20,755.00
April 9, 2021	\$53,288.81	\$19,422.78	\$1,332.22	\$20,755.00
October 9, 2021	\$33,866.03	\$19,908.35	\$846.65	\$20,755.00
April 9, 2022	\$13,957.68	\$13,957.68	\$348.94	<u>\$14,306.62</u>
<b>TOTAL</b>		<b>\$459,813.27</b>	<b>\$218,653.35</b>	<b>\$678,466.62</b>

**TOWN OF LINCOLN  
WATER PROJECTS 2003 RTE3/MANSION HILL  
\$2,050,000 FOR 20 YEARS**

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$1,840,000.00</b>				
February 15, 2006	\$1,840,000.00			\$38,393.75	\$38,393.75
August 15, 2006	\$1,735,000.00	3.500	\$105,000.00	\$38,393.75	\$143,393.75
February 15, 2007	\$1,735,000.00			\$36,556.25	\$36,556.25
August 15, 2007	\$1,630,000.00	3.500	\$105,000.00	\$36,556.25	\$141,556.25
February 15, 2008	\$1,630,000.00			\$34,718.75	\$34,718.75
August 15, 2008	\$1,525,000.00	3.500	\$105,000.00	\$34,718.75	\$139,718.75
February 15, 2009	\$1,525,000.00			\$32,881.25	\$32,881.25
August 15, 2009	\$1,420,000.00	3.500	\$105,000.00	\$32,881.25	\$137,881.25
February 15, 2010	\$1,420,000.00			\$31,043.75	\$31,043.75
August 15, 2010	\$1,315,000.00	3.750	\$105,000.00	\$31,043.75	\$136,043.75
February 15, 2011	\$1,315,000.00			\$29,075.00	\$29,075.00
August 15, 2011	\$1,210,000.00	3.750	\$105,000.00	\$29,075.00	\$134,075.00
February 15, 2012	\$1,210,000.00			\$27,106.25	\$27,106.25
August 15, 2012	\$1,105,000.00	4.000	\$105,000.00	\$27,106.25	\$132,106.25
February 15, 2013	\$1,105,000.00			\$25,006.25	\$25,006.25
August 15, 2013	\$1,000,000.00	4.250	\$105,000.00	\$25,006.25	\$130,006.25
February 15, 2014	\$1,000,000.00			\$22,775.00	\$22,775.00
August 15, 2014	\$900,000.00	4.250	\$100,000.00	\$22,775.00	\$122,775.00
February 15, 2015	\$900,000.00			\$20,650.00	\$20,650.00
August 15, 2015	\$800,000.00	4.250	\$100,000.00	\$20,650.00	\$120,650.00
February 15, 2016	\$800,000.00			\$18,525.00	\$18,525.00
August 15, 2016	\$700,000.00	4.300	\$100,000.00	\$18,525.00	\$118,525.00
February 15, 2017	\$700,000.00			\$16,375.00	\$16,375.00
August 15, 2017	\$600,000.00	4.400	\$100,000.00	\$16,375.00	\$116,375.00
February 15, 2018	\$600,000.00			\$14,175.00	\$14,175.00
August 15, 2018	\$500,000.00	4.500	\$100,000.00	\$14,175.00	\$114,175.00
February 15, 2019	\$500,000.00			\$11,925.00	\$11,925.00
August 15, 2019	\$400,000.00	4.500	\$100,000.00	\$11,925.00	\$111,925.00
February 15, 2020	\$400,000.00			\$9,625.00	\$9,625.00
August 15, 2020	\$300,000.00	4.700	\$100,000.00	\$9,625.00	\$109,625.00
February 15, 2021	\$300,000.00			\$7,275.00	\$7,275.00
August 15, 2021	\$200,000.00	4.800	\$100,000.00	\$7,275.00	\$107,275.00
February 15, 2022	\$200,000.00			\$4,875.00	\$4,875.00
August 15, 2022	\$100,000.00	4.850	\$100,000.00	\$4,875.00	\$104,875.00
February 15, 2023	\$100,000.00			\$2,450.00	\$2,450.00
August 15, 2023	\$0.00	4.900	\$100,000.00	\$2,450.00	<u>\$102,450.00</u>
<b>TOTAL</b>			<b>\$1,840,000.00</b>	<b>\$766,862.50</b>	<b>\$2,606,862.50</b>

**TOWN OF LINCOLN  
WASTEWATER TREATMENT 2003 PROJECTS  
\$1,200,000 FOR 20 YEARS**

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$1,080,000.00</b>				
February 15, 2006	\$1,080,000.00			\$22,590.00	\$22,590.00
August 15, 2006	\$1,020,000.00	3.500	\$60,000.00	\$22,590.00	\$82,590.00
February 15, 2007	\$1,020,000.00			\$21,540.00	\$21,540.00
August 15, 2007	\$960,000.00	3.500	\$60,000.00	\$21,540.00	\$81,540.00
February 15, 2008	\$960,000.00			\$20,490.00	\$20,490.00
August 15, 2008	\$900,000.00	3.500	\$60,000.00	\$20,490.00	\$80,490.00
February 15, 2009	\$900,000.00			\$19,440.00	\$19,440.00
August 15, 2009	\$840,000.00	3.500	\$60,000.00	\$19,440.00	\$79,440.00
February 15, 2010	\$840,000.00			\$18,390.00	\$18,390.00
August 15, 2010	\$780,000.00	3.750	\$60,000.00	\$18,390.00	\$78,390.00
February 15, 2011	\$780,000.00			\$17,265.00	\$17,265.00
August 15, 2011	\$720,000.00	3.750	\$60,000.00	\$17,265.00	\$77,265.00
February 15, 2012	\$720,000.00			\$16,140.00	\$16,140.00
August 15, 2012	\$660,000.00	4.000	\$60,000.00	\$16,140.00	\$76,140.00
February 15, 2013	\$660,000.00			\$14,940.00	\$14,940.00
August 15, 2013	\$600,000.00	4.250	\$60,000.00	\$14,940.00	\$74,940.00
February 15, 2014	\$600,000.00			\$13,665.00	\$13,665.00
August 15, 2014	\$540,000.00	4.250	\$60,000.00	\$13,665.00	\$73,665.00
February 15, 2015	\$540,000.00			\$12,390.00	\$12,390.00
August 15, 2015	\$480,000.00	4.250	\$60,000.00	\$12,390.00	\$72,390.00
February 15, 2016	\$480,000.00			\$11,115.00	\$11,115.00
August 15, 2016	\$420,000.00	4.300	\$60,000.00	\$11,115.00	\$71,115.00
February 15, 2017	\$420,000.00			\$9,825.00	\$9,825.00
August 15, 2017	\$360,000.00	4.400	\$60,000.00	\$9,825.00	\$69,825.00
February 15, 2018	\$360,000.00			\$8,505.00	\$8,505.00
August 15, 2018	\$300,000.00	4.500	\$60,000.00	\$8,505.00	\$68,505.00
February 15, 2019	\$300,000.00			\$7,155.00	\$7,155.00
August 15, 2019	\$240,000.00	4.500	\$60,000.00	\$7,155.00	\$67,155.00
February 15, 2020	\$240,000.00			\$5,775.00	\$5,775.00
August 15, 2020	\$180,000.00	4.700	\$60,000.00	\$5,775.00	\$65,775.00
February 15, 2021	\$180,000.00			\$4,365.00	\$4,365.00
August 15, 2021	\$120,000.00	4.800	\$60,000.00	\$4,365.00	\$64,365.00
February 15, 2022	\$120,000.00			\$2,925.00	\$2,925.00
August 15, 2022	\$60,000.00	4.850	\$60,000.00	\$2,925.00	\$62,925.00
February 15, 2023	\$60,000.00			\$1,470.00	\$1,470.00
August 15, 2023	\$0.00	4.900	\$60,000.00	\$1,470.00	<u>\$61,470.00</u>
<b>TOTAL</b>			<b>\$1,080,000.00</b>	<b>\$455,970.00</b>	<b>\$1,535,970.00</b>

# Raymond S. Burton

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Bath, NH 03740  
Tel. (603) 747-3662  
Car Phone (603) 481-0863  
E-mail: ray.burton4@gte.net

107 North Main St.  
State House Room 207  
Concord, NH 03301  
Rburton@nh.gov

12/01/05

*Executive Councilor  
District One*

## **REPORT TO THE PEOPLE OF DISTRICT ONE** by Raymond S. Burton, Executive Councilor

As one of your elected public servants, I am honored to report to you in my role as Executive Councilor for District One.

My Constitutional and legal responsibilities while serving in this position parallel those of a Board of Directors. We administer state law and budgets passed by the NH House and Senate. We also must comply with federal laws and regulations when we accept federal programs, projects and grants.

One responsibility of the Governor and Council is to seek citizens willing to serve on the state volunteer boards and commissions. It is important that your region be well represented. If you are interested in serving on a board or commission, please send your letter of interest and resume to my office or directly to Kathy Goode, Director of Appointments/Liaison to the Council, Governor's Office, State House, 107 North Main Street, Concord, NH 03301, Tel. (603) 271-2121. Visit the Secretary of State's website to see what is available/open at:

[www.sos.nh.gov/redbook/index.htm](http://www.sos.nh.gov/redbook/index.htm)

Sources of information from my office to you include:

- The New Hampshire Constitution
- Official NH Highway Map
- Organizational Chart of NH State Government
- NH Political Calendar 2006-07
- NH Executive Council brochure
- Listing of toll-free phone numbers for resources and information.

Effective email/website source includes:

[www.nh.gov](http://www.nh.gov) for all state agencies; executive, legislative, state personnel, licensing boards, and much more.

[www.nh.gov/council](http://www.nh.gov/council) includes duties, minutes of meetings, agendas for upcoming meetings and the history of the Executive Council.  
[bchenev@nheom.state.nh.us](http://bchenev@nheom.state.nh.us) Bruce Cheney, Bureau Chief all emergency management matters.

[www.gencourt.state.nh.us/house/members/](http://www.gencourt.state.nh.us/house/members/) All NH House Members email addresses.

[www.gencourt.state.nh.us/senate/members](http://www.gencourt.state.nh.us/senate/members) ALL NH State Senate Members email addresses.

### **SULLIVAN COUNTY:**

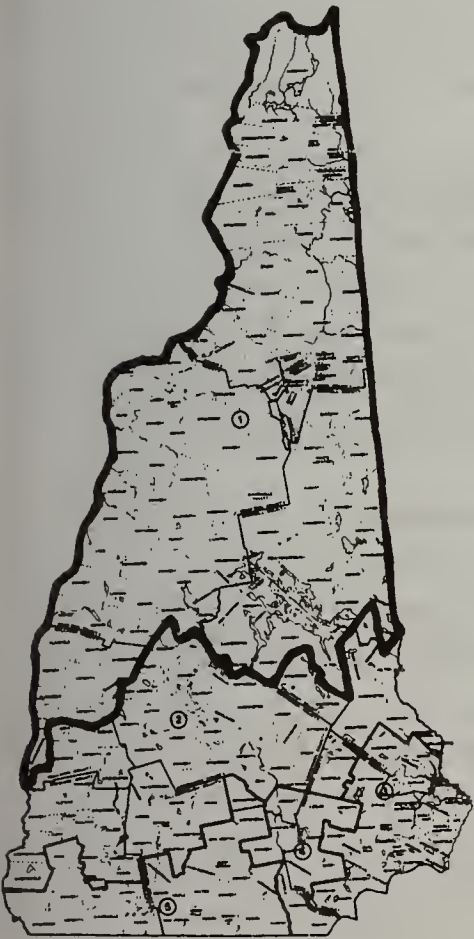
Charlestown, Claremont, Cornish,  
Croydon, Grantham, Newport  
Plainfield, Springfield, Sunapee

I am always available to assist you and your region in solving issues and concerns of importance to you.

**IT IS A PLEASURE TO SERVE DISTRICT ONE.**

### **COOS COUNTY:**

Berlin, Carroll, Clarksville,  
Colebrook, Columbia, Dalton,  
Dixville, Dummer, Errol,  
Gorham, Jefferson, Lancaster,  
Milan, Millsfield, Northumberland,  
Pittsburg, Randolph, Shelburne,  
Stewartstown, Stark, Stratford,  
Whitefield



### **Towns in Council District #1**

#### **CARROLL COUNTY:**

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

#### **GRAFTON COUNTY:**

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

#### **BELKNAP COUNTY:**

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

## LINWOOD AMBULANCE SERVICE

PO Box 129 • Lincoln, New Hampshire 03251  
603-745-3904 • Fax 603-745-8138



LINWOOD MEDICAL CENTER • MAIN STREET • LINCOLN, NEW HAMPSHIRE

February 2, 2006

Town of Lincoln  
Town Report for 2005

Dear Residents,

I am pleased to submit the annual report for 2005. I would like to first report on our staff. We are very lucky to have 20 active volunteer members. They have been working very hard providing excellent health care to our community. There has been a strong commitment to education by these members. We are striving to constantly increase the level of care that we offer. We are very excited that two more of our members will soon be completing their paramedic educations. Our goal is to provide emergency medical care that is second to none in the north east.

We had many calls for service in Lincoln & Woodstock in 2005. Motor vehicle accidents, medical aid, trauma as well as back country search and rescue. In many cases we were assisted by the Police Departments and or the Fire Departments. I would like to thank both departments for their time and assistance. They are always willing to lend a hand and we appreciate it greatly.

Last year, I was thrilled to announce that the new ambulance station project was in its final planning stages. Well, we have made great progress and the building is well on its way. The new building will provide a much needed home for our service. We have been housing our primary ambulance at the Woodstock Fire Department for a few years. We are excited to finally have all of our equipment under one roof. We have given a lot of consideration to the future needs of our community and have planned ahead. The new station will provide a place for our equipment, an area to hold classes, office space, and crew space. I would like to thank the Conn Brothers, Daniel Keniston, Stuart Anderson, Caulder Construction, Tetley Construction & his subcontractors for all of their hard work. We look forward to having a grand opening sometime this spring!

I want to express my thanks for all of the support we have received this year. All of us here at Linwood love what we do and hope that it shows.. We look forward to another year as your emergency medical provider.

Respectfully submitted,

Stacy A. Bossie, NRP

Director



ANNUAL REPORT  
NORTH COUNTRY HOME HEALTH AND HOSPICE AGENCY, INC.  
TOWN OF LINCOLN  
2005

Home care is critical to serving the growing health care need of this country. North Country Home Health and Hospice Agency makes it possible for hundreds of people a year to continue their lives at home. Recognizing that clients and their families have special requests and routines, we coordinate all aspects of our clients' care with a keen respect for individual needs. In working with families we discover what is important to the client - their independence, their ability to determine their own future, their right to say, "thanks, but no thanks." It is in the respect of our clients' values and expectations that have earned us a reputation for providing exceptional health care services.

North Country Home Health and Hospice Agency relies on Town support and individual donations to help underwrite the cost of providing home care services to people with limited or no health benefits. Because of your generosity and support, North Country Health and Hospice continues its 34-year tradition of responding to the home health and hospice needs of North Country residents.

As we struggle to deal with the difficult and time consuming issues facing home care today, the staff of North Country Health and Hospice Agency wants to thank you for your continued support so vital to helping people in your town be assured of continuing quality medical care at home.

Explanation of Services:

*Skilled Services* – shorter hospital stays and new technology allow many treatments to be done in the home, provided and administered by skilled professionals, such as nurses and therapists.

*Supportive Care Services* – home health aides, homemakers, and companions ensure ill and disabled persons can live in healthy households, have clean clothes, nutritious meals, and help with their activities of daily living.

*Hospice Care* – a holistic, family supportive, medically directed, team-oriented program that seeks to treat and comfort individuals and families coping with terminal illnesses.

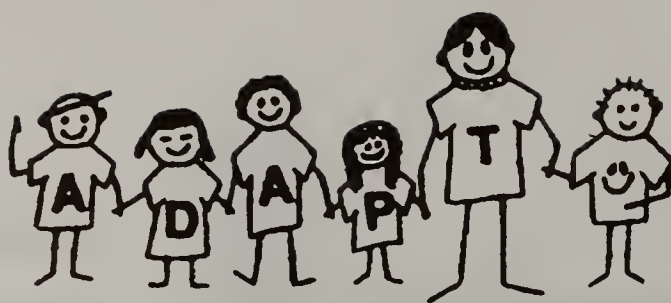
Services provided to the Town of Lincoln in FY2005 include:

<u>Type of Care</u>	<u># of Visits</u>
Nursing	260
Physical/Occupational/Speech Therapy	308
Medical Social Service	24
Home Health Aid/Homemaker/Companion	<u>695</u>
Total	1,287

Respectfully submitted,

*Gail Jurasek*

Gail Jurasek, Executive Director



ADOLESCENT DRUG & ALCOHOL PREVENTION TOOLS, INC.

January 12, 2006

Lincoln Board of Selectmen  
PO Box 25  
Lincoln, NH 03251

Dear Selectmen:

The Board of Directors of ADAPT, Inc., extends sincere thanks to the Town of Lincoln for its generous financial support through the years.

For 2006 we are requesting level funding of \$3,000 from your town.

ADAPT (Adolescent Drug & Alcohol Prevention Tools) is a non-profit organization dedicated to the prevention of substance use and abuse among young people under 21 and their families. One of our primary goals is to provide students with opportunities to participate in positive, healthy alternatives to self-destructive behavior. The range of services we provide, and the number of young people we connect with, has grown dramatically in the past several years.

On a weekly basis, we serve 225-275 students. We strive to offer an ever-expanding, diverse range of programs at no charge, or nominal charge, to participants. ADAPT continues to expand services to Plymouth Regional High School so that we can maintain the relationships we created with Thornton elementary and middle school students in previous years.

ADAPT's services include:

- After school programs at Lin-Wood, Thornton Central School and Plymouth Regional High School.
- A Student Assistance Program that includes teen leadership/mentoring; parent consultation; group & individual consultation; education and crisis intervention.
- Outing Club – (includes overnight backpacking trips, white river rafting excursions, kayaking on the Pemi River, bowling, movies, indoor rock climbing)
- Open Gym for students in grades 6-12
- Project D.J. Youth entrepreneurship program
- LIFE (Living Intelligently For Excellence) – Middle and High School Chem-Free groups have been formed at Thornton Central School, Lin-Wood School, and Plymouth Regional High school. In November

ADAPT and CADY (Communities for Alcohol-and-Drug-Free Youth) ran a three-day LIFE conference that focused on leadership skills. It gave our kids the opportunity to come together with students from other schools to share ideas and create action plans for future programs.

- Periodic "lock-ins" as well as other prevention-themed events.
- Red Ribbon Week celebration
- World Play Day
- Chem-Free graduation party
- Summer Adventure program for grades 1-8
- Summer recreation programs for first through eighth graders in Thornton and for high school students in the towns of Lincoln, Thornton and Woodstock
- Guest speakers who are nationally recognized in the prevention field, such as Dr. Matt Bellace and Ty Sells
- Public Service Announcements
- Community Service Projects such as a winter clothing drive, and Toys for Tots. This year our ADAPT students also volunteered to serve as elves for the Polar Express holiday event in Lincoln.
- Under 21 "Prime for Life" risk reduction curriculum
- Empowering Youth to lead and promote the benefits of a healthy lifestyle.

If you would like further information about our programs, please contact our Youth Resource Coordinator, Sean O'Brien, or any of the Board members listed below. We can be reached by contacting the ADAPT office at 745-9092. Also, a representative from our Board and/or Sean O'Brien would be happy to meet with you to answer questions and provide further information about the services we provide.

Please help us to continue our work, and to expand our programs, in 2006. Many thanks for your past support, and for your commitment to the young people in our community.

Sincerely,



ADAPT Board of Directors  
& Sean O'Brien, Youth Resource Coordinator

BOARD OF DIRECTORS

Angela Adams  
Robbie Beaudry  
Ruth Bossie  
Denise Drapeau  
Heather Ehrman  
Paul Ference

Meg Haase  
Barbara Hopson,  
(Financial Manager)  
Sean McDaniel  
Lori McGinley  
Kristie Morris

Janet Peltier  
Chief Ted Smith  
Tara Tower, (L-W  
Recreation Director)  
Carolyn Varin

## HOSPICE OF THE LITTLETON AREA 2005 ANNUAL REPORT

Hospice of the Littleton Area (HLA) is a non-profit community-based volunteer program offering supportive care to terminally ill individuals and their families wherever they reside – in their homes, assisted living facilities, nursing homes or hospitals. HLA trained volunteers provide emotional support and companionship, help with routine chores and errands, meal preparation, assistance with transportation needs, and respite time for family members. HLA also maintains a free lending library of books, pamphlets and tapes; facilitates a walk-in bereavement support group, and provides bereavement support to family members for one year following the death of a loved one. Additionally, HLA conducts community outreach services through its hospice volunteer training program, special events and meetings with various organizations and schools.

In 2005, Hospice of the Littleton Area (HLA) provided services to a total of **124** patients and family members in its service area, which includes the towns of: Bath, Bethlehem, Carroll (Twin Mountain), Dalton, Easton, Franconia, Haverhill, Landaff, Lincoln, Lisbon, Littleton, Lyman, Monroe, Sugar Hill, Whitefield, Woodstock and Woodsville.

The director, volunteer coordinator and hospice volunteers provided supportive care to **68** individuals and their families coping with the advanced and final stages of illness. Additionally, our bereavement programs supported **56** grieving clients through special mailings, phone contact, one-on-one counseling and bereavement support group meetings at All Saints Parish in Littleton. Overall, HLA staff and volunteers gave over **3000 hours** in direct care services.

Hospice of the Littleton Area continues its partnership with two area healthcare providers. HLA provides volunteer and bereavement services to the North Country Home Health & Hospice Agency's Medicare Hospice Program and offers supportive care to patients and family members in the Hospice Room at Littleton Regional Hospital.

To meet the rising need for hospice services, Hospice of the Littleton Area conducted a six-week (18-hour) hospice volunteer training program in Littleton in 2005. Nineteen (19) people completed the training. Since 1983, HLA has trained 323 people and currently has 104 volunteers serving 17 communities in the North Country.

There is **no charge** to patients or families for HLA services. HLA does not receive any federal, state or county funding and is not reimbursed by private insurers. HLA relies primarily upon the generosity and good will of the communities it serves to support its programs. Without financial help from the towns, HLA would not be able to serve the many patients and families it does.

Your much needed support for Hospice of the Littleton Area is greatly appreciated as we continue to provide compassionate care to terminally ill residents and their families.

Respectfully submitted,

Michael A. Neil  
Executive Director

	<u>HOSPICE PATIENT SERVICE</u>		<u>BEREAVEMENT SERVICES</u>	
	# patients	# vol. and staff hours	# clients	Hours
Bath	0	0	0	0
Bethlehem	2	53	3	1
Carroll (Twin Mtn.)	1	2	1	0
Dalton	0	0	0	0
Easton	4	48	1	1
Franconia	9	310	2	4
Haverhill/Woodsville	9	675.5	3	4
Landaff	2	260	1	1
Lincoln	4	73	2	3
Lisbon	8	245.5	8	8
Littleton	20	886.5	17	24
Lyman	0	0	0	0
Monroe	2	97.5	1	1
Sugar Hill	1	11	0	0
Whitefield	5	251	2	3
Woodstock	0	0	1	0
Out of Area Towns	1	4	4	1
			Support Group	43
<b>TOTAL # OF PATIENTS</b>	<b>68</b>			
<b>HOURS</b>		<b>2,917</b>	<b>56</b>	<b>94</b>
<b>OTHER VOLUNTEER SERVICES</b>				
Board of Directors		225		
<b>TOTAL HOURS FOR 2005</b>		<b>3,142</b>		

**GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.**  
**ANNUAL REPORT 2005**

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

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and North Woodstock, the information and assistance program Grafton County ServiceLink, and the Retired and Senior Volunteer Program and Volunteer Center (RSVP). Through the centers, ServiceLink and RSVP, older adults and their families take part in a range of community-based long-term services including home delivered meals, congregate dining programs, transportation, adult day care, chore/home repair services, recreational and educational programs, and volunteer opportunities.

During 2005, 125 older residents of Lincoln were served by one or more of the Council's programs offered through Linwood Area Senior Services:

- Older adults from Lincoln enjoyed 1,594 balanced meals in the company of friends in the senior dining room.
- They received 3,931 hot, nourishing meals delivered to their homes by caring volunteers.
- Lincoln residents were transported to health care providers or other community resources on 836 occasions by our lift-equipped buses.
- They received assistance on 210 occasions with problems, crises or issues of long-term care by visits with a trained social worker or contacts through ServiceLink.
- Lincoln's citizens also volunteered to put their talents and skills to work for a better community through 942 hours of volunteer service.

The cost to provide Council services for Lincoln residents in 2005 was \$48,621.97.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for our older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical.

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

Roberta Berner, Executive Director

## Grafton County Senior Citizens Council, Inc.

Statistics for the Town of Lincoln

October 1, 2004 to September 30, 2005

During the fiscal year, GCSCC served 125 Lincoln residents (out of 285 residents over 60, 2000 Census).

<u>Services</u>	<u>Type of Service</u>	Units of Service	x	<u>Unit (1) Cost</u>	=	<u>Total Cost of Service</u>
Congregate/Home Delivered	Meals	5,525	x	\$6.30	\$	34,807.50
Transportation	Trips	836	x	\$10.84	\$	9,062.24
Adult Day Service	Hours	0	x	\$12.25	\$	0.00
Social Services	Half-hours	203	x	\$23.41	\$	4,752.23

Activities 210 N/A

ServiceLink Contacts 7 N/A

Number of Lincoln volunteers: 10. Number of Volunteer Hours: 942

GCSCC cost to provide services for Lincoln residents only	\$	<u>48,621.97</u>
Request for Senior Services for 2005	\$	3,000.00
Received from Town of Lincoln for 2005	\$	3,000.00
Request for Senior Services for 2006	\$	<u>3,500.00</u>

NOTE:

1. Unit cost from GCSCC Statement of Revenue and Expenses for October 1, 2004 to September 30, 2005.
2. Services were funded by Federal and State programs 56%; municipalities, county and United Way 9%; Contributions 10%; In-kind donations 16%; Friends of GCSCC 7%; Other 2%.

**TRI-COUNTY  
COMMUNITY ACTION****244 MAIN STREET  
LITTLETON, NH 03661****Phone: 603-444-6653 Fax: 603-444-6271**

November 9, 2005

Board of Selectmen  
Town of Lincoln  
Main Street  
Lincoln, NH 03251

Dear Select Board:

Tri-County Community Action Program is a private, non-profit agency that is requesting, at your 2006 Town Meeting, \$3,500. in funding from the Town of Lincoln to help support its Community Contact Division.

The following is a report of services provided in fiscal year July 2004 - June 2005:

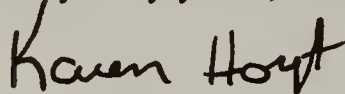
Services Provided:	# of HH	Dollar Amount
Fuel Assistance	73	\$44,915.
Weatherization	1	\$2,518.
State Wide Electrical Assistance Program	59	\$26,831.
Security Loan Program	2	\$1,446.
Food Pantry (100 people receiving 3 days worth of food)	34	\$923.
Referrals (i.e.: Health, Budgeting, Legal Aid, clothing...)	34	

**THROUGH THE EFFORTS OF TRI-COUNTY COMMUNITY ACTION, THE CITIZENS OF LINCOLN HAS RECEIVED A TOTAL OF \$76,633 IN ASSISTANCE.**

Community Contact provides these and other necessary services for the less fortunate citizens in your town and surrounding vicinities. We are depending upon funding from your town and others countywide.

We sincerely appreciate the Town of Lincoln's past support and look forward to our continuing partnership to provide essential services to your residents.

Very truly yours,

Karen Hoyt  
Littleton Community Contact Manager



*Voices Against Violence*

PO Box 53 Plymouth, NH 03264

(office) 603.536.3423

(email) [voices@cyberportal.net](mailto:voices@cyberportal.net)

(hotline) 603.536.1659

November 23, 2005

Budget Committee  
Town of Lincoln  
PO Box 25  
Lincoln, NH 03251

Board  
Of  
Directors

*Merelise O'Connor  
President*

*Delilah Smith  
Vice-President*

*Kathleen Lutter  
Treasurer*

*Judith Gooch  
Secretary*

*Holly Buckley*

*Tony Raymond*

*Eva Bleich*

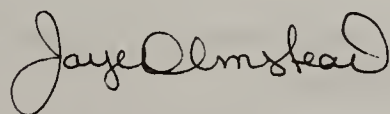
*Susan Durgy*

Dear Budget Committee:

From July 1, 2004 to October 31, 2005 *Voices Against Violence* has served 7 victims of domestic violence or sexual assault from the Town of Lincoln, as well as provided countless hours of education and support around these issues of violence to other individuals and organizations in your town. Direct services included crisis counseling through our 24-hour hotline; support groups for domestic and sexual violence victims; hospital, police and court accompaniment; restraining order assistance; referrals to agencies for housing and food assistance; assisting with educational and employment opportunities; and much more. Our staff also presented to students and faculty in Lin-Wood schools topics such as bullying prevention, healthy relationships and boundaries, how to help a friend in an abusive situation, and teen dating violence. We are also working with the business community, law enforcement, clergy and medical providers in your area to create a unified community response to domestic and sexual violence, and will be placing a great deal of effort in our prevention activities that will hopefully alleviate long-term burdens on the town that result from these crimes.

With this in mind, I submit this annual budget request in the amount of \$924.00 for the fiscal year of 2006. We greatly appreciate all of your past support and your consideration of this year's request. Please do not hesitate to contact me at 536-5999 with any questions, or if I can provide additional information to the Committee.

Sincerely,



Jaye Olmstead  
*Executive Director*

**2005  
White Mountain Mental Health and Common Ground  
Director's Report**

**Town of Lincoln**

This has been an active and exciting year for our agency. New programs have been established and existing services have been improved. Some changes have been visible to the public and others have involved strengthening our infrastructure "behind the scenes" to allow us to serve you better.

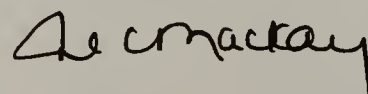
Perhaps the most important change during 2005 has been the change in name of our parent organization. Previously Northern New Hampshire Mental Health and Developmental Services, we are now **Northern Human Services**. This decision was made after years of consideration by our board of directors, local advisory councils and management. This change reflects the fact that we are a major provider of human services in seventy-two towns in northern New Hampshire. The new name is also much shorter and will, hopefully, be easier to identify and remember! You will notice from the title of this report that our local program names have remained the same. We are the same agency, with the same staff, providing the same quality mental health, substance abuse and developmental services that have been essential parts of your community for the past 35 years. We have always been part of a larger entity, but, as always, your support will go to residents of your town.

Our services continue to expand as residents of the towns we serve are increasingly in need of supports. Services that were once provided by families and neighbors are now often unavailable from these over-burdened sources. This means that people in need turn to us for help. Families with children who are struggling to function in their schools and communities are especially grateful that our staff are able to go into schools and homes to provide "on the spot" assistance when needed. Some of the other services available to residents of your community include:

- 24 hour crisis intervention and assessment service for mental health emergencies
- Individual, marriage and family counseling, offered by highly trained mental health professionals with a variety of specialties
- Medication consultations to local physicians by Board certified psychiatrists
- "Full-life" supports for persons with serious and persistent mental illness, including housing, vocational and case management services
- Individualized home placements for fifty persons with developmental disabilities
- Life-enriching jobs and social connections for people with mental illness and developmental disabilities
- Substance abuse prevention and treatment by our staff of licensed alcohol and drug abuse counselors

This year 63 residents received 1,134.50 hours of service at a discounted rate or at no cost. This was made possible by town contributions. Thank you for your generous support.

Respectfully Submitted,



Jane C MacKay, LICSW  
Area Director

[www.NorthernHS.org](http://www.NorthernHS.org)

**TOWN OF LINCOLN, NEW HAMPSHIRE**

**Financial Statements**

**December 31, 2004**

**and**

**Independent Auditor's Report**

**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

# Vachon, Clukay & Co., PC

*Certified Public Accountants*

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

## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Lincoln, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire (the Town) as of and for the year ended December 31, 2004, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Lincoln, New Hampshire's management. Our responsibility is to express opinions on these financial statements based on our audit.

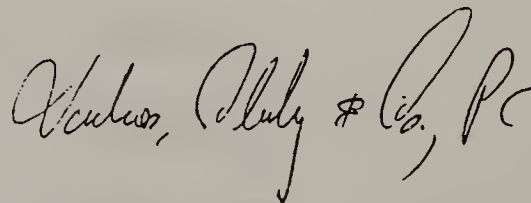
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire as of December 31, 2004 and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2005 on our consideration of the Town of Lincoln, New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

As described in Note 1 to the basic financial statements, the Town adopted Governmental Accounting Standards Board Statements Nos. 34, 37, 38 and GASB Interpretation 6 during the year ended December 31, 2004.

The management's discussion and analysis and budgetary comparison information on pages 3-7 and 25-26, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.



February 24, 2005

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2004

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the year ending December 31, 2004. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content has been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

**Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the Town of Lincoln using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Lincoln's financial statements. The basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains supplementary information in addition to the financial statements.

***Government-Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net assets changed during the most recent fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2004

demonstrate compliance with finance-related legal requirements. The Town maintains two fund types: governmental, and fiduciary funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net assets and statement of activities.

The Town maintains several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund, Capital Projects Fund, Capital Reserve Fund, and the Permanent Funds, all of which are considered major funds.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

#### **Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### **Government-Wide Financial Analysis**

##### **Statement of Net Assets**

Net assets of the Town of Lincoln as of December 31, 2004 are as follows:

**TOWN OF LINCOLN, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ending December 31, 2004**

	<u>Governmental Activities</u>
Current and other assets:	
Capital assets	\$ 13,587,973
Other assets	6,467,644
Total assets	<u>20,055,617</u>
Long term liabilities:	
Capital leases	51,342
Compensated absences	54,898
General obligation bonds payable	5,823,322
Other liabilities	2,597,502
Total liabilities	<u>8,527,064</u>
Net assets:	
Invested in capital assets, net of related debt	7,617,714
Restricted	3,149,799
Unrestricted	761,040
Total net assets	<u>\$ 11,528,553</u>

**Statement of Activities**

Change in net assets for the year ending December 31, 2004 are as follows:

	<u>Governmental Activities</u>
Program revenues:	
Charges for services	\$ 332,316
Operating grants and contributions	148,724
Total program revenues	<u>481,040</u>
General revenues:	
Property and other taxes	2,256,373
Licenses and permits	498,518
Intergovernmental revenue	158,034
Interest and investment earnings	55,345
Contributions to permanent fund principal	3,650
Miscellaneous	162,001
Loss on disposal of capital asset	(8,562)
Total general revenues	<u>3,125,359</u>
Total revenues	<u>3,606,399</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ending December 31, 2004**

Program expenses:	
General government	791,322
Public safety	733,167
Highways and streets	347,316
Health and welfare	46,227
Sanitation	454,424
Water distribution and treatment	295,044
Culture and recreation	212,501
Interest and fiscal charges	287,046
Total expenses	<u>3,167,047</u>
Change in net assets	439,352
Net assets - beginning of year	<u>11,089,201</u>
Net assets - ending of year	<u>\$ 11,528,553</u>

**Town of Lincoln Governmental Activities**

As shown in the above statement the Town experienced an improvement in financial position of \$439,352 on the full accrual basis of accounting.

The General Fund shows a fund balance of \$737,144. This represents a modest decrease in fund balance of (\$6,991) from the prior year.

The Capital Projects fund has been engaged in the construction of new Town infrastructure. During the year the fund recorded \$1,722,446 in capital outlay which contributed to the fund's (\$1,626,108) decrease in fund balance.

The Capital Reserve funds benefited from multiple transfers from the general fund totaling \$256,500. These transfers are intended to help fund future Town improvements and the replacement of certain public safety vehicles as needed. The result of this activity helped its fund balance increase by \$127,715 to a balance of \$989,174.

**Capital Assets**

The Town of Lincoln considers a capital asset to be an asset whose costs exceed or equal \$10,000 and has a useful life of greater than one year. Assets are depreciated using the straight-line method over the course of their useful life.

During the year the Town put into service \$2,032,832 of Capital assets. This is largely due to the construction of the new Sewer Lagoon and Water Distribution Plant.

**Long-Term Obligations**

During FY 2004 the Town had a reduction in general obligation bonds of \$330,111 from payments made during the year. Capital lease obligations in the governmental activities experienced a net increase of \$51,342 as a result of financing public safety vehicles.



**TOWN OF LINCOLN, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ending December 31, 2004**

**Comparative Analysis**

The current year financial statements of the Town of Lincoln have been prepared implementing the Governmental Accounting Standards Board Statement No. 34 for the first time. Comparative analysis will be provided in future years when the prior year information is available.

**Contacting the Town of Lincoln's Financial Management**

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen at, PO Box 25, Lincoln, NH 03251, telephone number 603-745-2757.

EXHIBIT A  
TOWN OF LINCOLN, NEW HAMPSHIRE  
Statement of Net Assets  
December 31, 2004

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,906,678
Investments	2,922,048
Accounts receivable	6,951
Taxes receivable	526,110
Due to other governments	16,307
Prepaid expenses	89,550
Capital assets:	
Non depreciated	1,423,630
Depreciated, net	12,164,343
Total assets	<u>\$ 20,055,617</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 55,250
Accrued expenses	99,182
Deferred revenue	36,960
Retainage payable	700
Deposits	1,444
Due to other governments	2,403,966
Current portion of capital lease payable	25,223
Current portion of bonds payable	334,675
Noncurrent liabilities:	
Compensated absences	54,898
Capital lease payable	26,119
Bonds payable	5,488,647
Total liabilities	<u>8,527,064</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	7,617,714
Restricted for:	
Endowments	50,209
Special purposes	3,099,590
Unrestricted	761,040
Total net assets	<u>11,528,553</u>
Total liabilities and net assets	<u>\$ 20,055,617</u>

*See accompanying notes to the basic financial statements*

EXHIBIT B  
TOWN OF LINCOLN, NEW HAMPSHIRE  
Statement of Activities  
For the Year Ended December 31, 2004

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Current operations:				
General government	\$ 791,322	\$ 73,153	\$ 12,468	\$ (705,701)
Public safety	733,167	42,841	30,748	(659,578)
Highways and streets	347,316		22,944	(324,372)
Health and welfare	46,227			(46,227)
Sanitation	454,424	171,456		(282,968)
Water distribution and treatment	295,044	20,825	73,860	(200,359)
Culture and recreation	212,501	24,041	8,704	(179,756)
Interest	287,046	-	-	(287,046)
Total governmental activities	<u>\$ 3,167,047</u>	<u>\$ 332,316</u>	<u>\$ 148,724</u>	<u>(2,686,007)</u>
General revenues:				
Property and other taxes				2,256,373
Licenses and permits				498,518
Grants and contributions:				
State shared revenues				115,109
Rooms and meals tax distribution				42,925
Interest and investment earnings				55,345
Contributions to permanent fund principal				3,650
Miscellaneous				162,001
Loss on disposal of capital asset				(8,562)
Total general revenues				<u>3,125,359</u>
Change in net assets				439,352
Net assets - beginning				<u>11,089,201</u>
Net assets - ending				<u>\$ 11,528,553</u>

See accompanying notes to the basic financial statements

EXHIBIT C  
TOWN OF LINCOLN, NEW HAMPSHIRE

Balance Sheet

Governmental Funds

December 31, 2004

	General Fund	Capital Projects Fund	Capital Reserve Funds	Permanent Funds	Total Governmental Funds
<b>Assets:</b>					
Cash and cash equivalents	\$ 1,225,109	\$ 626,645	\$ 1,005,906	\$ 49,018	\$ 2,906,678
Investments	1,610,183	1,311,865			2,922,048
Accounts receivable	6,951				6,951
Taxes receivable	526,110				526,110
Due from other governments	16,307				16,307
Due from other funds				1,191	1,191
Prepaid expenses	89,550				89,550
<b>Total assets</b>	<u>\$ 3,474,210</u>	<u>\$ 1,938,510</u>	<u>\$ 1,005,906</u>	<u>\$ 50,209</u>	<u>\$ 6,468,835</u>
<b>Liabilities:</b>					
Accounts payable	\$ 39,218		\$ 16,032		\$ 55,250
Accrued expenses	3,587				3,587
Deferred revenue	287,660				287,660
Retainage payable			700		700
Deposits	1,444				1,444
Due to other governments	2,403,966				2,403,966
Due to other funds	1,191				1,191
<b>Total liabilities</b>	<u>2,737,066</u>	<u>\$ -</u>	<u>16,732</u>	<u>\$ -</u>	<u>2,753,798</u>
<b>Fund balances:</b>					
Reserved for continued appropriations	171,906				171,906
Reserved for endowments				50,209	50,209
Unreserved, reported in:					
General fund	565,238				565,238
Capital projects fund		1,938,510			1,938,510
Special revenue fund			989,174		989,174
<b>Total fund balances</b>	<u>737,144</u>	<u>1,938,510</u>	<u>989,174</u>	<u>50,209</u>	<u>3,715,037</u>
<b>Total liabilities and fund balances</b>	<u>\$ 3,474,210</u>	<u>\$ 1,938,510</u>	<u>\$ 1,005,906</u>	<u>\$ 50,209</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 13,587,973

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis 250,700

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Long-term liabilities at year end consist of:

Bonds Payable	(5,823,322)
Capital leases	(51,342)
Accrued interest	(95,595)
Compensated absences	(54,898)

Net assets of governmental activities \$ 11,528,553

See accompanying notes to the basic financial statements

EXHIBIT D  
TOWN OF LINCOLN, NEW HAMPSHIRE  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2004

TOWN OF LINCOLN, NEW HAMPSHIRE  
Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2004

	General Fund	Capital Projects Fund	Capital Reserve Funds	Permanent Funds	Total Governmental Funds	
Revenues:						
Taxes	\$ 2,179,978	\$ 119,300	\$ 81,000		\$ 2,179,978	
Licenses and permits	298,218		23,607		498,518	
Intergovernmental revenues	283,151	363			306,758	
Charges for services	331,953	39,675	6,051	\$ 367	332,316	
Interest income	9,252		63,977	3,650	55,345	
Miscellaneous	98,024			4,017	165,651	
Total Revenues	<u>3,200,576</u>	<u>159,338</u>	<u>174,635</u>	<u>4,017</u>	<u>3,538,566</u>	\$ (1,505,240)
Expenditures:						
Current operations:						
General government	763,211		15,035	3,873	782,119	
Public safety	683,522				683,522	
Highways and streets	196,442		32,447		228,889	
Health and welfare	46,227				46,227	
Sanitation	395,535		30,203		425,738	
Water distribution and treatment	190,219		29,033		219,252	
Culture and recreation	200,595		1,307		201,902	
Capital outlay	78,342	1,722,446	89,554		1,890,342	
Debt service:						
Principal	330,111				330,111	
Interest	287,046				287,046	
Total Expenditures	<u>3,171,250</u>	<u>1,722,446</u>	<u>197,579</u>	<u>3,873</u>	<u>5,095,148</u>	(8,562)
Excess revenues over (under) expenditures	29,326	(1,563,108)	(22,944)	144	(1,556,582)	76,395
Other Financing Sources (Uses):						
Proceeds from capital leases	51,342				51,342	
Operating transfers in	168,841		256,500		425,341	
Operating transfers out (under) expenditures	(256,500)	(63,000)	(105,841)		(425,341)	
	(36,317)	(63,000)	150,659		51,342	
Excess of Revenues and other Sources over Expenditures and other uses	(6,991)	(1,626,108)	127,715	144	(1,505,240)	(51,342)
Fund balances at beginning of year	744,135	3,564,618	861,459	50,065	5,220,277	
Fund balances at end of year	\$ 737,144	\$ 1,938,510	\$ 989,174	\$ 50,209	\$ 3,715,037	(4,627)

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
December 31, 2004

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

***Financial Reporting Entity***

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

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

***Basic Financial Statement Presentation***

During the year ended December 31, 2004 the Town has implemented the following GASB Statements:

- GASB Statement No. 34, "*Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*"
- GASB Statement No. 37, "*Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments: Omnibus*"
- GASB Statement No. 38, "*Certain Financial Statement Note Disclosures*"
- GASB Interpretation No. 6, "*Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*"

At December 31, 2003, there was no effect on fund balance as a result of implementing GASB Statements 37, and 38. GASB 34 creates new basic financial statements reporting on the Town’s financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type.

The government-wide financial statements combine the governmental activities into one column. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 2003, caused by the conversion to the accrual basis of accounting.

**TOWN OF LINCOLN, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2004

***Basis of Presentation***

The Town's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements:**

The statement of net assets and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net assets presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

**2. Fund Financial Statements:**

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column.

***Fund Accounting***

The Town uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of one category of fund: governmental.

**1. Governmental Funds:**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Town's major governmental funds:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2004

*The General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*The Capital Reserve Funds* account for all financial resources of the various trust arrangements, held by the Trustees of Trust Funds in which the principal and income benefit the various departments of the Town.

*Permanent funds* are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

*The Capital Projects Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town accounts for the Sewer Tap Fees, Water and Wastewater Projects in the capital projects fund.

***Measurement Focus***

**1. Government-Wide Financial Statements:**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the Town are included on the Statement of Net Assets.

**2. Fund Financial Statements:**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

In the government-wide financial statements, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2004

**1. Revenues – Exchange and Non-exchange Transactions:**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Town, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 2). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year end: property taxes and interest on investments.

Licenses and permits, charges for services, and miscellaneous revenues (except interest on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received.

**2. Deferred Revenue:**

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

**3. Expenses/Expenditures:**

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2004

***Budgetary Data***

The Town's budget represents departmental appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2004, the Town applied \$349,625 of its unappropriated fund balance to reduce taxes.

***Encumbrance Accounting***

Encumbrance accounting, under which purchase orders and other commitments for expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services.

***Investments***

Investments are stated at cost. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

***Taxes Receivable***

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2004 are recorded as receivables net of reserves for estimated uncollectibles of \$4,000.

***Capital Assets***

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets, but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. Estimated historical cost was used to value the majority of assets acquired prior to December 31, 2003.

The Town maintains a capitalization threshold of \$10,000. The Town's infrastructure consists of roads, water and sewer lines and drainage systems. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 2004

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Buildings and improvements	20-50
Vehicles and equipment	8-10
Land improvements	20
Infrastructure	75

***Compensated Absences***

Employees may accumulate five weeks of vacation and personal time and eight weeks of sick time that may be paid to the employee upon retirement or termination.

***Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources, are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

***Fund Balance Reserves***

The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion which is available for appropriation in future periods. A fund balance reserve has been established for continued appropriations and endowments.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2004

*Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**NOTE 2--PROPERTY TAXES**

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$306,987,234 as of April 1, 2004) and were due in two installments on July 1 and December 9. Taxes unpaid after the due date accrue interest at 12% per annum.

The Town collects taxes for the Lincoln-Woodstock Cooperative School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes which are remitted directly to the school district. Taxes appropriated during the year were \$2,704,227 and \$805,005 for the Lincoln-Woodstock Cooperative School District and Grafton County, respectively. Town also collects additional education taxes of \$993,439 for the State of New Hampshire. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

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

**NOTE 3--RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2004, the Town was a member of the Local Government Center (LGC) and the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as a "Risk Pools" in accordance with accounting principles generally accepted in the United States of America.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2004.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2004

***Property and Liability Insurance***

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

***Worker's Compensation***

PRIMEX provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

**NOTE 4--CASH AND CASH EQUIVELENT**

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

At year-end, the carrying amount of the Town's deposits was \$2,906,678 and the bank balance was \$3,024,999. The entire bank balance was covered by federal depository insurance or collateralized.

Investments, with a book value of \$2,922,048, consist of \$1,311,865 certificates of deposit, which are collateralized by securities in the bank's name and \$1,610,183 of deposits with the New Hampshire Public Deposit Pool, which are not classified for custodial credit risk, as they are not investment securities. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials.

**NOTE 5--CAPITAL ASSETS**

The following is a summary of changes in capital assets:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2004

	Restated Balance <u>12/31/2003</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2004</u>
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in progress	241,396	\$ 1,812,001	\$ 1,954,767	98,630
Total capital assets not being depreciated	<u>1,566,396</u>	<u>1,812,001</u>	<u>1,954,767</u>	<u>1,423,630</u>
Other capital assets:				
Buildings and improvements	3,792,185			3,792,185
Vehicles and equipment	744,116	78,065	39,953	782,228
Land improvements	92,844			92,844
Infrastructure	10,253,032	1,954,767	-	12,207,799
Total other capital assets at historical cost	<u>14,882,177</u>	<u>2,032,832</u>	<u>39,953</u>	<u>16,875,056</u>
Less accumulated depreciation for:				
Buildings and improvements	(845,323)	(75,844)	-	(921,167)
Vehicles and equipment	(372,174)	(59,850)	31,391	(400,633)
Land improvements	(86,521)	(1,926)		(88,447)
Infrastructure	(3,144,263)	(156,203)	-	(3,300,466)
Total accumulated depreciation	<u>(4,448,281)</u>	<u>(293,823)</u>	<u>31,391</u>	<u>(4,710,713)</u>
Total other capital assets, net	<u>10,433,896</u>	<u>1,739,009</u>	<u>8,562</u>	<u>12,164,343</u>
Total capital assets, net	<u>\$ 12,000,292</u>	<u>\$ 3,551,010</u>	<u>\$ 1,963,329</u>	<u>\$ 13,587,973</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 11,200
Public safety	45,418
Highways and streets	119,300
Culture and recreation	9,475
Sanitation	31,270
Water distribution and treatment	77,160
	<u>\$ 293,823</u>

The balance of the assets acquired through capital leases as of December 31 is as follows:

Vehicles and equipment	\$ 78,065
Less: Accumulated depreciation	<u>(7,319)</u>
	<u>\$ 70,746</u>

**NOTE 6--DEFINED BENEFIT PENSION PLAN**

***Plan Description***

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 2004

information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

***Funding Policy***

Covered public safety and general employees are required to contribute 9.3% or 5.0% of their covered salary, respectively, and the Town is required to contribute at an actuarially determined rate. The Town's contribution rates were 7.87% and 5.90% of covered payroll for police officers and general employees. The Town contributes 65% of the employer cost for public safety officers employed by the Town and the State contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. On-behalf fringe benefits (GASB Statement #24) contributed by the State of New Hampshire of \$12,256 have been reported as a revenue and expenditure in the General Fund of these Financial Statements.

Under State law (RSA-100:16), plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2004, 2003 and 2002 were \$59,406, \$47,764, and \$32,275, equal to the required contributions for those years.

**NOTE 7—LONG-TERM OBLIGATIONS**

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

Changes in Long-Term Obligations – The following is a summary of debt transactions of the Town for the year ended December 31, 2004:

Type	Balance 12/31/03	Additions	Reductions	Balance 12/31/04	Current Portion
General obligation bonds	\$ 6,153,433		\$ 330,111	\$ 5,823,322	\$ 334,675
Capital leases		\$ 51,342		51,342	25,223
Compensated absences	50,271	4,627	-	54,898	
Totals	<u>\$ 6,203,704</u>	<u>\$ 55,969</u>	<u>\$ 330,111</u>	<u>\$ 5,929,562</u>	<u>\$ 359,898</u>

*General long term debt* – Bonds payable at December 31, 2004 consist of the following General Obligation issues:

\$2,050,000 - 2003 Water Projects Bond due in annual installments of \$105,000 through August 15, 2013; and decreasing to \$100,000 through August 15, 2023; interest at 3.5% to 4.9%.	\$ 1,945,000
\$1,200,000 - 2003 Wastewater Treatment Bonds due in annual installments of \$60,000 through August 15, 2023; interest at 3.5% to 4.9%.	1,140,000

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2004

\$1,510,000 - 1988 Capital Improvement Bonds due in annual installments of \$75,000 through January 15, 2009; interest at 7.5% to 7.82% 375,000

\$3,180,800 1993 Water Treatment Bonds due in semi-annual installments of \$105,841, including interest at 5.0%, through October 9, 2020 decreasing to \$103,490 on April 9, 2021, \$20,755 on October 9, 2021, and \$20,099 on April 9, 2022. 2,363,322  
\$ 5,823,322

*Summary of Debt Service Requirements to Maturity* – The annual requirements to amortize General Obligation Bonds as of December 31, 2004 are as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2005	\$ 334,675	\$ 270,955	\$ 605,630
2006	339,468	254,597	594,065
2007	344,503	237,996	582,499
2008	349,794	221,103	570,897
2009	355,352	203,905	559,257
2010-2014	1,490,497	818,725	2,309,222
2015-2019	1,658,092	461,397	2,119,489
2020-2023	950,941	94,620	1,045,561
	<u>\$ 5,823,322</u>	<u>\$2,563,298</u>	<u>\$ 8,386,620</u>

The State of New Hampshire annually reimburses the Town for a portion of its water debt service. During 2004, reimbursements by the State were \$58,957.

*Capital Leases*– Leases payable at December 31, 2004 consist of the following:

Police cruisers, due in annual installments of \$27,046 through June 2006, including interest at 3.55% \$ 51,342

*Summary of Debt Service Requirements to Maturity* – The annual requirements to amortize Capital Leases payable as of December 31, 2004 are as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2005	\$ 25,223	\$ 1,823	\$ 27,046
2006	26,119	927	27,046
	<u>\$ 51,342</u>	<u>\$ 2,750</u>	<u>\$ 54,092</u>

*Authorized and Unissued Debt*– Long-term debt authorized and unissued at December 31, 2004 is as follows:



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2004

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

**NOTE 8--INTERFUND TRANSACTIONS AND BALANCES**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. The current year interfund balance is due to excess cash spent by the general fund with a pending reimbursement to the permanent funds. Interfund balances at December 31, 2004 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Major Funds:		
General Fund		\$ 1,191
Permanent Funds	\$ 1,191	
	<u>\$ 1,191</u>	<u>\$ 1,191</u>

During the year, several Interfund transactions occurred between funds. The various operating transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2004 are as follows.

<u>Fund</u>	<u>Operating Transfers in</u>	<u>Operating Transfers out</u>
Major Funds:		
General Fund	\$ 168,841	\$ 256,500
Capital Reserve Funds	256,500	105,841
Capital Projects Fund		63,000
	<u>\$ 425,341</u>	<u>\$ 425,341</u>

**NOTE 9—RESTRICTED NET ASSETS**

Net assets restricted for specific purposes are as follows:

Highway and streets	\$ 171,906
Sanitation construction	1,938,510
Capital purchases	989,174
	<u>\$ 3,099,590</u>

**NOTE 10—TOP TAXPAYERS**

The following are the five major property owners as they relate to the assessed property valuation of \$306,987,234:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 2004

<u>Taxpayer</u>	<u>Property Valuation</u>	<u>Percentage of Total Valuation</u>
Loon Mountain Recreation Corporation	\$ 24,604,900	8.01%
Souther Parks at Pollard Brook	7,329,000	2.39%
Beacon Motel Inc.	5,908,100	1.92%
Village Lodge Condominium UOA	4,450,400	1.45%
Indian Profile Corporation	3,723,386	1.21%

**NOTE 11--CONTINGENT LIABILITIES**

*Litigation*

In the opinion of legal counsel and Town management, any potential claims against the Town, which are not covered by insurance are immaterial and would not affect the financial position of the Town.

**NOTE 12--RESTATEMENT OF EQUITY**

Effective December 1, 2003, the Town retroactively changed its method of financial reporting to conform with a recent pronouncement of the Governmental Accounting Standards Board (Statement No. 34).

The following is a summary of the transition from the governmental fund balance (per Exhibit D) to net assets of the governmental activities (per Exhibit B).

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Funds</u>	<u>Permanent Funds</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Fund Balance, January 1 - as previously reported	\$ 918,440	\$ 3,564,618			\$ 911,524	\$ 5,394,582
Amount of restatement due to:						
Property taxes recognized on an accrual basis	(174,305)					(174,305)
Reclassification of Expendable Trust Funds to Special Revenue Funds			\$ 861,459		(861,459)	-
Reclassification of Non-Expendable Trust Funds as Permanent Funds				\$ 50,065	(50,065)	-
Fund Balance, January 1 - per Exhibit D	<u>\$ 744,135</u>	<u>\$ 3,564,618</u>	<u>\$ 861,459</u>	<u>\$ 50,065</u>	<u>\$ -</u>	<u>5,220,277</u>
Amount of restatement due to conversion:						
Deferred tax revenue						174,305
Capital assets, net						12,000,292
Long-Term Debt Account Group - Bonds payable						(6,153,433)
Compensated absences						(50,271)
Accrued interest on long-term obligations						(101,969)
Net assets, January 1 - per Exhibit B						<u>\$ 11,089,201</u>

SCHEDULE 1  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis) - General Fund**  
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 2,191,256	\$ 2,191,256	\$ 2,256,373	\$ 65,117
Licenses and permits	310,650	310,650	298,218	(12,432)
Intergovernmental	330,568	330,568	270,895	(59,673)
Charges for services	317,367	317,367	331,953	14,586
Interest income	10,000	10,000	9,252	(748)
Miscellaneous	50,096	50,096	98,024	47,928
Total Revenues	<u>3,209,937</u>	<u>3,209,937</u>	<u>3,264,715</u>	<u>54,778</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	825,026	825,026	750,955	74,071
Public safety	701,548	702,388	683,522	18,866
Highways and streets	374,631	202,725	196,442	6,283
Health and welfare	44,053	44,053	46,227	(2,174)
Sanitation	396,342	396,342	395,535	807
Water treatment and distribution	191,703	191,703	190,219	1,484
Culture and recreation	205,330	205,330	200,595	4,735
Capital outlay	206,846	206,846	27,000	179,846
<b>Debt service</b>				
Principal retirement	330,111	330,111	330,111	-
Interest and fiscal charges	287,046	287,046	287,046	-
Total Expenditures	<u>3,562,636</u>	<u>3,391,570</u>	<u>3,107,652</u>	<u>283,918</u>
Excess revenues over (under) expenditures	<u>(352,699)</u>	<u>(181,633)</u>	<u>157,063</u>	<u>338,696</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	117,994	117,994	168,841	50,847
Operating transfers out	<u>(272,895)</u>	<u>(272,895)</u>	<u>(256,500)</u>	<u>16,395</u>
Total other financing sources (uses)	<u>(154,901)</u>	<u>(154,901)</u>	<u>(87,659)</u>	<u>67,242</u>
Excess of Revenues and other Sources over Expenditures and other uses	<u>(507,600)</u>	<u>(336,534)</u>	<u>69,404</u>	<u>405,938</u>
<b>Fund balances at beginning of year</b>				
- Budgetary Basis	<u>918,440</u>	<u>918,440</u>	<u>918,440</u>	<u>-</u>
<b>Fund balances at end of year</b>				
- Budgetary Basis	<u>\$ 410,840</u>	<u>\$ 581,906</u>	<u>\$ 987,844</u>	<u>\$ 405,938</u>

See accompanying notes to the required supplementary information

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
 December 31, 2004

**NOTE 1--BUDGET TO ACTUAL RECONCILIATION**

*General Fund*

Amounts recorded as budgetary amounts in the Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Budgetary information in these financial statements has been presented only for the General Fund as it is neither practical nor meaningful for other funds. Budgetary revenues and expenditures were adjusted as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Exhibit D	\$ 3,420,759	\$ 3,427,750
Difference in property taxes meeting susceptible to accrual	76,395	
Capital lease equipment	(51,342)	(51,342)
On-behalf fringe benefits	<u>(12,256)</u>	<u>(12,256)</u>
Schedule 1	<u>\$ 3,433,556</u>	<u>\$ 3,364,152</u>

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# Vachon, Clukay & Co., PC

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*Certified Public Accountants*

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

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Selectmen  
Town of Lincoln, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire, as of and for the year ended December 31, 2004, which collectively comprise the Town of Lincoln, New Hampshire's basic financial statements and have issued our report thereon dated February 24, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

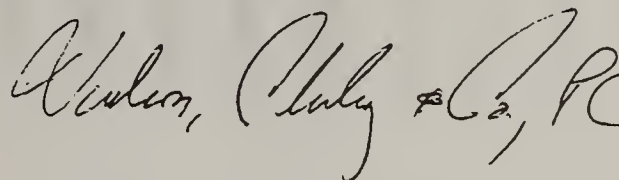
*Internal Control Over Financial Reporting*

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

*Compliance and Other Matters*

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

This report is intended for the information of the Board of Selectmen. However, this report is a matter of public record, and its distribution is not limited.



February 24, 2005

# 2005 Vital Statistics

## Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2005

Date of Birth	Child's Name	Father's Name	Mother's Name	Place of Birth
03/02/2005	Nathan Hunter Sawicki	Scott Sawicki	Autumn Sawicki	Plymouth, NH
03/15/2005	Brianna Marie Strickland	Roland Strickland	Clarissa Hemenway	Plymouth, NH
05/13/2005	Jake Sawyer Avery	Jeremy Avery	Danielle Avery	Plymouth, NH
05/15/2005	Cameron Ross Manning	Matthew Manning	Rebecca Manning	Plymouth, NH
05/17/2005	Jessenia Rose-Lucille Welch	Steven Welch	Jerralyn Welch	Littleton, NH
05/29/2005	Leah Fay Weeden	Blair Weeden	Dori Weeden	Plymouth, NH
09/16/2005	Emma Leigh McNamara	Jesse McNamara	Hillary Reardon	Plymouth, NH
10/27/2005	Gage Domonic Godin	Michael Godin	Dannae Lessard	Plymouth, NH
11/01/2005	Corey Joseph Costanzo	Joseph Costanzo	Linda Sturgill	Plymouth, NH
11/29/2005	Kaden Joseph Brantley	Joel Brantley	Hannah Weeden	Plymouth, NH

# 2005 Vital Statistics

## Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2005

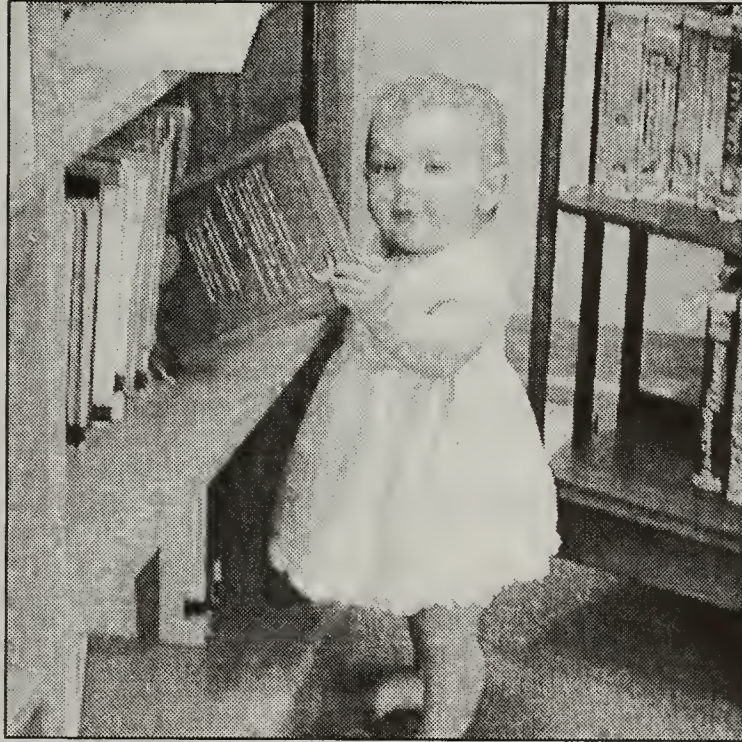
<u>Date of Marriage</u>	<u>Groom's Name</u>	<u>Groom's Residence</u>	<u>Bride's Name</u>	<u>Bride's Residence</u>	<u>Place of Marriage</u>
02/13/2005	Marc R Bissonnette	Lincoln, NH	Brooke A Gurley	Lincoln, NH	Bretton Woods
06/18/2005	Michael S Fredie	Lincoln, NH	Racquel L Soares	Milton, MA	No Woodstock
06/25/2005	Michael J Cowles	Lincoln, NH	Aimee M Claffey	Lincoln, NH	Rochester
07/23/2005	Daryl J Hart	Lincoln, NH	Johnna M Tuttle	Lincoln, NH	Lincoln
07/23/2005	Matthew R Harrington	Lincoln, NH	Dani A McIntyre	Lincoln, NH	Lincoln
07/24/2005	Jamie P Dunn	Lincoln, NH	Jennifer J Blind	Lincoln, NH	Lincoln
08/06/2005	Bruce L Fairbrother	Lincoln, NH	Terry G Knights	Lincoln, NH	Woodstock
08/13/2005	Dennis E Smith	Lincoln, NH	Kelly L Dyar	Lincoln, NH	Lincoln
08/19/2005	Brian J Whitfield	Lincoln, NH	Jennifer L Tower	Lincoln, NH	Plymouth
09/12/2005	Petar Vujcic	Lincoln, NH	Cassie L Wood	Groton, NH	Lincoln
11/25/2005	Nathaniel H Ericson	Lincoln, NH	Ngar C Chan	Hillsborough, NH	Lincoln
11/26/2005	Maksim V Titov	Lincoln, NH	Deborah M Kezerian	Littleton, NH	Littleton
12/05/2005	Jeffrey A Maxfield	Bethlehem, NH	Bianca Marincas	Lincoln, NH	Woodstock

# 2005 Vital Statistics

## Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2005

<u>Date of Death</u>	<u>Decedent's Name</u>	<u>Father's Name</u>	<u>Mother's Maiden Name</u>	<u>Place of Death</u>
01/01/2005	Corrine Coyne	John Lenane	Corinne Pitty	Lincoln, NH
01/16/2005	• Isabella Mullen	William Cox	Janet Middleton	Lincoln, NH
02/05/2005	Leola Perkins	Robert Perry	Ann Robertson	Plymouth, NH
02/13/2005	Lillian Hayes	Nelson Theriault	Lillian Bernard	Franconia, NH
03/09/2005	Marie-Marthe Laliberte	Willie Savoie	Cecile Bolduc	Lebanon, NH
03/12/2005	Leola Larrabee	George Cawley	Doris Wright	Plymouth, NH
03/25/2005	Elizabeth Osmond	Paul Wainreb	Unknown	Whitefield, NH
04/14/2005	Elena Willcox	Frantisek Tusar	Maria Babicky	Lebanon, NH
04/19/2005	Claire Cook	Robert Deadder	Letitia McKinney	Laconia, NH
05/22/2005	Goldie Leclerc	Renie Rogers	Mable Flanders	Laconia, NH
07/27/2005	Alice Pepe	Ruben Gee	Vertie Rafferty	Lincoln, NH
08/25/2005	Marion Coons	Fraser Scott	Annie Tilly	Franconia, NH
09/07/2005	Mary Conway	Fiore Dibona	Rachel Dibona	Lincoln, NH
09/15/2005	Elaine Young	Gideon St. Hilaire	Anna Routhier	Franconia, NH
09/27/2005	Bernice Carvalho	Norman Richard	Lilianne Dubreuil	Lincoln, NH
11/20/2005	Edward Frank	Edward Frank	Lily Blake	Lincoln, NH





"One more thing is of vital importance; children must have books, living books; the best are not too good for them; anything less than the best is not good enough; and if it is needful to exercise economy, let go everything that belongs to soft and luxurious living before letting go the duty of supplying the book, and the frequent changes of books, which are necessary for the constant stimulation of the child's intellectual life."

Charlotte Mason

# NOTES



*[Faint, illegible text, likely bleed-through from the reverse side of the page.]*

## **Significant Dates (March – December 2006)**

- March 13: Last day to accept absentee ballots filed in person
- March 14: Election Day and Town Meeting (Polls are open from 10 a.m. - 6 p.m. Business meeting begins at 7:30 p.m. (All activities are held at Lin-Wood High School.)
- April 2: Daylight Saving Time Begins
- April 15: Last Day for eligible residents to file for 2006 property tax credits and/or exemptions for: veterans/elderly/disabled
- May 1: Annual Dog License Renewal
- May 29: Memorial Day – Town Offices Closed
- June 9: Lin-wood High School Graduation
- June 26: First day of Lincoln-Woodstock Recreation Dept.'s Summer Camp (Register early!)
- July 1: Last Day to pay 1st Property Tax Bill before interest accrues
- July 4: Independence Day – Town Offices Closed
- September 4: Labor Day – Town Offices Closed
- September 12: State Primary Election Day – Town Hall
- October 9: Columbus Day – Town Offices Closed
- October 29: Daylight Saving Time Ends
- November 7: State General Election Day – Town Hall
- November 11: Veteran's Day – Town Offices Closed Friday, November 10
- November 23: Thanksgiving Day – Town Offices Closed Thursday & Friday
- December 1: Last day to pay 2nd Property Tax Bill before interest accrues
- December 25: Christmas Day – Town Offices Closed

# 100 Years of Serving the Community

A MILESTONE DAY: The May 14<sup>th</sup> celebration of the Lincoln Public Library's 100<sup>th</sup> anniversary included ceremonies at the library, a formal tea at Town Hall, a block party, barbeque, and children's games on Church Street, and evening entertainment at the Upper Pemigewasset Historical Society. *Friends of Lincoln Library* helped plan and host the day-long event.



*Top left:* During the day's opening ceremonies, Lin-Wood High School student Meghan Champy reads the entry that won her first prize in a library-sponsored essay contest. Seated behind her is the emcee for the event, Lincoln Selectman & Chair of the Library Board of Trustees, Peter Moore.

*Top right:* Library patrons and supporters listen to speakers during the opening reception.

*Left:* Enjoying refreshments at the formal tea are Librarian Janet Peltier, Library Director Carol Riley, and *Friends of Lincoln Library* member Jean Hallager.

*Lower left:* Children participate in the relay races during the afternoon block party.

