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2006

Town of

LINCOLN

NEW HAMPSHIRE

A Tribute to our Fire Department



2006

ANNUAL REPORT

TELEPHONE/E-MAIL DIRECTORY

www.lincolnnh.org

FIRE EMERGENCY	911
AMBULANCE EMERGENCY	911
POLICE EMERGENCY	911
NH POISON CONTROL CENTER	1-800-562-8236

Selectmen & Admin. Asst.....	townhall@lincolnnh.org	745-2757
Town Manager.....	townmanager@lincolnnh.org	745-2757
Fax Number.....		745-6743
Town Clerk /Tax Collector.....	townclerk@lincolnnh.org	745-8971
Planning/Zoning Department	planning@lincolnnh.org	745-8527

Communications Center (Dispatch).....		745-2238
Police Department (Business Line)	tpsmith@adelphia.net	745-2238
Police Department Admin. Asst.....		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	library@lincolnnh.org	745-8159
Recreation Director's Office	recreation@lincolnnh.org	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.

**ANNUAL REPORT
OF THE OFFICERS
FOR THE
TOWN OF

LINCOLN, NEW HAMPSHIRE**



**YEAR ENDING
DECEMBER 31, 2006**

1943

Date.	Box No.	Location.	Alarm Sounded	RECALL	Nature of fire.	Driver
9/30/43	36	Maple St.	5.45 AM.	6.15 AM.	Chimney fire	McInnis
10/6-43	33	Main St.	12.30 AM.	1.30 AM.	Pyc. Wood shed.	Lynch.
10/12-43	52	Wood fire Room.	9.20 P.M.	9.45 P.M.	Motor on fire.	Albee.
10/14/43	43	Town Dump.	6.30 P.M.	7.00 P.M.	Burning Rubbish.	Hamnett.
10/16-43	33	Charleston Hall.	6 A.M.	1 P.M.	fire in Partitions	McInnis
10/24/43	32	Church + Edgewood.	12.30 P.M.	1.00 P.M.	Chimney fire.	McInnis
10/31/43	23	Mansion.	9.30 AM.	4.00 P.M.		Albee.
11/1-43	38	main St Pyc. Garage.	5 P.M.	6.15 P.M.	Burning Hay.	Albee.
11/10/43	45	South End.	3.30 P.M.	4.15 P.M.	Chimney fire	Albee.
11/12/43	42	Dodgeville	8.30 AM.	8.45 A.M.	" "	Albee
11/17/43		(Sunday Oct, 31)	4	3	False Alarms.	Albee.
11/15/43	38	Main St.	2.15 P.M.	5 P.M.	Chimney fire	McInnis
11/15/43	34	School St.	9 A.M.	9.15 AM.	"	Asselin
12/15/43	38	Main St.	9.30 AM.	10.15 AM	"	Albee.
12/14/43	43	Chicken farm.	11 A.M.	11.15 AM	"	Albee
12/18/43	32	Ramage Rent.	3 P.M.	5.30 PM	"	Albee
12/23/43	45	Legasse " "	9.30 P.M.	10.30 P.M.	"	Albee
12/23/43	38	M. St. Block.	10.30 AM.	11.30 AM.	"	Albee
12/24/43	37	N.C. Block.	9.30 AM.	11 A.M.	Wood caught fire ^{around.} stone	Albee.
12/25/43	Silent.	Judiths Rent School St. Block	8.30 AM.	9.30	Chimney fire.	McInnis
12/25/43	42	17 Pleasant St 17 Pleasant St.	11.15 AM.	12 AM.	" "	Hamnett.
12/28/43	44	E. Strickland E. Strickland	10.30 P.M.	12 P.M.	" "	Charron.
12/28/43	37	F. Strickland.	10.45 P.M.	11.50 P.M.	" "	McInnis
12/30/43	45	Salma Restaurant.	7.20 P.M.	10.30 P.M.	Fire on First Floor.	McInnis

Table of Contents

Dedication.....	4
Town Officers	5
Selectmen’s Report.....	6
Town Manager.....	9
Public Works.....	12
Planning and Zoning Board of Adjustment.....	13
Police Department	16
Emergency Management.....	17
Fire Department.....	18
Health Officer	20
Library	21
Lincoln-Woodstock Recreation	22
Solid Waste Facility.....	23
Welfare.....	24
Town Clerk Dog Licensing and Fees	25
Tax Collector	26
Statement of Appropriations.....	30
Town Clerk	31
Treasurer.....	32
Trustees of the Trust Fund	34
Summary of Evaluation.....	36
2006 Statement of Estimated and Actual Revenues	37
2006 Detailed Statement of Payments.....	38
2006 Minutes of Town Meeting	44
Town of Lincoln Statistics.....	49
2007 Warrant and Budget	53
2006 Inventory of Property	67
2006 Payroll by Department.....	68
North Country Home Health and Hospice Agency, Inc.	78
ADAPT.....	80
Grafton County Senior Citizens Council.....	82
American Red Cross/United Way.....	83
Voices Against Violence	84
Northern Human Services	85
Auditor’s Report.....	86
Vital Statistics.....	113

Dedication To The Lincoln Fire Department



Picture at Top - Back Row Standing:
Mike Harrington, Dep. Chief Leo Kenney,
Eugene Davis, Jay Blaisdell, Eric Sothard
Front Row Standing: Colin Hasse, Sean Casey,
Kriston Peterson, Jon Place, Lt. Ed Peterson
Kneeling, Chief Nate Haynes, Charlie Hanson



Town Officers for the Year Ending December 31, 2006

(includes elected & appointed officials & department heads)

Board of Selectmen

Patricia McTeague
(Term expires 2007)

Deanna Huot
(Term Expires 2008)

Peter Moore
(Term expires 2009)

Town Manager
Ted Sutton

Moderator
Orrin J. Robinson
(Term expires 2008)

Treasurer
Judith Tetley
(Term Expires 2008)

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
Vacant

Supervisors of the Checklist
Janet Peltier (Term expires 2007)
Carol Riley (Term expires 2010)
Doris Tetley (Term expires 2011)

Budget Committee
Term Expires 2007
Mike Simons
Charlie Cook
Fred Fink
Marilyn Sanderson
Lutz Wallem (appointed)*
Gerald Kasten (appointed)*

Term Expires 2008	Term Expires 2009
Ivan Saitow	Joan Hughes
W. Clark Wrye III	Louise Willey
Chester Kahn	Channing Waldo

Library Trustees
Aimee Kenney (Term expires 2007)
Kristin Loukes (Term expires 2007)
Peter Moore (Term expires 2008)
Karin Martel (Term expires 2009)
Carol Smith (Term expires 2009)

Cemetery Trustees
Tom Adams (Term expires 2007)
Victor Aldridge (Term expires 2008)
Helena O'Rourke (Term expires 2009)

Trustee of Trust Funds
Charlie Cook** (Term expires 2007)
K. Jeanne Beaudin (Term expires 2008)
Vacant (Term expires 2009)

*appointed 2006 **appointed in 2005

Lincoln Board of Selectmen

Annual Report 2006

2006 was marked by the continued growth of our resort community. The recreational activities in our beautiful mountain setting of the National Forest and at Loon Mountain have proven a sustaining interest in our town, and this attraction has become the engine of our economy. Over the past 30 years, Lincoln has reinvented itself and become a vibrant and vigorous community and a New Hampshire success story. These changes have never been easy, requiring concern and careful attention, but our townspeople have always risen to the challenge. We have had ups and downs in this process but have persevered and worked through the challenges together and have made something of this opportunity. We have made this a benefit in the present and are working to keep our town secure into the future. This year's town report honors our volunteer fire department and its dedicated members. Our firemen are a clear example of the strong character of this town. We have a citizenry that is engaged in community service; people who have held the common good as an ideal and who dedicate themselves to the success of their town. This spirit can never fail us and is our greatest wealth. More of the second homeowners are becoming "year-rounders" and they are joining us in the effort to improve and protect our community. They have "caught the spirit" and we welcome them.

Property and property values were a central focus of this past year with two significant milestones. The first was accomplished on May 22 with the approval of a "Developer's Agreement" between the town and Centex Destination Properties for the building, over a projected 10 year period, of the South Peak Resort community on the Loon Mountain side of the river. This agreement followed months of hard work on the part of town officials, legal council, the Planning Board and CDP representatives. Future financial and quality of life impacts on the town were the primary consideration for the Board of Selectmen and Town Manager during the negotiations. The final build out onto South Mountain will complete a 20 year odyssey for Loon Mountain and give our town a strong economic base for the future.

The second milestone was the completion of a town wide total property revaluation which was evidenced by the new tax rate of \$8.00 (down from \$18.82) seen on the December tax bills. This revaluation was mandated by State law for all towns and cities to accomplish a fair assessment for the state property tax. We knew our assessment from the early 1990's was undervalued but not until we saw the current figures did the full realization hit home. The good news is that most Lincoln properties, although doubling in value, saw a net reduction in actual tax dollars owed. The growth of our town has kept our taxes low and should continue to do so for the foreseeable future. The Board of Selectmen will be vigilant in following all proposed state legislation for education funding and will lobby ceaselessly against any effort to reestablish a "donor town" system that was so unfairly imposed on us in the past.

Many important improvements to our town were undertaken or completed in 2006. The Town Manager and the department head reports will detail these but the following three are highlights and represent the successful culmination of many years of effort by many of our townspeople.

- The Father Roger Bilodeau Community Center was opened after significant renovation and expansion with Lin-Wood Daycare now in enlarged facilities and Grafton Senior Citizen's Council beginning the senior meals program. With federal grant and town money we look forward to continued expansion

making this facility the true multi-generational heart of our community.

- Lincoln's Business Park was completed and LinWood Real Estate chosen to market and broker the property. The entry road will be named "Arthur Salem Way" after our town's longest serving selectman, 1921-1956.
- The Lincoln Woodstock Community Ballfield was completed and will be put into service in 2007, providing the final component in our recreational sports fields, as fine a system as any town in the state.

This year, 2007, the Board of Selectmen will have a very full agenda. Again, some highlights of the issues and projects we will be addressing:

- We are still interested in continuing a dialogue regarding the school funding formula between North Woodstock and Lincoln. 50% of this formula is based on property values and every year Lincoln's share of school costs grows at a greater rate, and yet N. Woodstock has more children in the system. Our effort in 2006 included hiring a consultant to look at alternative formulas and joining in a subcommittee appointed by the School Board. The response to our questions and the consultant's evaluation left us disappointed. We have a 7 member school committee with 5 members from N. Woodstock, a situation that makes evaluating the current formula very difficult.
- As mentioned earlier, we will be watching carefully the State Legislature regarding state wide school funding. The NH Supreme Court is requiring them to come up with an equitable and sufficient funding law and that puts Lincoln at risk because of our property values. We will work with the Coalition Communities to protect our interests.
- Not least on our list is helping to find a permanent facility location for the North Country Center for The Arts. In the 20 years of theater productions in our town, this organization has distinguished itself and made Lincoln recognized as a unique and exceptional community. The NCCA has become part of who we are as a town, an asset of which we are very proud. We want to help protect and insure their future.
- The dikes, or levees as they are called, built by the Army Corps of Engineers in the 1960's on the Lincoln side of the "Old Hole" swimming area, have recently been decertified by the Army Corps of Engineers because of their deteriorating condition. Our Town Manager and the Planning Board have been very involved over the past several months with state and federal officials and the owners of the property adjacent to the dikes to find a solution. Repair will potentially be very costly, ownership is in question, and the Town does not want to bear this cost without help from the parties involved, including the federal government.
- The private property adjacent to the "Old Hole" is the only access we have to this age old swimming hole. For generations Lincolmites and summer visitors have enjoyed the river at this location. We will be working with the new land owners who wish to develop the area to secure a right-of-way and parking so this much loved tradition can continue.
- Ted Sutton, our Town Manager will be forming a committee to study the 20 acre parcel owned by the

town along the river, between the Inn Season Resort property and the Solid Waste Facility. We would like to fulfill a long-talked-about wish to create a river front park in that area. Like the community building, this dream can be realized and would enrich our community greatly.

We cannot end this report without acknowledging all the help we get as your governing body. Town employees and volunteers are involved in every aspect of our town, doing the day to day work, on boards doing town business, in services like our firemen, in support of our programs in the recreation department, the library and the school, and in the private sector bolstering our efforts and making us greater than the sum of our parts. We thank all of you residents and taxpayers who provided the hard earned dollars, but our tax dollars are only one component of this thriving community. We prosper because of our people. We pledge again for this year, as your Selectmen, to work diligently and to spend your money wisely. We welcome you to our Monday evening meetings with your concerns and ideas. Your input will help us make the right decisions.

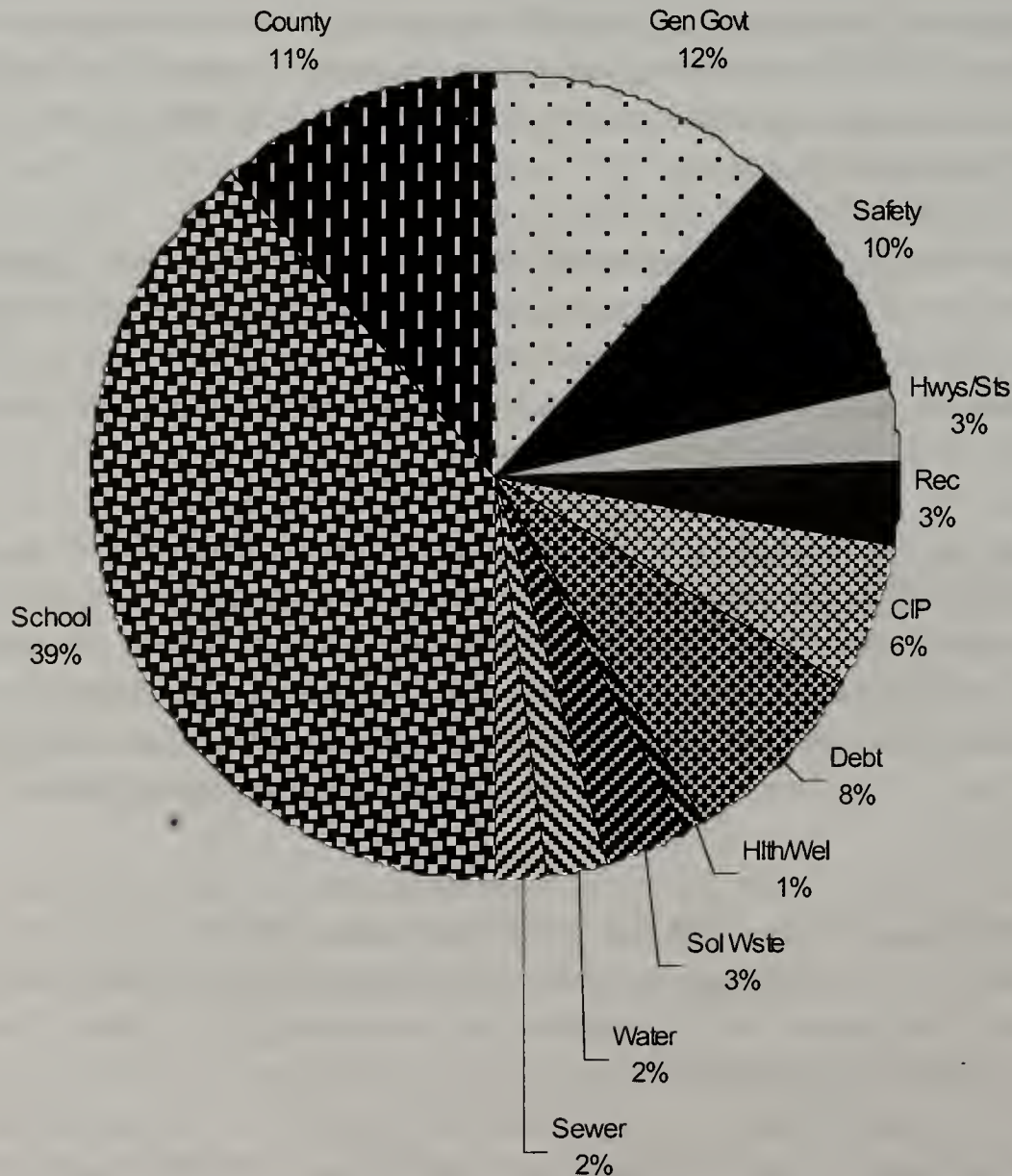
Deanna L. Huot
Chairman Deanna L. Huot

Peter E. Moore
Selectman Peter E. Moore

R. Patricia McTeague
Selectman R. Patricia McTeague

Board of Selectmen

Where Your Tax Dollar Went



Lincoln Town Manager Annual Report for 2006

It's been a little over 4 1/2 years that I have been the Town Manager of Lincoln. The most interesting aspect of my work is learning more of the history and the people of this community. Having lived in this community for approximately 20 years, I learn a little more every day about the mill days and the importance of those days to all of the long-time residents of the Town of Lincoln. The decisions I have to make on a daily basis have to take into consideration the necessity for maintaining this community and the way that its history has developed it. There are so many changes that are taking place, but we maintain the philosophy that we definitely do not want to lose our small town quality.

My job, consisting not only of being Town Manager, but also working as town planner, means giving direction and managing all of the development that is going on in the community. I do this by working together with the Chairman of the Planning Board (Pat Romprey), the Selectman Representative to the Planning Board (Peter Moore), and all the other members of the Planning Board, as well as the Town's Engineers, to maintain this philosophy. There are many issues pulling us in various directions, and the one thing that helps us to maintain a steady course is the input that the Planning Board, the Selectmen and I receive from the members of this community. It's interesting, also, that a lot of the new residents who have made Lincoln their new home have adopted this philosophy and are very enthusiastic and involved in helping us keep this philosophy a reality. There had been a division between the old and the new, and the interesting observation is that the new residents are as interested in maintaining this same small town quality as the original citizens.

Our livelihood depends on tourism; skiing, snowmobiling, hiking, fishing, hunting, etc. I believe we can develop this town by working together with the developers to maintain this small town quality, which is what makes us who we are. This is not an easy task in that so many people have so many different ideas and directions in which they feel this town should go, but if we continue to all work together, I believe that we will accomplish this goal.

One of the major issues before us, which has been ongoing for many years, has been the volume of traffic on our Main Street. Our traffic plan, which has been developed through the Loon Mountain ski area expansion plan and the Centex Development Plan (paid for by Centex Destination Properties), I feel will require the least amount of change to Main Street. The main component of this traffic plan is the re-stripping of the intersections along Main Street. Turning lanes will be striped or painted to better organize traffic and give direction to the flow of traffic. These plans have been reviewed by the town traffic engineer, the Lincoln Planning Board, your Selectboard and the State Department of Transportation, and we feel that this traffic plan, while bringing about the least amount of change to the existing Main Street, will provide us with better traffic flow through the town. One of the necessary areas for a new traffic signal, of the School Board's concern and our concern, has now been corroborated by the NH DOT's recommendation of a traffic signal at the intersection of InnSeasons South Mountain Village Shops (formerly the mill) and the LinWood School, with pedestrian control of the lights, to make it a safer crossing for the children. One of the most important aspects of this intersection will be the opportunity for the people on the south side of Main Street to enter into the traffic during high volume times.

I am continually working together with the Selectmen's Board, the Planning Board, and the developers on looking to the future for necessary changes in our infrastructure. My job is to coordinate all these entities so we can maintain control over our future. Yes, we have agreements with the developers in town to pay

for the water and sewer, traffic and fire improvements, but we also need to look back and remember that a downturn in the economy, as history can repeat itself, is a possibility, and we want to be prepared for the slow times. Therefore, we need to manage for the lows and the highs. So far, when other areas in the real estate market have been experiencing a downturn, there has not been as drastic a change in the real estate market in our Town of Lincoln, but we still include that possibility in our planning. For example, in this time of growth, we must not forget the need for additional housing opportunities for our seniors and middle-income residents, similar to complexes like our Lincoln Green.

The Town of Lincoln is very unique, and has just reached a new milestone in the state of New Hampshire in that our \$8-per-thousand tax rate is one of the lowest in the state. This tax rate is comprised, in part, of \$3.04 for the town operating and capital expense budget, which we have been able to hold to approximately a 3%-3.5% increase each year. This has been accomplished by maintaining very controlled individual department budgets, but still being able to make streets, drainage, water and sewer improvements, sustain an excellent recreation program for our children and purchase and improve the community center.

The next portion of our tax is the \$3.84 that represents our portion of the school tax. Lincoln's share of this tax is based on the value of the property in the town of Lincoln, which is approximately \$810 million, and on the 60/40 formula that is presently in place. This means 60% of LinWood School's costs are paid by Lincoln and 40% by Woodstock based on the total property value in those two communities. However, since Lincoln's values are so much higher than Woodstock, and continue to increase, there are some inequities in the proportion of the formula. For instance, the town of Lincoln pays \$3.1 million to the LinWood School, and Woodstock pays \$1.6 million. However, Woodstock receives \$293,899 in targeted aid from the state, bringing Woodstock's portion to \$1.3 million actually coming out of their taxes. We are not asking Woodstock to pay that much more, we are only asking that the formula be adjusted, because if Lincoln's property values continue to escalate every year, as they have, we will continue to pay a larger portion of the overall cost of the school and there needs to be some adjustment to maintain a more equitable proportion. The costs can escalate 20% and higher in the next five years.

The final portion that we continue to look at is the county tax, which at present is \$1.12 per thousand. We have very little to no control over this figure. The county government is a very old system and operates primarily with three commissioners running the county government, Ray Burton being our representative, and state representatives acting in the legislature. I have been continually monitoring their actions and work very closely together with our state representative, Edmond Gionet. He and I are trying to control the spending of this county government. It's very difficult, as we only have one vote via our one representative.

The County still operates a jail, which is very antiquated. I visited that jail and realized the need for its replacement. However, the size of this new jail is our biggest concern, together with the fact that this new one has not been planned or budgeted for. Currently, the plan is to build a new jail much larger than the existing jail. How does that saying go, "Build it, and they will come"? From my perspective, the size of the jail helps to control the number of inmates that are incarcerated there. No-one can be in the county jail for sentences of more than one year. Inmates cost us \$24,000 per year to keep them there. 95% of the men and women locked up in the county jail are there because of drug or alcohol issues. Maybe it would be better to spend this \$24,000 per year on rehabilitation, abuse prevention and finding alternative ways to help these individuals, rather than putting them in jail.

The county farm should also be of concern to us. The operating cost of that alone is \$400,000 per year. One thing my father always told me was that if I didn't behave, I would be sent to the county farm. It seems to me that in those 60 years, we should have figured out a more modern way to rehabilitate and retrain.

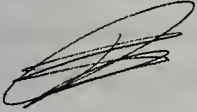
There are some excellent benefits of county government. The sheriff's department supplements our Lincoln

Police Department, the nursing home is excellent, and we support the system in general.

As I pointed out at the beginning of this report, we have tried to react to and manage the requests, suggestions and comments from all of you, the citizens and taxpayers. I realize that oftentimes, people don't think that their feelings are being included in the larger scheme of things, but that is not at all true. We, the Board of Selectmen and I, as well as the Budget Committee and Planning Board, always welcome and need your input. I'm always available and welcome your involvement in your town's government, by attending and participating in any of these board meetings, or visiting with me at any time.

Thank you for allowing me to do this work for you!

Respectfully submitted,



Ted Sutton
Town Manager



Public Works Department

Annual Report 2006

As in the past, we usually start out right after the winter plowing season with maintenance on our equipment. This year we put a new dump body and stainless steel sander on our 1996 International truck. We also purchased a new Holder sidewalk tractor with mower, snow blower, plow and aerating unit. This machine has multiple functions and was purchased with CIP funds. It's important to note that we are on schedule with the CIP, and actually have been able to keep equipment in use longer than anticipated in many cases, thereby delaying new purchases with those funds.

Next, we fixed a drainage problem with the new Little League Ballfield behind the high school on Connector Road. This required a couple hundred feet of drain pipe and stone. After the drainage was completed, we had to put a lot of loam out to shim the Ballfield, so that the water would get to the drainage areas in the future.

After this, we had Bigelow Paving come in and grind up 1600 feet of Pollard Road. We were very involved with this project. We had to get rid of excess materials and dig out some poor sub-grade material before hot top could be put down. When it was all done, it came out very well. Our crew also constructed a new driveway and employee parking for the Father Rodger Bilodeau Community Center.

Next, we did a drainage and paving job on School, Church and Pollard Roads. Caulder Construction was the primary contractor on this project. The old culvert had rusted through from all the years of salt being applied to these roads. We replaced the aluminum and steel pipe with a new plastic pipe, and also put in nine new catch basins. Also, we did an experimental drainage and paving patch at the end of Maple and Pollard. This was done in hopes of eliminating the bad frost heaves that have been such a problem in the past years. We also were looking to eliminate the problem area before we put a lot of money into repaving Pollard Road in this area in the near future.

A new pump station was put in on Louann Lane. This has been a problem area for the last 20 years or more. This sewer pump station will serve at least 4 homes. Caulder Construction was also the primary contractor on this project. I'd like to thank Rex Caulder for all the work he did for the town in 2006. It was a pleasure to work with his crew.

We did a lot of work at the water department this year, relaying the telemetry lines to the water plant because of Centex's new road design. This underground wire had to be lowered at their expense. We also finished replacing and rebuilding the main river pumps to the water treatment plant. The reservoir was also cleaned this year. It has been four years since we drained it and cleaned out the debris and leaves that build up on the bottom. This has been just a quick overview of some of our summer projects for 2006.

I would like to take this time to thank everyone in town for their support. Thank you, as well, to John Lynch for the work he has done this year as our new cemetery groundskeeper. Also, thanks to my regular crew for a fine job. Finally, thank you to the selectmen and town manager for supporting us and giving us what we need to do our jobs.

Bill Willey
Public Works Superintendent

Planning Board and Zoning Board of Adjustment Annual Report for 2006

Lincoln Planning Board

The Planning Board members for 2006 and their meeting attendance for the year was as follows:

Patrick Romprey	Chairman	15 of 17 meetings
Joseph Chenard	Vice-Chairman	16 of 17 meetings
James Spanos	Clerk	16 of 17 meetings
Peter Moore	Selectmen's Representative	16 of 17 meetings
John Hettinger	Member	17 of 17 meetings
Edwin Freddie	Alternate	3 of 4 meetings
Charlie Cook	Alternate	10 of 17 meetings
Michael Bovarnick	Alternate	12 of 17 meetings

Town Manager, Ted Sutton also attended 12 out of 17 of the Planning Board Meetings.

There were no unexcused absences documented for FY 2006.

Lincoln Zoning Board of Adjustment

The Zoning Board of Adjustment members for 2006 and their meeting attendance for the year was as follows:

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

There were no unexcused absences documented for FY 2006.

2006 Capital Improvements Program Committee

The 2006 Capital Improvements Program Committee comprised of John Hettinger, Deanna Huot and Ted Sutton was authorized to prepare the draft program for subsequent consideration by the Planning Board. On November 8, 2006, a Public Hearing was conducted and the Planning Board adopted the 2006 Capital Improvements Program. Thank you to all of the members who worked so hard on this years project.

Planning Board and Zoning Board of Adjustment Annual Report for 2006

During 2006, the Planning Department processed 56 building permit applications, 24 sign permit applications and the Planning Board held hearings on 22 applications for Site Plan Review, Subdivision and Voluntary Mergers.

During 2006, the Zoning Board of Adjustment met 1 time to consider a request for relief from the Land Use Plan Ordinance.

Member Fred Fink has resigned his position on the Zoning Board of Adjustment due to relocation to Florida. Thank you, Fred, for your dedicated service to the Board for many years! You will be missed.

The Planning Board appointed a new member, Edwin Freddie, on September 27th. Mr. Freddie is a great addition to the Board and we look forward to working with him.

Also in 2006, there were changes with Board members due to other engagements. Clerk Bovarnick is remaining on the Board as an alternate but he requested to be taken off as a voting member. Member Spanos was appointed to the clerk position and Alternate Hettinger was made a fulltime member. Thank you all so much for all of your hard work! The Planning Board remained busy in 2006 with the continued second home development and other business associated with the 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' continuing their Master Plan project at South Mountain. There is another development company, Lincoln South Mountain Partners, which the Board is working with for future development off Bunker Lane. The Board has appointed a committee to help re-write the Sign Ordinance for the town. The 9-lot Small Business Park on town owned land off Bern Dibner Road is complete. Steve Zalla from Coldwell Banker LinWood Real Estate is overseeing the sales of the lots.

I would like to encourage anyone who has questions or suggestions to come into the office or feel free to give me a call (745-8527).



Sincerely,

Stacey Havlock
Planning Administrator

Lincoln Police Department

Annual Report 2006

The Lincoln Police department had an extremely busy year. The 2006 statistics on calls for service, felonies and arrests were consistent with that of 2004 & 2005. While 2003 was the busiest year the department had ever encountered; our numbers seem to be stabilizing. Unfortunately with the continued growth it is expected that increased calls for service will effect the department.

The 911 system continues to present problems, in that some homeowners and Associations still use the old numbering system. This situation causes us unreasonable delays up to 20 minutes in location the house. This is delay can be fatal in cases of a heart attack. Anyone who has the old number or is still confused by the change can contact the police or Town Hall for guidance. But the correct numbers need to be put on each building in Town.

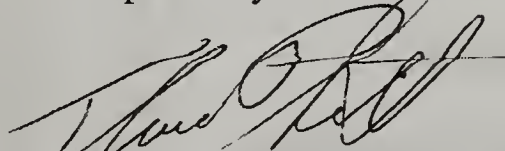
The year 2006 was spent trying to recruit officers in a poor job market and develop plans to deal with the increased demand on Police Services.

In 2007 we will continue our effort to provide the services needed by the community and our commitment will remain as high as in the past.

Our department added two members since last year, who replaced officers who made career changes. Joseph Deluca an experienced officer from another agency and Kevin Millar who recently graduated from the NH Police Academy. In dispatch two dispatch positions were replaced with Karen McComisky and Eric Sothard. Karen was with our agency for a number of years before going to Plymouth and Eric is a Lincoln Firefighter.

I am grateful for the support that we have received from the residents and business community. The cooperative spirit has assisted us many times in trying to serve the community

Respectfully submitted



Theodore P Smith

Lincoln Police Department

Annual Report 2006

POLICE ACTIVITY INFORMATION

	2006	2005	2004	2003
Calls for Service	17,734	18,414	17,589	20,138
Felonies	53	52	73	78

“Calls for service are the driving force of any police department. It provides us with a way of determining the amount of incidents that do occur. They range from a traffic stop, business check, lost dog, citizen assist, felonies and arrests.

While they tend to encompass a number of things, each one means that the Police department had some contact with the public and provided assistance of some sort. While the time used might be 5 minutes for a business check, it can also mean 407 ¼ hours for the 2003 incident of the lost boy in the woods. There has been a dramatic increase in calls for service in recent years, as demonstrated by a comparison to activity in 1997, when our police department handled only 3,100 calls for service.

Our agency is one of the most active in the area based on calls for service. This means a delay in service if officers are tied up on other calls. Each call is taken based on its priority and if a danger exists. We are trying our best to handle each call and provide the best service we can on officers availability.

	2006	2005	2003	2004
TOTAL OFFENSES COMMITTED	484	525	600	558
ARREST	186	199	202	232
PROTECTIVE CUSTODY	33	38	38	34
JUVENILE CASES	37	16	21	31
RESTRAINING ORDERS	23	17	20	17
ACCIDENTS	85	147	128	133
TRAFFIC CITATIONS/WARNINGS	824	1624	980	1100
PARKING TICKETS	95	135	218	205

Emergency Management Annual Report for 2006

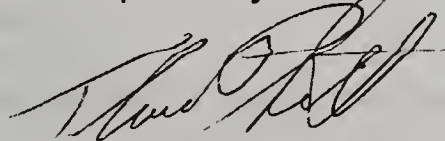
The Lincoln Emergency Management program is based on developing and improving coordination with the various public safety agencies in Lincoln, the surrounding area and state agencies.

During the year 2006 the Lincoln Emergency Management was provided by the State of New Hampshire with Medical Trailer that is fully equipped to assist our Ambulance and medical people with the medical supplies needed incase of a medical emergency or major accident. The trailer is maintained at the Linwood Ambulance Service for easy access and to keep the medical supplies at a consistently warm temperature. The supplies will be updated by the state when it is needed.

The Dispatch center and radio system was updated through the use of a new repeater system that allows us to access the police radio system throughout the region.

In 2007 we will be working further to improve our efforts in serving the community, having the Citizen Corps expanded and we will be striving to improve our capabilities for dealing with any future incidents.

Respectfully submitted



Theodore P Smith
Emergency Management Director



Lincoln Fire Department

Annual Report 2006

This year, the Lincoln fire department responded to 189 calls. The table below describes the types of calls involved:

Mutual Aid	Structure Fire	Total calls in 2006
4	1	189
Assist Unit 12	Dumpster Fire	Car Fire
13	1	8
DART Landing	Motor Vehicle Accident	Carbon Monoxide Alarm
9	44	10
Frozen Sprinkler	Alarm Activation	Smoke Investigation
2	65	8
Fuel Spills	Service Calls	Chimney Fires
1	2	2
Forest Fires	Trees on Wires	Vandalizing w/ fire extinguisher set off
2	16	1

In May 2006, the Lincoln fire department purchased a 1990 Mack heavy -duty rescue truck from Reynoldsville, PA. Jay Blaisdell, Ron Beard and I drove to Reynoldsville to evaluate a rescue truck of which we had seen pictures. When we arrived and checked out the truck, we discovered the pictures did not do it justice. The firefighters went through the truck with us, and we decided it was what we were looking for in a new rescue truck. If you have not seen the truck yet, I know you will all agree it was a good purchase to benefit the town.

We had E-1, our attack truck, which holds 2500 gallons of water, refurbished this spring.

There are still residences without 911 addresses affixed to the building. Without them, there are delays in response time for police, fire and ambulance. *Please, make sure your numbers are displayed, for your own safety.*

Chimeneas (outdoor fireplaces) have become very popular. However, owners need to obtain a seasonal permit for these and all other outdoor wood-burning fireplaces, pits, etc.

Lincoln Fire Department

Annual Report 2006

The following individuals served on our volunteer Fire Department in 2006:

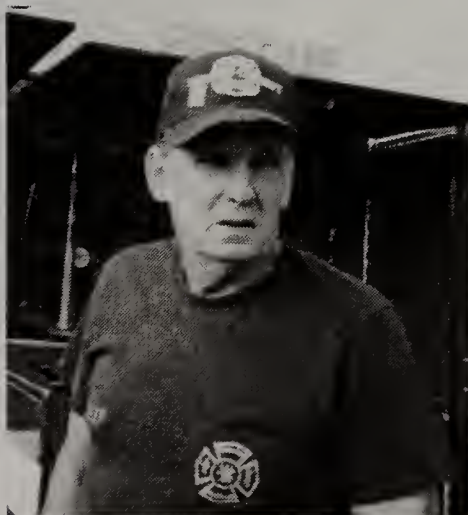


Nate Haynes	Chief
Leo Kenney	Deputy Chief
Jay Blaisdell	Deputy Chief
Ron Beard	Captain
Ronnie Emerson	Lieutenant/ Safety Officer
Kristin Peterson	Firefighter 2
Eric Sothard	Firefighter 2
Sean Casey	Firefighter 2
Eugene Davis	Firefighter 2 Sawyers Certificate(Wild Land fire saw oper.)
Ed Peterson, Jr.	Lieut./training officer/Career Cert. firefighter/water rescue
Charles Hanson, Jr.	Firefighter 1, 2, Career Certified Firefighter, Water Rescue
Jon Place	Firefighter 1 & 2
Mike Harrington	Firefighter
Robert Haley	Firefighter
Tom Sollars	Firefighter
Shawn Woods	Firefighter 2
Daniel Oliver	Firefighter 1
Collin Haase	Junior Firefighter
Clif Dauphine	Consultant 1
Dennis Rosolen	Consultant 2

I would like to thank the Town of Lincoln for its support of the Lincoln Fire Department, and commend the outstanding job my firefighters do. As always, it's a privilege to work with them.

Respectfully submitted,

Nate Haynes, Lincoln Fire Chief



Health Officer Annual Report 2006

During the year I serviced the following calls:

- Mold in residence, condos, and businesses
- Trash-build up
- Health and welfare of children
- Various complaints about insect infestation
- Food complaints
- Several interior living conditions complaints
- Complaints of exterior conditions that may result in health problems
- Inspections of day care facilities
- Wild cats complaints
- Condemning of a building due to skunks
- Concerns of sewage

Any animal complaint should be referred to the animal control officer.

A reminder that Spring is coming and to remove your bird feeders early so as not to entice the bears. Also keep your trash confined in metal containers. You don't want an encounter with a bear!

This is my last Health Officer's report as I resigned my position this past September. Your new officer as of February is Susan Chenard, who can be reached at the Lincoln Town Hall.

I want to thank all those that worked with me in making Lincoln a cleaner and prettier place to live.

Respectfully submitted,

Martha S. Talbot



Lincoln Public Library

Annual Report 2006

Adult Fiction	6103	Adult non-Fiction	232
Juvenile Fiction	4148	Juvenile non-Fiction	618
Video and DVD	8214	Audio	1072
Magazines	504	Computer use	7345
		(per half-hour unit)	
Inter library loans (borrowed)	823		
Inter library loans (loaned)	456		

This year the library has seen a significant patron growth with 189 NEW patrons; this shows that the library continues to be a vital and important part in the lives of the residents of Lincoln. The Board of Trustees is focusing on the upcoming library addition, which will include a meeting room, which we are in desperate need.

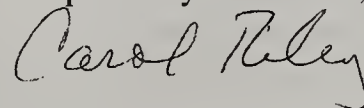
The library held many wonderful programs (too many to list) throughout the year with the help of our Friends group, by whom most of the events were hosted. Their commitment to their mission to raise awareness about the importance of the library to our community and to promote its use is a great asset to the library's future.

Our Children's Summer Reading program this year was a HUGE success, it was entitled TREASURE READING, we had a FIND SINDBAD CONTEST, we entered a float in the 4th of July parade, which was a pirate ship and plenty of pirates on board, we received a 2nd place trophy for our entry. Several kids and adults went via shuttle to see a Fisher Cats baseball game and had their pictures placed on the big screen in outfield. This trip was made possible though a donation by Aubuchon's Hardware, and the Fisher Cats Baseball team.

Our first ADULT SUMMER READING PROGRAM was also a great success, 38 active members read throughout the summer and received many wonderful prizes for their completion of the program, which were donation by many local businesses.

I wish to thank the community for their continued support of the library.

Respectfully submitted,



Carol Riley
Library Director

Lincoln-Woodstock Recreation Department

Annual Report for 2006

The Lincoln – Woodstock Recreation Department would like to thank everyone that volunteered their time during 2006.

This year's projects for the Recreation Department included:

- The completion of construction of the Lincoln – Woodstock Community Ballfield project, (J & M Donahue Inc., Woodstock Carpentry, The Lincoln Public Works Dept., Conn Brothers Construction, and the Community Ballfield Committee).
- The completion of renovations and expansion to the Father Roger Bilodeau Community Building (Lefebvre Construction, Lincoln-Woodstock Rotary Club, USDA Grant, Polimeno Realty, the Eileen Rice Memorial Race, The Lincoln Public Works Dept., and the Community Building Committee).
- New Beginner ski slope constructed for ski area & new lights on new pole on main slope (David Dovholuk, Tom Dovholuk, NME & Sons (Jeff and Nancy Ingalls), Conn Brothers Construction, and NH Electric Coop).
- New rope for rope tow (Roger Currier and David Dovholuk).
- Scoreboard for new community ball field (Polimeno Realty).
- Second power source at Kanc. Rec. Area (NH Electric Coop, Harrington Electric, Lincoln Public Works Dept.).
- Hosted Cal Ripken State 10 year old baseball tournament for a week in July (Andre, Faith, Will & Joe Desjardins; David Harrington; Lin-Wood Class of 2007; White Mountain League; Conn Brothers, Loon Mtn., Lin-Wood School, and Joe Bossie).
- New Recreation Dept. Van (Donated by the Alpine Club).
- Kanc Rec Area sign to dedicate Kitchen in memory of Natalie Weeden (donated by Lincoln Sign Company).

These projects have increased the safety and quality of these areas.

In addition to these projects, this year the Recreation Department also offered 36 programs and 9 events for all ages of the Lincoln – Woodstock Community. This includes senior citizen trips to Canterbury Shaker Village, Tarbin Gardens in Franklin, a foliage trip around NH and VT with Lunch at the Woodstock Inn in VT, the Fryeburg Fair, and Christmas Shopping in Salem. This also includes 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 2006 we had 5679 skiers at the Kanc ski area, 184 summer day camp participants, 76 Basketball players, 117 baseball, softball, farm league and t-ball players, 94 soccer players, 31 who took swimming lessons each session, and 44 golf lesson students. The usage breakdown was 3345 participants from Lincoln (or 54%) and 2267 participants from Woodstock (or 46%).

As we begin 2007 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

Solid Waste Facility Annual Report 2006

During the 2006 year, we experienced an increase in our household waste disposal quantities, and average disposal quantities for Construction and Demolition, as well as Co-Mingled. The good news is that scrap steel prices were the highest they have been in 7 years, with cardboard and newsprint pricing coming in slightly lower than prior years. During the past eight years we have taken in over \$156,290 in recycling revenue.

We did have a hazardous waste disposal day on October 28th of this year that was somewhat successful.

Starting April 1, 2007, the Lincoln and Woodstock Solid Waste Facility will begin to charge for disposal of video display devices greater than 4 inches in diagonal measure. This would include computer monitors, televisions, liquid crystal displays, plasma displays. This is in response to House Bill 1455, which bans the disposal of video display devices in New Hampshire landfills and incinerators. The price for disposal will be based on the diagonal size of your television or monitor. The attendant at the facility will be able to assist you in disposal methods.

We will continue to try to dispose of your waste products in a cost effective and environmentally safe method.

I would also like to thank Linwood Pierce and Rockland Jones as well as our two fill-in employees, John Lynch and Donnie Pierce, for all their dedication and help during this past year. They work hard to make sure that all of your solid waste is disposed of in a safe and cost effective manner. I would also like to express my thanks to those of you who offer constructive suggestions and questions that assist us in finding new ways to be more efficient and environmentally safe when it comes to disposal of your waste.

	Amount	Cost	Revenue	Cost Avoidance
Co-Mingle	137/ TN	\$7,164	\$0	\$9590
MSW	1098/ TN	\$76,777	\$0	\$0
C&D	464 / TN	\$33,221	\$44,124	\$0
Newsprint	43/tn	\$0	\$2956	\$3010
Scrap Steel	160/tn	\$0	\$16,300	\$11,200
Cardboard	139/tn	\$0	\$8583	\$9730
Aluminum Cans	4035 / lb	\$0	\$2223	\$140
Textiles	\$7/tn	\$0	\$0	\$490
Brush	40/yd	\$50	\$0	\$0
Waste Oil	1000/gal	\$0	\$0	\$1500
Fryolator Grease	310/gal	\$660	\$155	\$0
Compost	180/tn	\$0	\$0	\$0
Totals		\$117,872	\$74,341	\$35,660

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

Respectfully submitted,
Paul Beaudin, II
Solid Waste Facility Manager

Welfare Expenditure Annual Report 2006

	2003	2004	2005	2006
Rent	\$7,127	\$8,599	\$14,375	\$14,180
Food/Medical	2,803	2,182	3,417	691
Electricity	2,743	544	2,063	3,111
Heat/Fuel	330	850	1,187	397
Totals	\$13,003	\$12,175	\$21,042	\$18,379

When determining eligibility for financial assistance, we work closely with the applicant and agencies such as Tri-County Community Action and the Social Security Administration to determine if the applicant qualifies for funding from other sources, as well as trying to advise him/her what other income options may be available.

In 2006, rental assistance stayed at about the same level, while food and medical assistance decreased significantly. Electricity went up, but by about the same amount as heat/fuel went down, in part due to the mild beginning of the winter. We also had 3 repayments of funds, totaling almost \$1030, and lessening the total expense to \$17,349. We'll continue trying to balance a budget while making sure to assist the needs of our citizens.



Town Clerk's Report Annual Report 2006

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. The Town Clerk shall issue no license until the person registering the dog produces a certificate of rabies.

FEES – RSA 466:4

The dog licensing year runs from May 1st to April 30th 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 30th.

Fees could be subject to change.

Town Clerk Fees

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

\$12.00 for the first certified copy

\$8.00 for each subsequent copy (purchased at the same time as the first)

\$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

Tax Collector
Annual Report 2006
(unaudited)

DEBITS

UNCOLLECTED TAXES- BALANCE BEGINING OF YEAR	Levy for Year of this Report	PRIOR LEVIES 2005
Property Taxes #3110	xxxxxx	388,692.16
Resident Taxes #3180	xxxxxx	
Land Use Change #3120	xxxxxx	
Yield Taxes #3185	xxxxxx	1,916.83
Excavation Tax@\$.02/yd #3187	xxxxxx	
Other Charges	xxxxxx	60.00
 TAXES COMMITTED THIS YEAR		
Property Taxes #3110	6,488,287.00	
Resident Taxes #3180		
Land Use Change #3120		
Yield Taxes #3185	2,810.72	6,766.94
Excavation Tax@\$.02/yd #3187		
Utility Charges #3189		
Other Charges	30.00	769.75
 OVERPAYMENT:		
Property Taxes #3110	69,167.02	5,167.00
Resident Taxes #3180		
Land Use Change #3120		
Yield Taxes #3185		
Excavation Tax@\$.02/yd #3187		
Cost before lien #3190		1,495.75
Interest - Late Tax #3190	6,084.23	20,183.06
Resident Tax Penalty #3190		
TOTAL DEBITS	\$6,566,378.97	\$425,051.49

Tax Collector Annual Report 2006

(Unaudited)
CREDITS

REMITTED TO TREASURER :	Levy for this Year	PRIOR LEVIES 2005
Property Taxes	5,746,911.89	285,672.89
Resident Taxes		
Land Use Change		
Yield Taxes	2,810.72	2,081.72
Interest (include lien conv)	6,084.23	21,678.81
Penalties		
Conversion to Lien-Prin		51,792.14
Excavation Tax @ \$.02/yd		
Other Charges	30.00	829.75
 DISCOUNTS ALLOWED:		
 ABATEMENTS MADE:		
Property Taxes	114,241.89	56,394.13
Resident Taxes		
Land Use Change		
Yield Taxes		6,602.05
Excavation Tax @ \$.02/yd		
Utility Charges		
 CURRENT LEVY DEEDED		
 UNCOLLECTED TAXES - END OF YEAR #1080		
Property Taxes	696,300.24	
Resident Taxes		
Land Use Change		
Yield Taxes		
Excavation Tax @ \$.02/yd		
Utility Charges		
Other Charges		
 TOTAL CREDIT	 \$6,566,378.97	 \$425,051.49

Tax Collector Annual Report 2006

(Unaudited)
DEBITS

	Last Year's levy	PRIOR LEVIES	
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Unredeemed Liens - Beg. of Year	48,082.61	14,095.47	
Liens Executed During Year	57,303.75		
Interest & Costs Collected (AFTER LIEN EXECUTION)	1,108.48	3,921.20	5,063.49
TOTAL DEBITS	\$58,412.23	\$52,003.81	\$19,158.96

CREDITS

REMITTED TO TREASURER	Last Year's Levy	PRIOR LEVIES	
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Redemptions	9,970.07	19,005.04	13,484.32
Interest & Costs Collected (After Lien Execution) #3190	721.73	4,086.20	5,168.49
Abatements of Unredeemed Liens			26.77
Liens Deeded to Municipality			
Unredeemed Liens Bal. End of Year#1110	47,720.43	28,912.57	479.38
TOTAL CREDITS	\$58,412.23	\$52,003.81	\$19,158.96

Respectfully Submitted,

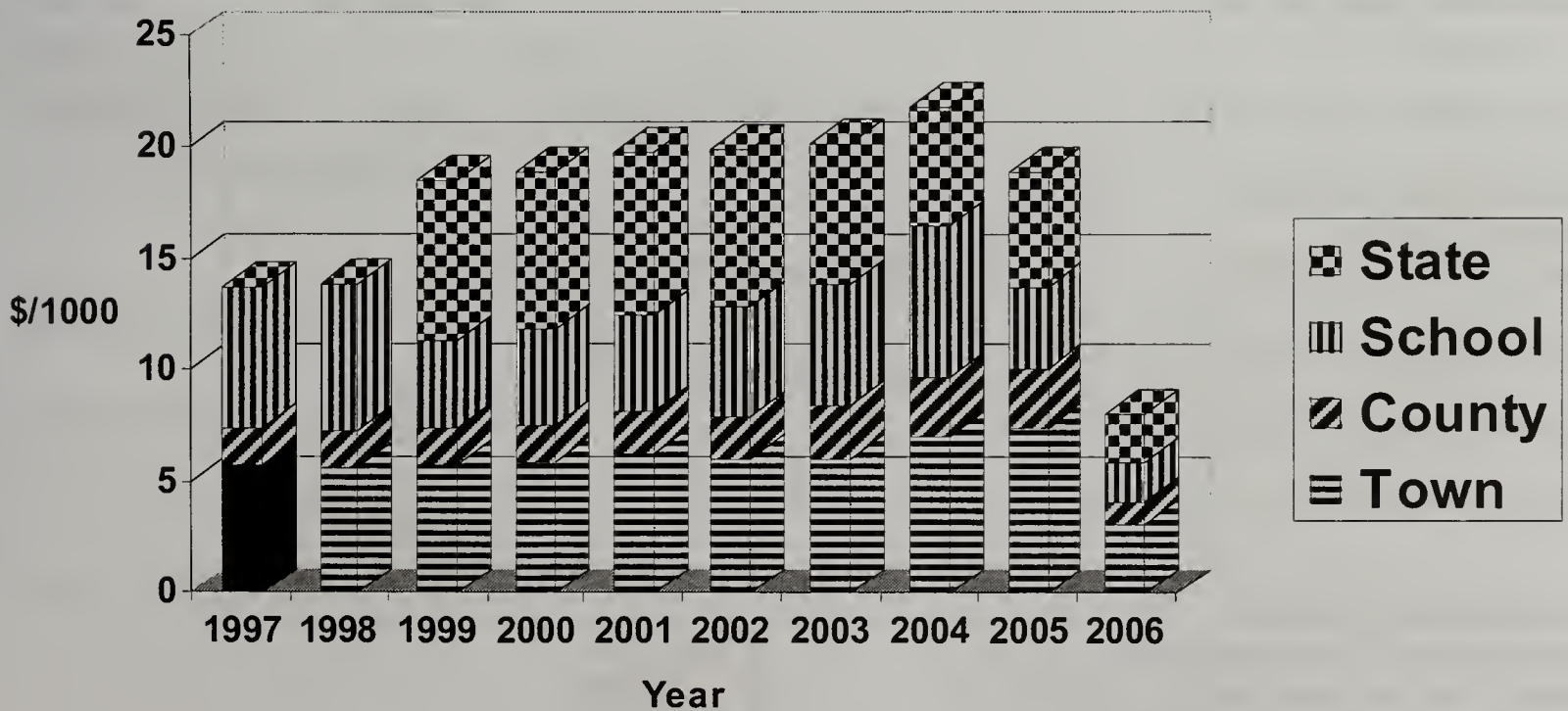


Susan Whitman
Tax Collector

Tax Collector Annual Report 2006

Tax Rate Year	Total/Thousand	Town	School	State	County	% Valuation
1995	\$14.49	\$6.30	\$6.61	\$ -	\$1.58	
1996	\$13.95	\$6.06	\$6.25	\$ -	\$1.64	
1997	\$13.65	\$5.78	\$6.29	\$ -	\$1.58	
1998	\$13.83	\$5.61	\$6.58	\$ -	\$1.64	
1999	\$18.45	\$5.76	\$3.92	\$7.11	\$1.66	94%
2000	\$18.84	\$5.84	\$4.28	\$7.04	\$1.68	86%
2001	\$19.81	\$6.24	\$4.24	\$7.37	\$1.96	80%
2002	\$19.88	\$6.00	\$4.93	\$7.05	\$1.90	65%
2003	\$20.14	\$6.00	\$5.51	\$6.26	\$2.37	54%
2004	\$21.73	\$7.05	\$6.82	\$5.27	\$2.59	46%
2005	\$18.82	\$7.43	\$3.58	\$5.14	\$2.67	40%
2006	\$8.00	\$3.04	\$1.73	\$2.11	\$1.12	100%

Lincoln Property Tax Rates



2006 Statement of Appropriations Taxes Assessed and Tax Rate

Town Share of Rate:

Appropriations	\$ 3,902,121
Less: Revenues	\$ 1,743,883
Less: Shared Revenues	\$ 57,359
Add: Overlay	\$ 294,816
Add: War Service Credits	\$ 52,500

Net Town Appropriation \$ 2,448,195

Approved Town Tax Rate \$ 3.04 38% of Total Rate

Local School Share of Rate:

School Appropriations - Lincoln	\$ 3,068,971
Less: State Education Taxes	\$ 1,676,910

Net Local School Appropriation \$ 1,392,061

Approved Local School Tax Rate \$ 1.73 22% of Total Rate

State Education Share of Rate:

Equalized Valuation (no utilities)	
\$666,763,447 x \$2.52	<u>\$ 1,676,910</u>
Divided by Local Assessed Valuation (no utilities) \$795,509,454	
Excess State Education Taxes to be Remitted to State	\$ -

Approved State School Tax Rate \$ 2.11 26% of Total Rate

County Share of Rate:

County Assessment	\$ 913,703
Less: Shared Revenues	\$ 10,857

Net County Appropriations \$ 902,846

Approved County Tax Rate \$ 1.12 14% of Total Rate

TOTAL TAX RATE

\$ 8.00

Commitment Analysis:

Total Property Taxes Assessed	\$ 6,420,012
Less: War Service Credits	<u>\$ 52,500</u>
Total Property Tax Commitment	\$ 6,367,512

Proof of Rate:

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$795,509,454	\$ 2.11	\$ 1,676,910
All Other Taxes	\$805,006,214	\$ 5.89	<u>\$ 4,743,102</u>
TOTAL			\$6,420,012

Town Clerk's Report Annual Report 2006

JANUARY 1, 2006 TO DECEMBER 31, 2006

Cash on hand January 1, 2006		\$ 250.00
2006 Motor Vehicle Registrations		\$ 295,954.08
2006 Dog Licenses	Town of Lincoln	\$ 794.50
	State of New Hampshire Fees	\$ 454.50
2006 Dog Late Fees & Fines		\$ 311.00
2006 Marriage Licenses	Town of Lincoln	\$ 168.00
	State of New Hampshire Fees	\$ 912.00
2006 Vitals-Birth, Marr. & Death	Town of Lincoln	\$ 1,112.00
	State of New Hampshire Fees	\$ 2,009.00
2006 UCC Filings		\$ 1,035.00
2006 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$ 281.86
TOTAL RECEIPTS		\$ 303,281.94

Remittances to Treasurer

Cash on hand December 31, 2006		\$ 250.00
2006 Motor Vehicle Registrations		\$ 295,954.08
2006 Dog Licenses	Town of Lincoln	\$ 794.50
	State of New Hampshire Fees	\$ 454.50
2006 Dog Late Fees & Fines		\$ 311.00
2006 Marriage Licenses	Town of Lincoln	\$ 168.00
	State of New Hampshire Fees	\$ 912.00
2006 Vitals-Birth, Marr. & Death	Town of Lincoln	\$ 1,112.00
	State of New Hampshire Fees	\$ 2,009.00
2006 UCC Filings		\$ 1,035.00
2006 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$ 281.86
TOTAL RECEIPTS		\$ 303,281.94

Respectfully Submitted



Susan Whitman

Treasurer's Annual Report

January 1, 2006 - December 31, 2006

General Fund

<i>Balance 01-01-06</i>	\$	1,922,600.74
Received	\$	8,537,321.47
Transfer from School Tax Escrow	\$	-
Disbursed	\$	8,008,312.23
Transfer to School Tax Escrow	\$	<u>-</u>
<i>Balance 12-31-06</i>	\$	2,451,609.98
<i>Distribution of Funds:</i>		
<i>Citizens Bank</i>	\$	1,254,005.18
Deposits in transit to Bank	\$	158,252.71
<i>NH Public Deposit Investment Pool</i>	\$	<u>1,039,352.09</u>
	\$	2,451,609.98

Sewer Tap Fee Account

<i>Balance 01-01-06</i>	\$	571,556.19
Received	\$	16,611.36
Disbursed	\$	<u>107,651.01</u>
<i>Balance 12-31-06</i>	\$	480,516.54
<i>Distribution of Funds:</i>		
<i>Northway Bank</i>	\$	79,970.50
<i>NH Public Deposit Investment Pool</i>	\$	400,546.04
	\$	480,516.54

Water Tap Fee Account

<i>Balance 01-01-06</i>	\$	84,916.16
Received	\$	2,127.31
Disbursed	\$	<u>-</u>
<i>Balance 12-31-06</i>	\$	87,043.47
<i>Distribution of Funds:</i>		
<i>Northway Bank</i>	\$	87,043.47

Water Treatment Cell

<i>Balance 01-01-06</i>	\$	80,500.00
Received	\$	1,989.96
Disbursed	\$	<u>-</u>
<i>Balance 12-31-06</i>	\$	82,489.96
<i>Distribution of Funds:</i>		
<i>Laconia Savings Bank</i>	\$	2,380.75
<i>NH Public Deposit Investment Pool</i>	\$	80,109.21
	\$	82,489.96

Treasurer's Annual Report

January 1, 2006 - December 31, 2006

Lease/Escrow Account

Balance 01-01-06	\$	626.72
Received	\$	2.61
Disbursed		
Balance 12-31-06	\$	629.33
<i>Distribution of Funds:</i>		
Laconia Savings Bank	\$	629.33

Bond Proceeds-Water

Balance 01-01-06	\$	1,342.75
Received	\$	12.01
Disbursed		
Balance 12-31-06	\$	1,354.76
<i>Distribution of Funds:</i>		
Citizens Bank	\$	1,354.76

Respectfully Submitted,

Judith Tetley

Judith Tetley
Treasurer



Trustees of the Trust Funds

Trustee of Trust Funds 2006 Annual Report (un-audited)

Account Name	Beginning Balance 12/31/05	Deposits	Expenses	YTD Interest	Ending Balance 12/31/06
Solid Waste Facility Improvement	13,852.69	5,000.00	756.64	491.30	18,587.35
Ball Field Capital Reserve	4,969.42	3,857.79	8,846.97	160.97	141.21
Incinerator Close-Out*	1,006.20	18,125.67	18,525.80	398.59	1,004.66
Town Building	2,284.33			83.89	2,368.22
Fire Truck & Equipment*	20,046.07	155,237.63	176,325.92	3,362.21	2,319.99
Revaluation Capital Reserve	84,241.42	25,000.00	46,696.00	2,291.34	64,836.76
Public Works Vehicles	97,544.11	50,000.00	101,164.00	2,433.73	48,813.84
Police Dept. Equipment*	7.73	56,489.45	20,951.91	493.09	36,038.36
Sewer System Rehab*	10.54	27,725.76	28,343.78	608.01	0.53
Water System Rehab	123,749.27		31,594.78	3,916.59	96,071.08
Road & Street Reconstruction*	10,121.77	359,420.51	325,776.52	7,682.97	51,448.73
Engineer & Planning*	15,025.70	92,973.20	94,919.09	1,934.57	15,014.38
White Water Plant Removal*	7.28	19,286.44	19,721.75	431.64	3.61
Roland Dubois Settlement*	71,684.20	34,395.60	107,373.61	1,374.90	81.09
Route 3 Sidewalk*	18.04	47,850.05	48,930.05	1,070.94	8.98
Kanc Rec Area Equipment	1,329.24	2,000.00		50.73	3,379.97
Cemetery Trust Fund*	3,926.41	97,267.94	103,408.11	2,232.74	18.98
Cemetery Maint Ex. Trust Fund	0				0
Comm. Bldg. Ex. Trust Fund	112,439.39	71,351.10	170,138.96	1,718.50	15,370.03
Library Technology	2,991.29		747.41	87.85	2,331.73
Library Building	10,072.90	10,000.00		379.54	20,452.44

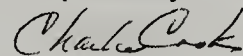
*Combined into a 180-day Certificate of Deposit valued at \$391,854.22 paying 4.95% interest. Interest earned at maturity on 04/23/2007 will be \$9,698.39.

Trustees of the Trust Funds

Trustee of Trust Funds Certificate of Deposit

Account Name	Amount
Incinerator Close-Out	9,930.85
Fire Truck & Equipment	22,000.00
Police Dept. Equipment	11,230.05
Sewer System Rehab	13,024.66
Road & Street Reconstruction	164,779.77
Engineer & Planning	42,887.98
White Water Plant Removal	10,570.70
Roland Dubois Settlement	35,773.61
Route 3 Sidewalk	26,226.13
Cemetery Trust Fund	55,430.47
TOTAL	391,854.22

Respectfully submitted,



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



2006 Summary of Evaluation

Value of Land Only:

Current Use	\$ 123,410
Residential	130,131,810
Commerical/Industrial	39,176,790

Total Value of Taxable Land \$169,432,010

Value of Buildings Only:

Residential	540,585,088
Manufactured Housing	3,316,890
Commerical/Industrial	86,971,750

Total Value of Taxable Buildings \$630,873,728

Total Value of Public Utilities \$9,496,760

Total Value Before Exemptions \$809,802,498

Less: Value of Elderly Exemptions	-4,766,284
Less: Value of Blind Exemptions	-30,000

Total Valuation on Which Tax Rate is Computed \$805,006,214

Less: Public Utilities	-9,496,760
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Net Valuation without utilities on which tax rate for state education tax is computed \$795,509,454

Town of Lincoln

2006 Statement of Estimated and Actual Revenues

(un-audited)

	2006 BUDGET	2006 ACTUAL
Revenue from Taxes:		
Timber Tax	0.00	1,826.00
Payment in lieu of taxes	90,000.00	105,454.00
Interest on Taxes	30,000.00	38,509.00
Revenue from Licenses, Permits & Fees:		
UCC Fees	1,500.00	1,080.00
Sign Permits	200.00	210.00
Motor Vehicle Fees	275,000.00	296,025.08
Misc. Fees (including NSF/Wild Animal)	400.00	203.86
Application Fees	2,500.00	4,254.94
Ordinance Revenue Fees	100.00	59.79
Vital Records	1,000.00	1,291.00
Dog Licenses	1,000.00	1,105.50
Cable TV Franchise Fees	34,000.00	43,292.59
Revenue from Other Governments:		
Shared Revenue	125,000.00	164,385.42
Meals & Room Tax Distribution	37,000.00	12,281.79
Highway Block Grant	24,533.00	23,739.79
Water Filtration Grant	50,000.00	56,676.95
Revenue from Charges for Services:		
School Resource Officer	25,776.00	0.00
Insurance Reimbursement	2,000.00	2,629.59
Fines & Fees returned from Court	30,000.00	8,397.97
Special Detail - Police	16,000.00	22,863.93
Recycling	8,000.00	11,046.06
Grants	12,800.00	750.00
Tipping Fees	17,000.00	23,734.28
Income from Departments	9,600.00	10,013.75
Library Equipment Fees	1,000.00	781.00
Recreation Revenues	21,687.00	24,774.72
Community Building Revenues	25,800.00	25,909.00
Electric - Loon Mountain	20,000.00	24,545.22
Parking Tickets	2,000.00	2,129.00
Water Tap Fees	75,000.00	145,800.00
Sewer Tap Fees	75,000.00	141,675.00
Water Impact Fees	75,000.00	109,000.00
Woodstock-Incinerator	148,958.00	125,880.22
Woodstock-Recreation	82,635.00	82,635.89
Woodstock-Community Building	23,960.00	21,459.86
Revenue from Miscellaneous:		
Sale of Cemetery Lots	1,500.00	2,400.00
Sale of Town Property	100,000.00	2,701.00
Interest on Deposits	25,000.00	35,268.62
Loon Mtn Easement	80,000.00	80,000.00
Loon Mtn Donation Settlement	30,000.00	0.00
Police Dept Donation	0.00	0.00
Donations to Comm Bldg-Rotary/Other	105,000.00	0.00
Cemetery Fees	5,000.00	0.00
Revenues from Interfund Operating Transfers In:		
Transfer Water/SewerTap Fees/Debt	211,021.00	211,021.00
TOTAL REVENUES	\$1,901,970.00	\$1,865,811.82

Town of Lincoln

2006 Detailed Statement of Payments

(unaudited)

	2006 <i>Budgeted</i>	2006 <i>Expended</i>	<i>Over (Under) Budget</i>
GENERAL GOVERNMENT			
<i>Executive</i>			
Payroll	137,024.00	133,024.81	(3,999.19)
Public Officials Payroll	38,096.00	37,934.14	(161.86)
Overtime	750.00	689.55	(60.45)
Telephone	3,500.00	4,411.17	911.17
Dues, Travel & Conferences	11,871.00	11,247.80	(623.20)
Contracted Services	45,425.00	43,328.12	(2,096.88)
Materials & Supplies	16,755.00	16,523.11	(231.89)
Equipment	0.00	0.00	0.00
<i>Subtotal Executive</i>	\$ 253,421.00	\$ 247,158.70	\$ (6,262.30)
<i>Elections</i>			
Payroll-Elections	1,500.00	1,653.70	153.70
Contracted Services	223.00	0.00	(223.00)
Materials & Supplies	1,200.00	585.58	(614.42)
<i>Subtotal Elections</i>	\$ 2,923.00	\$ 2,239.28	\$ (683.72)
<i>Legal Expenses</i>			
<i>Subtotal Legal Expenses</i>	\$ 16,000.00	\$ 8,147.62	\$ (7,852.38)
<i>Personnel Administration</i>			
HealthTrust Health Insurance	238,845.00	185,772.39	(53,072.61)
Life Insurance	7,540.00	7,587.94	47.94
Disability Insurance	11,670.00	9,705.48	(1,964.52)
Dental Plan Employee	11,489.00	9,615.55	(1,873.45)
FICA/Medicare Tax Expense	78,242.00	68,498.89	(9,743.11)
Pension Contribution-Police	41,653.00	33,346.85	(8,306.15)
Pension Contribution-Others	47,798.00	42,584.23	(5,213.77)
Unemployment Compensation	2,000.00	684.00	(1,316.00)
Workers' Compensation	21,400.00	20,444.20	(955.80)
<i>Subtotal Personnel Administration</i>	\$ 460,637.00	\$ 378,239.53	\$ (82,397.47)
<i>Planning</i>			
Payroll	30,668.00	30,667.43	(0.57)
Employment Training & Expenses	1,000.00	1,356.21	356.21
Dues, Travel & Conferences	3,100.00	3,000.00	(100.00)
Contracted Services	2,900.00	996.38	(1,903.62)
Materials & Supplies	1,425.00	562.25	(862.75)
Key Issue Committees' Expenses	200.00	0.00	(200.00)
Office Equipment	200.00	0.00	(200.00)
<i>Subtotal Planning</i>	\$ 39,493.00	\$ 36,582.27	\$ (2,910.73)

Town of Lincoln
2006 Detailed Statement of Payments
(unaudited)

	2006 <i>Budgeted</i>	2006 <i>Expended</i>	<i>Over (Under) Budget</i>
GENERAL GOVERNMENT (Continued)			
<i>Town Building</i>			
Electricity	14,000.00	15,668.61	1,668.61
Heating Oil	4,000.00	3,307.33	(692.67)
Materials & Supplies	4,500.00	3,069.32	(1,430.68)
Building & Property Maintenance	16,825.00	18,536.98	1,711.98
<i>Subtotal Town Building</i>	\$ 39,325.00	\$ 40,582.24	\$ 1,257.24
<i>Cemetery</i>			
Payroll	5,858.00	5,135.00	(723.00)
Materials & Supplies	3,000.00	2,310.05	(689.95)
Fuel - Equipment & Vehicles	350.00	0.00	(350.00)
Equipment	250.00	157.25	(92.75)
<i>Subtotal Cemetery</i>	\$ 9,458.00	\$ 7,602.30	\$ (1,855.70)
<i>Insurances</i>			
Property Liability	31,074.00	30,864.00	(210.00)
<i>Subtotal Insurances</i>	\$ 31,074.00	\$ 30,864.00	\$ (210.00)
<i>Contingency</i>			
	75,000.00	\$ 30,932.20	(44,067.80)
<i>Subtotal Contingency</i>	\$ 75,000.00	\$ 30,932.20	\$ (44,067.80)
<i>Discounts-Abatements-Refunds</i>			
Overlay	0.00	0.00	0.00
Abatements & Refunds	0.00	0.00	0.00
<i>Subtotal Discounts-Abatements-Refunds</i>	0.00	0.00	0.00
SUBTOTAL GENERAL GOVERNMENT	\$ 927,331.00	\$ 782,348.14	\$(144,982.86)
PUBLIC SAFETY			
<i>Police</i>			
Payroll	543,583.00	444,176.33	(99,406.67)
Payroll-Overtime	28,000.00	38,808.97	10,808.97
Telephone	8,000.00	8,925.86	925.86
Employment Training & Expenses	0.00	0.00	0.00
Dues, Training, Travel & Conferences	8,000.00	7,885.71	(114.29)
Contracted Services	53,250.00	49,233.31	(4,016.69)
Materials & Supplies	7,000.00	7,615.65	615.65
Fuel - Vehicles	19,000.00	21,764.63	2,764.63
Uniforms & Personal Equipment	6,000.00	7,485.00	1,485.00
Equipment	4,000.00	5,274.03	1,274.03
<i>Subtotal Police</i>	\$ 676,833.00	\$ 591,169.49	\$ (85,663.51)

Town of Lincoln

2006 Detailed Statement of Payments

(unaudited)

	2006 <i>Budgeted</i>	2006 <i>Expended</i>	Over <i>(Under)</i> <i>Budget</i>
PUBLIC SAFETY (Continued)			
<i>Special Details</i>	16,000.00	28,071.24	12,071.24
Subtotal Special Details	\$ 16,000.00	\$ 28,071.24	\$ 12,071.24
Fire			
Payroll	29,341.00	28,295.00	(1,046.00)
Telephone	790.00	743.23	(46.77)
Employment Training & Expenses	2,500.00	4,909.51	2,409.51
Dues, Travel & Conferences	200.00	259.40	59.40
Contracted Services	11,600.00	14,910.90	3,310.90
Electricity	1,300.00	1,330.93	30.93
Heating Fuel	3,300.00	3,488.56	188.56
Materials & Supplies	1,600.00	1,816.08	216.08
Fuel - Vehicles & Equipment	2,500.00	2,997.92	497.92
Equipment	6,872.00	7,886.63	1,014.63
Fire Details & Equipment	1,500.00	10.00	(1,490.00)
Subtotal Fire	\$ 61,503.00	\$ 66,648.16	\$ 5,145.16
Civil Defense			
Grants	0.00	23,974.00	23,974.00
Citizens Corp	0.00	18,247.41	18,247.41
Payroll	2,600.00	16,482.11	13,882.11
Telephone	0.00	595.47	595.47
Employment Training & Expenses	5,000.00	1,002.70	(3,997.30)
Materials & Supplies	3,000.00	1,065.09	(1,934.91)
Equipment	11,000.00	6,028.67	(4,971.33)
Subtotal Civil Defense	\$ 21,600.00	\$ 67,395.45	\$ 45,795.45
SUBTOTAL PUBLIC SAFETY	\$ 775,936.00	\$ 753,284.34	\$ (22,651.66)
HIGHWAYS & STREETS			
Public Works			
Payroll	110,468.00	109,617.12	(850.88)
Overtime	9,015.00	4,162.04	(4,852.96)
Telephone	1,600.00	1,443.34	(156.66)
Dues, Travel & Conferences	400.00	675.00	275.00
Contracted Services	4,590.00	4,766.20	176.20
Electricity	2,300.00	2,406.49	106.49
Heating Fuel	3,000.00	2,720.66	(279.34)
Materials & Supplies	11,400.00	10,747.04	(652.96)
Fuel - Equipment & Vehicles	10,000.00	11,177.63	1,177.63
Sand & Salt	11,240.00	12,073.53	833.53
Equipment	1,000.00	1,389.44	389.44
Uniforms	2,000.00	1,957.92	(42.08)
Highway Block Grant	24,533.84	3,885.17	(20,648.67)
Subtotal Public Works	\$ 191,546.84	\$ 167,021.58	\$ (24,525.26)

Town of Lincoln

2006 Detailed Statement of Payments

(unaudited)

	2006 <i>Budgeted</i>	2006 <i>Expended</i>	<i>Over (Under) Budget</i>
HIGHWAYS & STREETS (Continued)			
<i>Street Lights</i>	37,800.00	39,060.97	1,260.97
Subtotal Street Lights	\$ 37,800.00	\$ 39,060.97	\$ 1,260.97
SUBTOTAL HIGHWAYS & STREETS	\$ 229,346.84	\$ 206,082.55	\$ (23,264.29)
SANITATION			
<i>Solid Waste</i>			
Payroll	97,972.00	98,170.28	198.28
Telephone & Alarms	1,200.00	1,034.30	(165.70)
Dues, Travel & Conferences	200.00	320.88	120.88
Contracted Services	147,380.00	132,226.98	(15,153.02)
Electricity	3,000.00	3,001.71	1.71
Materials & Supplies	2,650.00	3,311.95	661.95
Contingency	1,000.00	0.00	(1,000.00)
Repairs & Equipment	8,700.00	8,027.63	(672.37)
Uniforms	1,500.00	1,428.72	(71.28)
Subtotal Solid Waste	\$ 263,602.00	\$ 247,522.45	\$ (16,079.55)
<i>Sewer</i>			
Contracted Services	159,858.00	160,024.00	166.00
Subtotal Sewer	\$ 159,858.00	\$ 160,024.00	166.00
SUBTOTAL SANITATION	\$ 423,460.00	\$ 407,546.45	\$ (15,913.55)
WATER DISTRIBUTION & TREATMENT			
<i>Water</i>			
Payroll	33,388.00	33,425.57	37.57
Overtime	6,695.00	7,945.99	1,250.99
Telephone & Alarms	3,800.00	4,062.96	262.96
Employment Training & Expenses	200.00	175.00	(25.00)
Dues, Travel & Conferences	800.00	782.00	(18.00)
Contracted Services	11,867.00	12,281.53	414.53
Electricity	80,100.00	84,126.66	4,026.66
Heating Fuel	15,343.00	18,753.23	3,410.23
Materials & Supplies	3,000.00	3,311.18	311.18
Chemicals	27,130.00	25,935.54	(1,194.46)
Equipment	5,000.00	5,796.05	796.05
Uniforms	450.00	468.07	18.07
U.S.G.S. Monitoring	6,600.00	6,812.00	212.00
Subtotal Water	\$ 194,373.00	\$ 203,875.78	\$ 9,502.78
SUBTOTAL WATER DIST. & TREATMENT	\$ 194,373.00	\$ 203,875.78	\$ 9,502.78

Town of Lincoln

2006 Detailed Statement of Payments

	(unaudited) 2006 <i>Budgeted</i>	2006 <i>Expended</i>	<i>Over (Under) Budget</i>
HEALTH & WELFARE			
<i>Health Appropriations</i>	40,187.60	39,143.85	(1,043.75)
Subtotal Health Appropriations	\$ 40,187.60	\$ 39,143.85	(1,043.75)
<i>Welfare</i>			
Rent - Welfare	9,000.00	14,180.44	5,180.44
Food, Medical, Etc.	1,500.00	690.62	(809.38)
Electricity	2,000.00	3,110.98	1,110.98
Heat	1,500.00	397.00	(1,103.00)
Subtotal Welfare	\$ 14,000.00	\$ 18,379.04	\$ 4,379.04
SUBTOTAL HEALTH & WELFARE	\$ 54,187.60	\$ 57,522.89	\$ 3,335.29
CULTURE & RECREATION			
<i>Recreation</i>			
Payroll	88,927.25	90,184.39	1,257.14
Telephone	650.00	649.37	(0.63)
Dues, Travel & Conferences	3,729.00	3,548.54	(180.46)
Contracted Services	16,495.00	16,749.37	254.37
Electricity	9,200.00	10,719.33	1,519.33
Materials & Supplies	13,400.00	14,010.34	610.34
Fuel - Equipment & Vehicles	3,500.00	4,777.38	1,277.38
Propane	1,300.00	980.57	(319.43)
Equipment	6,150.00	6,100.34	(49.66)
Subtotal Recreation	\$ 143,351.25	\$ 147,719.63	\$ 4,368.38
<i>Community Center</i>			
Payroll	\$ 10,000.00	\$ 9,048.19	\$ (951.81)
Telephone	\$ 750.00	\$ 1,292.27	\$ 542.27
Contracted Services	\$ 8,375.00	\$ 3,449.67	\$ (4,925.33)
Electricity	\$ 5,000.00	\$ 5,312.28	\$ 312.28
Heating Fuel	\$ 7,500.00	\$ 10,258.90	\$ 2,758.90
Materials/Supplies	\$ 6,973.00	\$ 7,006.89	\$ 33.89
Propane	\$ 500.00	\$ 499.14	\$ (0.86)
Bldg/Prop Maint.	\$ 5,000.00	\$ 4,757.12	\$ (242.88)
Subtotal Community Center	\$ 44,098.00	# \$ 41,624.46	# \$ (2,473.54)
<i>Library</i>			
Payroll	51,253.00	50,084.06	(1,168.94)
Print Materials	5,000.00	5,158.69	158.69
Telephone	1,150.00	1,007.10	(142.90)
Employee Training & Expenses	1,350.00	1,374.36	24.36
Building Maintenance	2,000.00	2,195.12	195.12
Speakers & Programs	400.00	387.69	(12.31)
Contracted Services	4,000.00	3,840.61	(159.39)
Electricity	3,400.00	3,638.15	238.15
Heating Fuel	1,700.00	1,399.61	(300.39)

Town of Lincoln

2006 Detailed Statement of Payments

(unaudited)

	2006 <i>Budgeted</i>	2006 <i>Expended</i>	<i>Over (Under) Budget</i>
CULTURE & RECREATION (Continued)			
Serials	1,500.00	1,181.20	(318.80)
Equipment & Furniture	-	-	-
Audio and Visual	700.00	638.13	(61.87)
Technology-Library	-	-	-
Subtotal Library	\$ 74,459.00	\$ 72,910.72	\$ (1,548.28)
<i>Patriotic Purposes</i>	8,175.00	6,672.40	(1,502.60)
Subtotal Patriotic Purposes	\$ 8,175.00	\$ 6,672.40	\$ (1,502.60)
SUBTOTAL CULTURE & RECREATION	\$ 270,083.25	\$ 268,927.21	\$ (1,156.04)
DEBT SERVICE			
Principal Bonds & Notes	369,467.69	369,467.69	0.00
Interest Bonds & Notes	261,045.01	261,045.01	0.00
Interest Tax Anticipation Notes	1.00	0.00	(1.00)
SUBTOTAL DEBT SERVICE	\$ 630,513.70	\$ 630,512.70	\$ (1.00)
CAPITAL OUTLAY			
<i>Capital Appropriations</i>			
Police Dept Vehicles	27,000.00	27,000.00	0.00
Subtotal Capital Appropriations	\$ 27,000.00	\$ 27,000.00	0.00
<i>Capital Reserves</i>			
Revaluation	25,000.00	25,000.00	0.00
PW-Vehicles/Equipment	50,000.00	50,000.00	0.00
Community Building	20,000.00	20,000.00	0.00
Library Building	10,000.00	10,000.00	0.00
FD-Truck/Equipment	20,000.00	20,000.00	0.00
PD-Equipment	36,000.00	36,000.00	0.00
Road & Street	30,000.00	30,000.00	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	2,000.00	2,000.00	0.00
Subtotal Capital Reserves	\$ 214,000.00	\$ 214,000.00	0.00
SUBTOTAL CAPITAL OUTLAY	\$ 241,000.00	\$ 241,000.00	0.00
TOTAL BUDGET	\$ 3,746,231.39	\$3,551,100.06	\$(195,131.33)

Town of Lincoln

Minutes of Town Meeting - 2006

The Annual Town Meeting of the inhabitants of the Town of Lincoln in the County of Grafton and State of New Hampshire qualified to vote in town affairs was held in the Lin-Wood Public School on Tuesday, March 14, 2006. 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 until 7:30 o'clock in the evening. Charlene Boyle seconded the motion. Vote was in the affirmative – unanimous. O.J. Robinson declared the polls open.

The casting of ballots closed at six o'clock in the evening.

After the counting of the ballots was completed O.J. Robinson announced the results of the voting as follows:

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.

For Selectman – Three year term (Vote for one)

Peter E. Moore – 103 Votes

For Town Treasurer – Two-year term (Vote for one)

Judith D. Tetley – 112 Votes

For Moderator – Two year term (Vote for one)

O.J. Robinson – 109 Votes

For Budget Committee – Three year term (Vote for four)

Joan A. Hughes – 107 Votes
Channing R. Waldo – 104 Votes
Louise M. Willey – 97 Votes

For Budget Committee – Two year term (Vote

for one)

Sandra Dovholuk – 2 Votes (write in)

For Library Trustee – Three year term (Vote for two)

Karin H. Martel – 104 Votes
Carol Smith – 101 Votes

For Cemetery Trustee – Three year term (Vote for one)

Helena L. O'Rourke – 109 Votes

For Trustee of Trust Funds – Three-year term (Vote for one)

Ruth A. Bossie – 106 Votes

For Supervisor of the Checklist – Five year term (Vote for one)

Doris Tetley – 45 Votes – Write in

DELIBERATIVE SESSION 7:30 O'clock in the evening, March 14, 2006

Moderator O.J. Robinson called the business meeting to order at 7:30 pm and thanked everyone for coming out to look at our budget and to vote on the appropriations and any other business that may become before the Town of Lincoln.

The Moderator explained the rules and procedures of the meeting.

O. J. Robinson asked everyone for a quiet moment of reflection remembering and hoping for a great recovery for Jose Pequeno, who was seriously wounded in Iraq. He has been serving his country in Iraq for the past several months. Jose was taken to Bethesda, Maryland where he remains in serious condition. He previously served as a police officer for the Town of Lincoln.

Article 2. Shall we modify the elderly exemptions from property tax in the Town of Lincoln,

Town of Lincoln

Minutes of Town Meeting - 2006

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.

Motion made by: Bill Conn
Seconded by: Paul Beaudin
Article 2 passed by voice vote with some opposition

The Moderator then announced that, at the request of the Board of Selectmen, Article 19 (to transact any other business) would include a discussion regarding a new location for the Papermill Theatre. The Selectmen will meet with the NCCA Board of directors to discuss the possibility of constructing the theatre on town-owned property at the Community Building site. The Selectmen would like voters to offer comments or voice concerns about this matter in advance. The Moderator noted that Article 19 would be the last order of business, and he wanted the audience to be aware that it would include the NCCA discussion, since some individuals might leave before that particular item was addressed.

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.)

Motion made by: Paul Beaudin
Seconded by: Bill Conn
Article 3 passed by voice vote with some opposition

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.)

Motion made by: Tom Adams
Seconded by: Denys Draper
Article 4 passed by voice vote with some opposition

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.)

Motion made by: Bill Conn
Seconded by: Tom Adams
Article 5 passed by voice vote with some opposition

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

Town of Lincoln

Minutes of Town Meeting - 2006

placed in this fund, and the Board of Selectmen supports this recommendation.)

Motion made by: Bill Conn
Seconded by: Charles Cook
Article 6 passed by voice vote

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.)

Motion made by: Bill Conn
Seconded by: Al MacQuarrie
Article 7 passed by voice vote unanimously

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.)

Motion made by: Paul Beaudin
Seconded by: Denys Draper
Article 8 passed by voice vote unanimously

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.)

Motion made by: Denys Draper
Seconded by: Tom Adams
Article 9 passed by voice vote unanimously

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.)

Motion made by: Tom Adams
Seconded by: Bill Conn
Article 10 passed by voice vote unanimously

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.)

Motion made by: Bill Conn
Seconded by: Ann Kelley
Article 11 passed by voice vote with some opposition

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.)

Motion made by: Denys Draper
Seconded by: Paul Beaudin
Article 12 passed by voice vote with some opposition

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.)

Town of Lincoln

Minutes of Town Meeting - 2006

Motion made by: Bill Conn
Seconded by: Paul Beaudin

Motion to move the question: Denys Draper
Seconded by: Tom Adams
Motion passed

Vote on Article 13
Article 13 passed by voice vote

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.)

Motion made by: Paul Beaudin
Seconded by: Denys Draper
Article 14 passed by voice vote

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.)

Motion made by: Paul Beaudin

Seconded by: Bill Conn
Article 15 passed by voice vote

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.)

Motion made by: Denys Draper
Seconded by: Al MacQuarrie

After a brief explanation by Chief of Police Ted Smith, Paul Beaudin made a motion to amend the appropriation to read \$72,000 into the **Police Department Equipment Capital Reserve Fund** of which \$36,000 is to be raised by taxation and the other \$36,000 is to be received from a Homeland Security Grant.

Seconded by: Denys Draper
Motion to amend passed
Vote of Article 16 as amended passed by voice vote

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 Department, as approved at the 2004 Annual Town Meeting. (The Budget Committee recommends \$27,000 and the Board of Selectmen supports this appropriation.)

Motion made by: Al MacQuarrie
Seconded by: Denys Draper
Article 17 passed by voice vote

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

Town of Lincoln

Minutes of Town Meeting - 2006

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 at least \$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.)

Peter Moore noted that none of this amount is to be raised from taxation. He explained that the Roland Dubois Settlement Agreement requires that the annual payment be adjusted for inflation, and that the exact dollar amount received from Loon Mountain Recreation Corp. is not usually determined until after the warrant is written. He then made a motion to amend Article 18 to read \$34,395.60.

Bill Conn seconded the motion. Motion passed. Vote on Article 18 read as \$34,395.60 passed with some opposition.

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

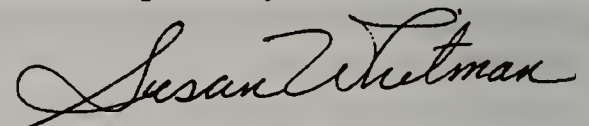
As it was announced at the beginning of town meeting, the selectmen wanted to receive input from the community regarding the Town of Lincoln collaborating with the NCCA on the relocation of their theatre. Deanna Huot gave a brief description of some different possibilities and noted that this would not involve expenditure of town funds. Rick Kelley presented the audience with some history about the theatre and the need for a new location. After Deanna and Rick made their presentation to the voters, discussion was opened to the floor for comments, suggestions and ideas. The overall general consensus was that the selectmen could continue with more meetings with the NCCA.

David Thompson made a motion to adjourn the town meeting.

Seconded by Denys Draper.

Motion passed: Meeting adjourned at 9:55pm.

Respectfully submitted,



Susan Whitman
Town Clerk



Lincoln, NH



Community Contact	Town of Lincoln Ted Sutton, Town Manager PO Box 25 Lincoln, NH 03251
Telephone	(603) 745-2757
Fax	(603) 745-6743
E-mail	townhall@lincolnnh.org
Web Site	www.lincolnnh.org
Municipal Office Hours	Monday through Friday, 8 am - 4:30 pm
County	Grafton
Labor Market Area	Plymouth NH LMA
Tourism Region	White Mountains
Planning Commission	North Country Council
Regional Development	Grafton County Economic Development Council
Election Districts	
US Congress	District 2
Executive Council	District 1
State Senate	District 1
State Representative	Grafton County District 3

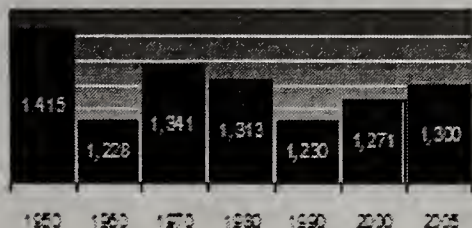
Incorporated: 1764

Origin: Long before Abraham Lincoln's birth, this town was named in 1764 for Henry Clinton, ninth Earl of Lincoln, a cousin to the Wentworths. He held the position of Comptroller of Customs for the port of London under George II and George III, which was important to trade between America and England. In 1772, on claim of forfeiture by Sir Francis Bernard and others, a regrant was issued. However, a court decision in the case of Landaff and Dartmouth College that such forfeiture was illegal returned ownership to the original grant recipients. A portion of Lincoln, known as Pullman, was one of the earliest lumber towns. Lincoln is second-largest town in land area; only Pittsburg is larger.

Villages and Place Names: North Lincoln, Stillwater

Population, Year of the First Census Taken: 22 residents in 1790

Population Trends: Lincoln was one of five communities with a decrease in population over the last five decades. Population change for Lincoln totaled 144, from 1,415 in 1950 down to 1,271 in 2000. The largest decennial percent change was a 13 percent decrease between 1950 and 1960. The 2005 Census estimate for Lincoln was 1,300 residents, which ranked 169th among New Hampshire's incorporated cities and towns.



Grafton County

Population Density, 2005: 9.9 persons per square mile of land area. Lincoln contains 130.8 square miles of land area and 0.2 square miles of inland water area.

MUNICIPAL SERVICES

Type of Government	Town Manager
Budget: Municipal Appropriations, 2005	\$3,299,611
Budget: School Appropriations, 2005	\$5,040,517
Zoning Ordinance	1986/05
Master Plan	2003
Capital Improvement Plan	Yes
Industrial Plans Reviewed By	Planning Board

Boards and Commissions

Elected:	Selectmen; Library; Cemetery; Trust Funds; Budget
Appointed:	Planning; Zoning

Public Library Lincoln Public

EMERGENCY SERVICES

Police Department	Full-time
Fire Department	Volunteer
Town Fire Insurance Rating	6/9
Emergency Medical Service	Volunteer
Nearest Hospital(s)	Distance Staffed Beds
Speare Memorial, Plymouth	23 miles 35
Littleton Regional, Littleton	28 miles 25
Cottage Hospital, Woodsville	26 miles 25

UTILITIES

Electric Supplier	NH Electric Coop
Natural Gas Supplier	Liquid propane gas
Water Supplier	Lincoln Water Works
Sanitation	Municipal
Municipal Wastewater Treatment Plant	Yes
Solid Waste Disposal	
Curbside Trash Pickup	None
Pay-As-You-Throw Program	No
Recycling Program	Mandatory
Telephone Company	Verizon
Cellular Telephone Access	Yes
Cable Television Access	Yes
Public Access Television Station	Yes
High Speed Internet Service:	Business Yes
	Residential Yes

PROPERTY TAXES (NH Dept. of Revenue Administration)

2005 Total Tax Rate (per \$1000 of value)	\$18.82
2005 Equalization Ratio	39.7
2005 Full Value Tax Rate (per \$1000 of value)	\$7.39
2005 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	75.4%
Commercial Land and Buildings	23.7%
Public Utilities, Current Use, and Other	0.9%

HOUSING SUPPLY (NH Office of Energy and Planning)

2005 Total Estimated Housing Units	2,488
2005 Single-Family Units	577
Residential Permits, Net Change of Units	9
2005 Multi-Family Units	1,821
Residential Permits, Net Change of Units	30
2005 Manufactured Housing Units	90

DEMOGRAPHICS

(US Census Bureau)

Total Population	Community	County
2005	1,300	84,708
2000	1,271	81,826
1990	1,230	74,998
1980	1,313	65,806
1970	1,341	54,914

Census 2000 Demographics**Population by Gender**

Male	633	Female	638
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Population by Age Group

Under age 5	60
Age 5 to 19	217
Age 20 to 34	223
Age 35 to 54	400
Age 55 to 64	150
Age 65 and over	221
Median Age	42.6 years

Educational Attainment, population 25 years and over

High school graduate or higher	82.0%
Bachelor's degree or higher	16.1%

ANNUAL INCOME, 1999

(US Census Bureau)

Per capita income	\$17,998
Median 4-person family income	\$44,063
Median household income	\$28,523
Median Earnings, full-time, year-round workers	
Male	\$25,263
Female	\$22,784
Families below the poverty level	3.4%

LABOR FORCE

(NHES - ELMI)

Annual Average	1995	2005
Civilian labor force	690	761
Employed	637	731
Unemployed	53	30
Unemployment rate	7.7%	3.9%

EMPLOYMENT & WAGES

(NHES - ELMI)

Annual Average Covered Employment	1995	2005
Goods Producing Industries		
Average Employment	199	n
Average Weekly Wage	\$431	n
Service Providing Industries		
Average Employment	1,403	n
Average Weekly Wage	\$254	n
Total Private Industry		
Average Employment	1,602	1,879
Average Weekly Wage	\$276	\$475
Government (Federal, State, and Local)		
Average Employment	52	130
Average Weekly Wage	\$422	\$616
Total, Private Industry plus Government		
Average Employment	1,654	2,009
Average Weekly Wage	\$280	\$485

n = indicates that data does not meet disclosure standards

EDUCATION AND CHILD CARE*(NH Dept. of Education)*

Schools students attend: **Grades K-12 are part of Lincoln-Woodstock Cooperative (Lincoln, Woodstock)**
 Career Technology Center(s): **Plymouth Regional High School**

District: **SAU 68**
 Region: **05**

Educational Facilities	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	1	1	1	
Grade Levels	K 1-5	6-8	9-12	
Total Enrollment	160	111	108	

NH Licensed Child Care Facilities, 2006: Total Facilities: **4** Total Capacity: **92**

Nearest Community/Technical College: **Laconia**
 Nearest Colleges or Universities: **Plymouth State University**

LARGEST EMPLOYERS	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
FCI-Burndy Corporation	Electrical connectors	216	1975
Inn Season Resort	Lodging	150	2003
Beacon Inc.	Hotel, restaurant	100	1970
Loon Mountain Recreation Corporation	Ski, recreation area	86	1965
Indian Head Motel & Resort	Hotel, restaurant, recreation	80+	1962
Lin-Wood School District	Education	78	
Lincoln Condo Associates	Condo management	60	1986
Town of Lincoln	Municipal services	32	

TRANSPORTATION *(distances estimated from city/town hall)*

Road Access	US Routes	3
	State Routes	112
Nearest Interstate, Exit	I-93, Exit 32, 33 or 34A	
Distance	Local access	
Railroad	State owned line	
Public Transportation	No	
Nearest Public Use Airport, General Aviation		
Franconia Airport	Runway	2,305 ft. turf
Lighted? No	Navigation Aids?	No
Nearest Airport with Scheduled Service		
Lebanon Municipal	Distance	66 miles
Number of Passenger Airlines Serving Airport		1
Driving distance to select cities:		
Manchester, NH		81 miles
Portland, Maine		97 miles
Boston, Mass.		131 miles
New York City, NY		334 miles
Montreal, Quebec		191 miles

COMMUTING TO WORK*(US Census Bureau)*

Workers 16 years and over	
Drove alone, car/truck/van	71.1%
Carpooled, car/truck/van	12.0%
Public transportation	1.7%
Walked	8.0%
Other means	1.3%
Worked at home	5.8%
Mean Travel Time to Work	11.8 minutes
Percent of Working Residents:	
Working in community of residence	76%
Commuting to another NH community	22%
Commuting out-of-state	2%

RECREATION, ATTRACTIONS, AND EVENTS

	Municipal Parks
	YMCA/YWCA
	Boys Club/Girls Club
	Golf Courses
X	Swimming: Indoor Facility
X	Swimming: Outdoor Facility
X	Tennis Courts: Indoor Facility
X	Tennis Courts: Outdoor Facility
	Ice Skating Rink: Indoor Facility
	Bowling Facilities
X	Museums
X	Cinemas
X	Performing Arts Facilities
X	Tourist Attractions
X	Youth Organizations (i.e., Scouts, 4-H)
X	Youth Sports: Baseball
X	Youth Sports: Soccer
	Youth Sports: Football
X	Youth Sports: Basketball
	Youth Sports: Hockey
X	Campgrounds
X	Fishing/Hunting
	Boating/Marinas
X	Snowmobile Trails
X	Bicycle Trails
X	Cross Country Skiing
X	Beach or Waterfront Recreation Area
X	Overnight or Day Camps
	Nearest Ski Area(s): Loon Mountain, Kanc Recreation
	Other: Scenic RR; Clark's Trading Post

LINCOLN, N. H. FIRE ALARMS

- 23 Mrs. C. B. Henry's Residence
- 32 Corner of Church and Edgewood Sts.
- 33 Main St. Opp. Parker-Young Co. Store
- 34 Center of School St.
- 35 Church St. near Lincoln Hotel
- 36 Center of Maple St.
- 37 Corner of Main and Maple Sts.
- 38 North End of Main St. near Wm. P. Boyle's
- 41 Near Mrs. J. E. Henry's Residence
- 42 Main Office of The Parker-Young Co.
- 43 Dodgeville, near small bridge
- 44 Center of Pleasant St.
- 45 South End of Main Street
- 51 Between Water Tank and Saw Mill
- 52 Engine Room Sulphite Mill
- 53 Front of Paper Mill
- 54 Oil Store House in Yard

- 2 ALL OUT

Please Keep Posted for Quick Reference

Compliments of

James C. Muchmore

NOTARY PUBLIC JUSTICE OF THE PEACE
WILLS, DEEDS, CONTRACTS, BILLS OF SALE
MORTGAGES LEASES

WARRANT AND BUDGET

**TOWN OF
LINCOLN, NEW HAMPSHIRE**

ANNUAL TOWN MEETING

MARCH 13, 2007

**TOWN OF LINCOLN, NEW HAMPSHIRE
ANNUAL MEETING WARRANT MARCH 13, 2007**

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 thirteenth (13th) 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.)

ARTICLES ONE AND TWO 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.

Article 2. To see if the Town will vote to adopt Amendment No. 1, for the Lincoln Land Use Ordinance, as proposed by the Planning Board. A copy of the complete text of the proposal is on file and available for review at the Town Office. The following question will appear on the official ballot, and is not subject to further amendment at the meeting:

“Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Lincoln Land Use Plan Ordinance as follows: This Amendment will revise **only** the *wording* of the existing Lincoln Land Use Plan Ordinance provisions in the “Floodplain Development District” in order to comply with the State and Federal requirements and the National Flood Insurance Program.”

The Planning Board unanimously recommends approval of this amendment.

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

Article 3. To see if the Town will vote to raise and appropriate the sum of **\$3,649,101 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 Board of Selectmen supports the Budget Committee’s recommended budget of \$3,649,101.)

Article 4. To see if the Town will vote to raise and appropriate \$40,000 into the **Public Works Vehicles Capital Reserve Fund** (created in 1990.) (The Budget Committee recommends \$40,000 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 Close-out 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 \$15,000 into the **Fire Department Truck & Truck Equipment Capital Reserve Fund** (created in 1989, amended in 1993.) (The Budget Committee recommends \$15,000 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 \$26,000 into the **Engineering and Planning Capital Reserve Fund** (created in 1997.) (The Budget Committee recommends \$26,000 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 \$10,000 into the **Kancamagus Recreation Area Equipment Fund** (created in 2005.) (The Budget Committee recommends \$10,000 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 \$10,000 into the **Community Building Trust Fund** (created in 2005.) (The Budget Committee recommends \$10,000 be placed in this fund and the Board of Selectmen supports this recommendation.)

Article 13. To see if the town will raise and appropriate the sum of \$110,000 to be placed in the **Community Building Trust Fund** (created in 2005), with said funds to come from surplus. This amount would represent the donations given to the Town of Lincoln from the Lincoln-Woodstock Rotary and Polimeno Realty. No portion of this amount to be raised by taxation. (The Budget Committee recommends \$110,000 be placed in this fund and the Board of Selectmen supports this recommendation.)

Article 14. To see if the town will raise and appropriate \$239,150 to be placed in the **Community Building Trust Fund** (created in 2005) with \$100,000 to come from surplus and \$139,150 from a matching Rural Development Grant, and would be for the purpose of funding ongoing operations, maintenance, and/or expansion and renovations associated with the new Community Building on Pollard Road. (The Budget Committee recommends \$239,150 be placed in this fund and the Board of Selectmen supports this recommendation.)

Article 15. To see if the Town will vote to raise and appropriate \$90,000 into the **Water System Rehabilitation Capital Reserve** (created in 1995.) (The Budget Committee recommends \$90,000

be placed in this fund and the Board of Selectmen supports this recommendation.)

Article 16. To see if the Town will vote to authorize the Selectmen to enter into a three-year lease agreement for \$24,000 for the purpose of leasing a new cruiser for the Police Department, and to raise and appropriate the sum of \$8,000 for the first year's payment for that purpose. This lease contains an escape clause. (The Budget Committee recommends this article and the Board of Selectmen supports this recommendation.)

Article 17. 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 8 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 18. To see if the town will establish an expendable trust fund under RSA 31:19-a, to be known as the **Property & Building Maintenance Expendable Trust Fund**, and to raise and appropriate the sum of \$10,000 to be placed in this fund. And furthermore, to name the Selectmen as agents to expend from this fund. (The Budget Committee recommends \$10,000 to be placed in this fund, and the Board of Selectmen supports this recommendation.)

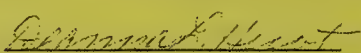
Article 19. To see if the Town will vote to authorize the selectmen to convey a parcel of real estate, Map 16, Lot 312, of approximately 1.77 acres and valued at \$208,940 to the North Country Center for the Arts (PaperMill Theater) as proposed at the 2005 Town Meeting. (Note: This real estate has a large liability on it in the form of the White Water Treatment Plant. The estimated cost of the demolition of that plant is \$170,000.)

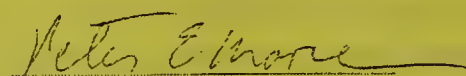
Article 20. To see if the town will go on record in support of effective actions by the President and the Congress to address the issue of climate change which is increasingly harmful to the environment and economy of New Hampshire and to the future of the well being of the people of Lincoln.


Article 21. To transact any other business that may legally come before the meeting.

Given under our hands and seal this 19th day of February, 2007

A true copy of warrant, attest:


Chairman Deanna L. Huot


Selectman Peter E. Moore


Selectman R. Patricia McTeague

Board of Selectmen

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

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, 2007 to December 31, 2007

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 address below.

This form was posted with the warrant on (Date): February 21, 2007

BUDGET COMMITTEE

Please sign in ink.

Chester S. Kell
Jean Hughes
Meredith
Channing B. Walden
Jane Hill

Luiz N. Walden
Meredith Korte
Walt Young
Dianne Hoot

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

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

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations		Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
			Prior Year As Approved by DRA	Prior Year		(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
GENERAL GOVERNMENT									
4130-4139	Executive		253,421.00		247,159.00	262,548.00		262,548.00	
4140-4149	Election, Reg. & Vital Statistics		2,923.00		2,239.00	1,650.00		1,650.00	
4150-4151	Financial Administration								
4152	Revaluation of Property								
4153	Legal Expense		16,000.00		8,148.00	16,000.00		16,000.00	
4155-4159	Personnel Administration		460,637.00		378,240.00	466,852.00		466,852.00	
4191-4193	Planning & Zoning		39,493.00		36,582.00	40,876.00		40,876.00	
4194	General Government Buildings		39,325.00		40,582.00	43,175.00		43,175.00	
4195	Cemeteries		9,458.00		7,602.00	16,401.00		16,401.00	
4196	Insurance		31,074.00		30,864.00	32,628.00		32,628.00	
4197	Advertising & Regional Assoc.								
4199	Other General Government		75,000.00		30,932.00	75,000.00		75,000.00	
PUBLIC SAFETY									
4210-4214	Police		692,833.00		619,241.00	710,567.00		710,567.00	
4215-4219	Ambulance								
4220-4229	Fire		61,503.00		66,648.00	77,425.00		77,425.00	
4240-4249	Building Inspection								
4290-4298	Emergency Management		21,600.00		67,395.00	20,600.00		20,600.00	
4299	Other (Including Communications)								
AIRPORT/AVIATION CENTER									
4301-4309	Airport Operations								
HIGHWAYS & STREETS									
4311	Administration								
4312	Highways & Streets		191,547.00		167,022.00	200,125.00		200,125.00	
4313	Bridges								

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
HIGHWAYS & STREETS cont.								
4316	Street Lighting		37,800.00	39,061.00	37,800.00		37,800.00	
4319	Other							
SANITATION								
4321	Administration							
4323	Solid Waste Collection							
4324	Solid Waste Disposal		263,602.00	247,523.00	277,525.00		277,525.00	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other		159,858.00	160,024.00	166,417.00		166,417.00	
WATER DISTRIBUTION & TREATMENT								
4331	Administration		194,373.00	203,876.00	215,923.00		215,923.00	
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		40,188.00	39,144.00	47,735.00		47,735.00	
4441-4442	Administration & Direct Assist.		14,000.00	18,379.00	15,900.00		15,900.00	
4444	Intergovernmental Welfare Pymnts							
4445-4449	Vendor Payments & Other							

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
CULTURE & RECREATION								
4520-4529	Parks & Recreation		187,449.00	189,344.00	216,361.00		216,361.00	
4550-4559	Library		74,953.00	73,561.00	79,469.00		79,469.00	
4583	Patriotic Purposes		8,175.00	6,672.00	9,175.00		9,175.00	
4589	Other Culture & Recreation							
CONSERVATION								
4611-4612	Admin. & Purch. of Nat. Resources							
4619	Other Conservation							
4631-4632	REDEVELOPMT & HOUSING							
4651-4659	ECONOMIC DEVELOPMENT							
DEBT SERVICE								
4711	Princ.- Long Term Bonds & Notes		369,468.00	369,468.00	374,503.00		374,503.00	
4721	Interest-Long Term Bonds & Notes		261,045.00	261,045.00	244,445.00		244,445.00	
4723	Int. on Tax Anticipation Notes		1.00	0.00	1.00		1.00	
4790-4799	Other Debt Service							
CAPITAL OUTLAY								
4901	Land							
4902	Machinery, Vehicles & Equipment		27,000.00	27,000.00				
4903	Buildings							
4909	Improvements Other Than Bldgs.							
OPERATING TRANSFERS OUT								
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	Sewer-							
	Water-							

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
OPERATING TRANSFERS OUT cont.								
	Electric-				XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	Airport-							
4915	To Capital Reserve Fund		214,000.00	214,000.00				
4916	To Exp.Tr.Fund-except #4917							
4917	To Health Maint. Trust Funds							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
SUBTOTAL 1					3,746,726.00	3,551,751.00	3,649,101.00	3,649,101.00

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.

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
4915	Public Works Vehicle	4			40,000.00		40,000.00	
4916	Incinerator Closeout	5			1,000.00		1,000.00	
4909	Fire Dept Truck/Equipment	6			15,000.00		15,000.00	
4915	Solid Waste	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	
SUBTOTAL 2 RECOMMENDED								XXXXXXXXXX

****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, leases or items of a one time nature you wish to address individually.

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
4909	Police Dept. Vehicle	16			8,000.00		8,000.00	
		1						
SUBTOTAL 3 RECOMMENDED								XXXXXXXXXX

****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.

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ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
4915	Engineering & Planning	10			26,000.00		26,000.00	
4915	Kanc Rec Area Equipment	11			10,000.00		10,000.00	
4915	Community Building Fund	12			10,000.00		10,000.00	
4915	Water System	15			90,000.00		90,000.00	
4915	Property & Building Maintenance	18			10,000.00		10,000.00	
4915	Community Building Fund	13			110,000.00		110,000.00	
SUBTOTAL 2 RECOMMENDED					Cont. Next Page	XXXXXXXXXX	Cont. Next Page	XXXXXXXXXX

****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, leases or items of a one time nature you wish to address individually.

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
SUBTOTAL 3 RECOMMENDED					Cont. Next Page	XXXXXXXXXX	Cont. Next Page	XXXXXXXXXX

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes - General Fund				
3180	Resident Taxes				
3185	Timber Taxes			1,826.00	1,200.00
3186	Payment in Lieu of Taxes		90,000.00	105,454.00	104,000.00
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		30,000.00	38,509.00	30,000.00
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits		6,700.00	8,205.00	7,500.00
3220	Motor Vehicle Permit Fees		275,000.00	296,025.00	285,000.00
3230	Building Permits				
3290	Other Licenses, Permits & Fees		34,000.00	43,292.00	34,000.00
3311-3319	FROM FEDERAL GOVERNMENT		25,776.00		17,601.00
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		125,000.00	125,966.00	135,000.00
3352	Meals & Rooms Tax Distribution		37,000.00	50,701.00	35,000.00
3353	Highway Block Grant		24,533.00	23,740.00	22,880.00
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		50,000.00	56,677.00	50,000.00
3379	FROM OTHER GOVERNMENTS		255,553.00	229,976.00	255,000.00
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		390,887.00	554,050.00	458,760.00
3409	Other Charges		5,000.00		
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property		101,500.00	5,101.00	200,000.00
3502	Interest on Investments		25,000.00	35,269.00	35,000.00
3503-3509	Other		215,000.00	80,000.00	30,000.00
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)		105,180.00	105,180.00	103,080.00
	Water - (Offset)		105,841.00	105,841.00	105,841.00
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes				
	Amounts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			1,901,970.00	1,865,812.00	1,909,862.00

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from pg. 5)	3,746,726.00	3,649,101.00	3,649,101.00
SUBTOTAL 2 Special Warrant Articles Recommended (from pg. 6)		591,150.00	591,150.00
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from pg. 6)		8,000.00	8,000.00
TOTAL Appropriations Recommended	3,746,726.00	4,248,251.00	4,248,251.00
Less: Amount of Estimated Revenues & Credits (from above)	1,901,970.00	1,909,862.00	1,909,862.00
Estimated Amount of Taxes to be Raised	1,844,756.00	2,338,389.00	2,338,389.00

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

2006 Inventory of Town Property

Map/Lot	Description	Acres	Land Value	Bldg. Value	Total Value
02-003.0004-1	Water Treatment Plant			890,330	890,330
04-004.0001	Kancamagus Rec. Area Annex	0.850	108,800		108,800
05-001	Kancamagus Highway	11.300	225,400		225,400
15-016	Pollard Road	0.450	124,800	4,430	129,230
15-031	Connector Road	0.230	37,000		37,000
15-032	Connector Road	4.530	90,590		90,590
15-032.0002	Connector Road	4.000	89,000		89,000
16-172	Lincoln Public Library	0.085	76,500	390,530	467,030
16-173	Lincoln Fire Station	0.700	107,400	290,830	398,230
16-174	Church Street (land only)	0.080	54,400	2,000	56,400
16-260	Pollard Road	3.600	105,760		105,760
16-261	Mansion Hill Drive	0.110	72,130		72,130
16-290	Pollard Road	1.500	94,710		94,710
16-291	Community Center	6.600	167,930	592,440	760,370
16-308	Lincoln Town Hall	1.296	110,890	1,184,680	1,295,570
16-311	Main Street Gazebo	0.470	104,400	5,430	109,830
16-312	Whitewater Facility	1.770	202,310	6,630	208,940
16-314	Main Street (land only)	1.150	150,450		150,450
16-315	Solid Waste Facility	18.750	236,630	418,630	655,260
16-322	Sewer Treatment Facility	17.200	234,300	4,589,980	4,824,280
17-038	Kancamagus Rec. Area	35.004	339,070	198,750	537,820
18-059	Public Works Garage	6.920	126,840	206,710	333,550
19-032	Hanson Farm Cemetery		0	0	0
19-048	Route 3 Salt Shed	1.040	82,120	37,000	119,120
20-003	Land near I-93	0.020	60		60
20-014-0000-0001					
	Boyce Brook Pumping Station			16,350	16,350
27-031	Clearbrook #2W			80,000	80,000
27-032	Clearbrook #2E			80,000	80,000
Total			\$2,941,490	\$8,994,720	\$11,936,210

2006 Payroll by Department (un-audited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
CEMETERY			
Lynch, John*	\$5,025.00		\$5,025.00
*Includes PT Solid Waste			
ELECTIONS			
Boyle, Charlene	\$375.00		\$375.00
Haynes, Nina	\$250.00		\$250.00
Leclerc, Shirley	\$125.00		\$125.00
EXECUTIVE & OFFICIALS			
Bossie, Ruth A.	\$25,007.51	\$639.55	\$25,647.06
Chenard, Susanne A	\$3,587.09		\$3,587.09
Dickson, Karyn	\$3,306.66		\$3,306.66
Hart, Johnna T.*	\$12,796.71		\$12,796.71
Huot, Deanna L.	\$6,121.96		\$6,121.96
Jones, Helen	\$15,776.25		\$15,776.25
McTeague, R. Patricia	\$6,121.96		\$6,121.96
Moore, Peter E.	\$6,121.96		\$6,121.96
Robinson, Orrin J.	\$600.00		\$600.00
Sutton, Thomas Jr	\$57,815.94		\$57,815.94
Talbot, Martha S.	\$596.15		\$596.15
Tetley, Doris B	\$315.00		\$315.00
Tetley, Judith D.	\$2,400.00		\$2,400.00
Whitman, Susan M.	\$32,399.68		\$32,399.68
*Includes Ballot Clerk			
WATER DEPARTMENT			
Beaudin, David W.*	\$33,457.55	\$9,055.37	\$42,512.92
*Includes OT Water & Public Works			
LIBRARY			
Blakeslee, Rosemarie	\$1,366.38		\$1,366.38
Hughes, Joan*	\$2,347.00		\$2,347.00
Pelletier, Wendy L.	\$323.00		\$323.00
Peltier, Janet*	\$2,730.30		\$2,730.30
Plume, Tobi C.	\$2,643.50		\$2,643.50
Riley, Carol Ann*	\$30,964.96	\$1,285.96	\$32,250.92
Smith, Martha O.	\$2,248.25		\$2,248.25
Stockton, Trudy M.	\$3,575.71		\$3,575.71
Wishart, Patricia S.	\$3,604.00		\$3,604.00
*Includes Supervisor of Checklist and Ballot Clerk Wages			
PLANNING & ZONING OFFICE			
Havlock, Stacey	\$30,667.43		\$30,667.43
SOLID WASTE FACILITY			
Beaudin, Paul J. II	\$41,694.10		\$41,694.10
Jones, Rockland	\$24,681.04		\$24,681.04
Pierce Linwood R.	\$26,855.92		\$26,855.92
Pierce, Roy D.	\$1,980.00		\$1,980.00

2006 Payroll by Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
DEPARTMENT OF PUBLIC WORKS			
Hart, Daryl J.	\$27,883.20	\$1,604.16	\$29,487.36
Huot, Francis E.	\$5,670.00		\$5,670.00
Nicoll, Andrew M.	\$27,654.72	\$1,416.52	\$29,071.24
Willey, William M.	\$49,369.20		\$49,369.20
FIRE DEPARTMENT			
Beard, Ronald R.	\$770.00		\$770.00
Blaisdell, Jay O.	\$910.00		\$910.00
Casey, Sean A.	\$522.00		\$522.00
Davis, Eugene C.	\$495.00		\$495.00
Emerson, Ronald W.	\$1,380.00		\$1,380.00
Haase, Colin R	\$225.00		\$225.00
Haley, Robert	\$340.00		\$340.00
Hanson Jr., Charles E.	\$1,198.50		\$1,198.50
Harrington, Michael R.	\$340.00		\$340.00
Haynes, Nathan	\$12,034.00		\$12,034.00
Kenney, Robert	\$2,470.00		\$2,470.00
Peterson Jr., Edwin A.	\$1,800.00		\$1,800.00
Peterson, Kristin	\$1,143.00		\$1,143.00
Place, Jon	\$595.00		\$595.00
Rosolen, Dennis C.	\$910.00		\$910.00
Sollars, Dale T.	\$1,215.50		\$1,215.50
Woods, Shawn M.	\$867.00		\$867.00
RECREATION DEPARTMENT			
Bartlett, Alexandra P.	\$697.13		\$697.13
Bartlett, John A.	\$3,346.25		\$3,346.25
Beaudin, Taylor C.	\$2,105.00		\$2,105.00
Boyce, Alanson	\$785.00		\$785.00
Bureau, Doninique P.	\$1,515.00		\$1,515.00
Carter, Chelsea F.	\$1,389.38		\$1,389.38
Caulder, Stacey J.	\$176.25		\$176.25
Coyne, Adrienne	\$1,762.25		\$1,762.25
Desjardins, Joseph A.	\$1,753.38		\$1,753.38
Desjardins, William C.	\$2,378.25		\$2,378.25
Dovholuk, David	\$8,820.00		\$8,820.00
Dovholuk, Joshua D	\$376.00		\$376.00
Duguay, Jane	\$1,062.51		\$1,062.51
Gordon, Seth C.	\$1,798.88		\$1,798.88
Haley, Britta	\$1,646.75		\$1,646.75
Ham, Tamra A.	\$315.00		\$315.00
Hart, Correy	\$1,060.00		\$1,060.00
Houde, Paula J.	\$101.25		\$101.25
Kelley, Gaylen	\$1,737.75		\$1,737.75
King, Cameron	\$1,846.88		\$1,846.88
LeClerc, Sarah	\$2,684.25		\$2,684.25
Long, Alexandria A.	\$1,108.25		\$1,108.25
Mackay, Randi	\$1,665.00		\$1,665.00
McGinley, Lori M.	\$21.25		\$21.25

2006 Payroll by Department (un-audited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
Murphy, Katherine D.	\$3,875.00		\$3,875.00
Polimeno, Aimee L.	\$1,044.88		\$1,044.88
Shamberger, Meagan E.	\$1,604.75		\$1,604.75
Smith, Adam	\$220.50		\$220.50
Smith, Elisa A.	\$575.90		\$575.90
Sousa, Jr., Merrick A.	\$2,050.00		\$2,050.00
Tower, Tara	\$34,952.42		\$34,952.42
Tuerk, Carol M.	\$1,891.90		\$1,891.90
Tuerk, James M.	\$880.00		\$880.00
Walsh, J Patrick	\$1,595.50		\$1,595.50
Weeden, Natalie B.	\$541.88		\$541.88
COMMUNITY CENTER			
Georgia, Kathryn	\$4,878.19		\$4,878.19
Rineer, Teneil D.	\$4,170.00		\$4,170.00

Employee's Name	Regular Wages	Overtime Wages	Detail Wages	Gross Wages
POLICE DEPARTMENT				
Beaudry, Howard J.	\$24,272.50	\$564.90	\$3,306.00	\$28,143.40
Belanger, Norman	\$1,792.50	\$202.50		\$1,995.00
Bonanno, Michael	\$1,092.50	\$138.00		\$1,230.50
Bujeaud, Joseph J.	\$32,055.20	\$9,734.18	\$540.00	\$42,329.38
Chandler, Dean R.	\$858.40			\$858.40
Cooper, Cecil B.	\$49,840.72	\$2,571.90	\$2,340.00	\$54,752.62
Curran, John P			\$1,440.00	\$1,440.00
Deluca, Joseph P	\$26,629.31	\$3,391.74	\$2,340.00	\$32,361.05
Fowler, Christopher K			\$382.50	\$382.50
Girouard, Carey S	\$20,607.15	\$1,337.11	\$3,442.50	\$25,386.76
Gordon, Colleen A.	\$18,072.13	\$413.82		\$18,485.95
Langmaid, Sheryle R.	\$32,217.82	\$6,172.70		\$38,390.52
Lincoln, Kevin	\$3,662.75			\$3,662.75
McComiskey, Karen L	\$12,812.80	\$1,844.70		\$14,657.50
Meier, Jeffrey D.	\$42,766.24	\$3,768.62	\$3,372.00	\$49,906.86
Millar, Kevin D.	\$11,890.23	\$392.02	\$1,350.00	\$13,632.25
Paulette, James R.	\$11,797.93	\$1,638.79	\$462.00	\$13,898.72
Scrafford, Elizabeth J			\$540.00	\$540.00
Smith, Erin	\$603.75			\$603.75
Smith, Theodore P.*	\$67,917.47		\$2,367.00	\$70,284.47
Smock, Lacey L	\$13,275.60	\$779.40		\$14,055.00
Sothard, Eric**	\$2,992.32			\$2,992.32
Steele Jr., Paul D.	\$26,666.03	\$6,418.61		\$33,084.64
Stevens, Michael E.	\$42,573.63	\$6,799.34	\$2,739.00	\$52,111.97
Tamulonis, Michael W.			\$742.50	\$742.50
Tobine, Jeffrey D.	\$1,242.00			\$1,242.00
Warn, Christopher			\$315.00	\$315.00
Weden, Michael S.	\$9,847.44	\$1,905.40		\$11,752.84

*Includes Emergency Management Wages

**Includes Recreation Dept. Wages

Long Term Debt Schedule

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

Period Ending	Principal Schedule	Interest Schedule	Total Payment
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>
Total	\$225,000.00	\$26,355.00	\$251,355.00

2006 Community Building Note \$300,000 for 10 Years

	Principal Balance	Rate	Principal Payment	Interest Payment	Total Payment
Beginning Balance	\$300,000.00				
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
TOTAL			\$270,000.00	\$58,033.80	\$328,033.80

Town of Lincoln
Water Bond (91-01)
\$2,549,000 @ 5 % for 28 YEARS

	Principal Balance	Principal Payment	Interest Payment	Total Payment
Beginning Balance	\$1,809,032.90			
March 9, 2007	\$1,728,316.04	\$41,878.10	\$43,207.90	\$85,086.00
October 9, 2007	\$1,686,437.94	\$42,925.05	\$42,160.95	\$85,086.00
March 9, 2008	\$1,643,512.89	\$43,998.18	\$41,087.82	\$85,086.00
October 9, 2008	\$1,599,514.71	\$45,098.13	\$39,987.87	\$85,086.00
March 9, 2009	\$1,554,416.58	\$46,225.59	\$38,860.41	\$85,086.00
October 9, 2009	\$1,508,190.99	\$47,381.23	\$37,704.77	\$85,086.00
March 9, 2010	\$1,460,809.76	\$48,565.76	\$36,520.24	\$85,086.00
October 9, 2010	\$1,412,244.00	\$49,779.90	\$35,306.10	\$85,086.00
March 9, 2011	\$1,362,464.10	\$51,024.40	\$34,061.60	\$85,086.00
October 9, 2011	\$1,311,439.70	\$52,300.01	\$32,785.99	\$85,086.00
March 9, 2012	\$1,259,139.69	\$53,607.51	\$31,478.49	\$85,086.00
October 9, 2012	\$1,205,532.18	\$54,947.69	\$30,138.31	\$85,086.00
March 9, 2013	\$1,150,584.49	\$56,321.39	\$28,764.61	\$85,086.00
October 9, 2013	\$1,094,263.10	\$57,729.42	\$27,356.58	\$85,086.00
March 9, 2014	\$1,036,533.68	\$59,172.66	\$25,913.34	\$85,086.00
October 9, 2014	\$977,361.02	\$60,651.97	\$24,434.03	\$85,086.00
March 9, 2015	\$916,709.05	\$62,168.27	\$22,917.73	\$85,086.00
October 9, 2015	\$854,540.78	\$63,722.48	\$21,363.52	\$85,086.00
March 9, 2016	\$790,818.30	\$65,315.54	\$19,770.46	\$85,086.00
October 9, 2016	\$725,502.76	\$66,948.43	\$18,137.57	\$85,086.00
March 9, 2017	\$658,554.33	\$68,622.14	\$16,463.86	\$85,086.00
October 9, 2017	\$589,932.19	\$70,337.69	\$14,748.31	\$85,086.00
March 9, 2018	\$519,594.50	\$72,096.14	\$12,989.86	\$85,086.00
October 9, 2018	\$447,498.36	\$73,898.54	\$11,187.46	\$85,086.00
March 9, 2019	\$373,599.82	\$75,746.00	\$9,340.00	\$85,086.00
October 9, 2019	\$297,853.82	\$77,639.65	\$7,446.35	\$85,086.00
March 9, 2020	\$220,214.17	\$79,580.65	\$5,505.35	\$85,086.00
October 9, 2020	\$140,633.52	\$81,570.16	\$3,515.84	\$85,086.00
March 9, 2021	\$59,063.36	\$59,063.37	\$1,476.58	\$60,539.95
TOTAL		\$1,728,316.05	\$714,631.90	\$2,442,947.95

Town of Lincoln
Water Bond (91-03)
\$2,549,000 @ 5 % for 28 YEARS

	Principal Balance	Principal Payment	Interest Payment	Total Payment
Beginning Balance	\$459,813.27			
April 9, 2007	\$441,062.44	\$9,728.44	\$11,026.56	\$20,755.00
October 9, 2007	\$431,334.00	\$9,971.65	\$10,783.35	\$20,755.00
April 9, 2008	\$421,362.35	\$10,220.94	\$10,534.06	\$20,755.00
October 9, 2008	\$411,141.41	\$10,476.46	\$10,278.54	\$20,755.00
April 9, 2009	\$400,664.95	\$10,738.38	\$10,016.62	\$20,755.00
October 9, 2009	\$389,926.57	\$11,006.84	\$9,748.16	\$20,755.00
April 9, 2010	\$378,919.73	\$11,282.01	\$9,472.99	\$20,755.00
October 9, 2010	\$367,637.72	\$11,564.06	\$9,190.94	\$20,755.00
April 9, 2011	\$356,073.66	\$11,853.16	\$8,901.84	\$20,755.00
October 9, 2011	\$344,220.50	\$12,149.49	\$8,605.51	\$20,755.00
April 9, 2012	\$332,071.01	\$12,453.22	\$8,301.78	\$20,755.00
October 9, 2012	\$319,617.79	\$12,764.55	\$7,990.45	\$20,755.00
April 9, 2013	\$306,853.24	\$13,083.67	\$7,671.33	\$20,755.00
October 9, 2013	\$293,769.57	\$13,410.76	\$7,344.24	\$20,755.00
April 9, 2014	\$280,358.81	\$13,746.03	\$7,008.97	\$20,755.00
October 9, 2014	\$266,612.78	\$14,089.68	\$6,665.32	\$20,755.00
April 9, 2015	\$252,523.10	\$14,441.92	\$6,313.08	\$20,755.00
October 9, 2015	\$238,081.18	\$14,802.97	\$5,952.03	\$20,755.00
April 9, 2016	\$223,278.21	\$15,173.04	\$5,581.96	\$20,755.00
October 9, 2016	\$208,105.17	\$15,552.37	\$5,202.63	\$20,755.00
April 9, 2017	\$192,552.80	\$15,941.18	\$4,813.82	\$20,755.00
October 9, 2017	\$176,611.62	\$16,339.71	\$4,415.29	\$20,755.00
April 9, 2018	\$160,271.91	\$16,748.20	\$4,006.80	\$20,755.00
October 9, 2018	\$143,523.71	\$17,166.91	\$3,588.09	\$20,755.00
April 9, 2019	\$126,356.80	\$17,596.08	\$3,158.92	\$20,755.00
October 9, 2019	\$108,760.72	\$18,035.98	\$2,719.02	\$20,755.00
April 9, 2020	\$90,724.74	\$18,486.88	\$2,268.12	\$20,755.00
October 9, 2020	\$72,237.86	\$18,949.05	\$1,805.95	\$20,755.00
April 9, 2021	\$53,288.81	\$19,422.78	\$1,332.22	\$20,755.00
October 9, 2021	\$33,866.03	\$19,908.35	\$846.65	\$20,755.00
April 9, 2022	\$13,957.68	\$13,957.68	\$348.94	\$14,306.62
TOTAL		\$441,062.44	\$195,894.18	\$636,956.62

Town of Lincoln
Water Projects 2003 Rte 3/Mansion Hill
\$2,050,000 for 20 Years

	Principal Balance	Rate	Princial Payment	Interest Payment	Total Payment
Beginning Balance	\$1,840,000.00				
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	\$102,450.00
TOTAL			\$1,735,000.00	\$690,075.00	\$2,425,075.00

Town of Lincoln
Wastewater Treatment 2003 Projects
\$1,200,000 for 20 YEARS

	Principal Balance	Rate	Princial Payment	Interest Payment	Total Payment
Beginning Balance	\$1,080,000.00				
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	\$61,470.00
TOTAL			\$1,020,000.00	\$410,790.00	\$1,430,790.00

Raymond S. Burton



Raymond S. Burton

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Car Phone (603) 481-0863
E-mail: ray.burton4@gte.net

*Executive Councilor
District One*

December 2006

107 North Main Street
State House Room 207
Concord, NH 03301

Report to the People of District One By Raymond S. Burton, Executive Councilor

It is an honor to report to the people of this large Northern District in my capacity as Executive Councilor, one of several elected public servants. The five member Council was founded in the NH Constitution and much of NH law provides an additional avenue at the top of your Executive Branch of State Government.

2007 will be a year when members of the Council are charged with conducting public hearings on the State of New Hampshire 10-year transportation plan. With inflation affecting basic transportation costs, and presently no plan for an increase in the State gasoline tax, I don't look for any new projects becoming a reality. We'll be lucky to complete what is currently in the plan.

I continue to seek volunteers to serve on the 300 or so Boards and Commissions as prescribed by New Hampshire law. There are some great opportunities to serve your state government! Send your letter of interest and resume to my office, or 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. To find out what openings are available and to see a list of boards, visit the NH Secretary of State website at: www.sos.nh.gov/redbook/index.htm.

The NH web site is a very valuable for citizens. If internet is not available to you, use your local public or school library to go to www.nh.gov and find all state agencies, general court (representatives) and senate members, mailing addresses, and where legislative bills and proposals are. I send my weekly schedule to some 500 e-mail addresses that include town offices, county officials, district media, NH House and Senate members, and others. If you would like to be on that e-mail list please send your e-mail address to rburton@nh.gov. I often include other public notices and information.

It is an honor to continue to serve you now in my 29th and 30th years as a public servant. Contact my office anytime about your ideas, concerns and problems with state government. I respond to all inquiries and challenges.

Sincerely,



Towns in Council District #1

CARROLL COUNTY:

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

GRAFTON COUNTY:

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

BELKNAP COUNTY:

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

COOS COUNTY:

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

SULLIVAN COUNTY:

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

North Country Home Health and Hospice Agency, Inc.

ANNUAL REPORT
NORTH COUNTRY HOME HEALTH AND HOSPICE AGENCY, INC.
TOWN OF LINCOLN
2006

North Country Home Health & Hospice Agency has been meeting the home health and hospice needs of the North Country since 1971.

Our Home Care Program provides skilled and supportive care services such as nurses, therapists, social workers, home health aides, and homemakers and makes it possible for hundreds of people a year to continue to remain in their homes. In 2006 we traveled 249,408 miles to provide 25,754 visits to the residents in our 21-Town services area.

Our Hospice Program provides skilled and supportive services as well as, paying for medication for symptom relief, medical supplies, and equipment. We also pay for short term hospitalization and in-patient respite care, counseling and pastoral support. Our Compassionate Care Program provides limited amounts of free skilled care to those living with a life-limiting illness who do not have insurance or are under-insured. Volunteer services have previously been contracted through the Hospice of the Littleton Area. The two Agencies are in the process of merging due to the belief that by doing so, we will be able to create an even stronger program of hospice and palliative care for our communities.

North Country Home Health and Hospice relies on Town support and individual donations to help underwrite the cost of providing home and hospice care to people with limited or no health insurance. We have been grateful for your support of our work in this community and look forward to working with you to meet the home care and hospice needs of the residents of Lincoln.

<u>Type of Care</u>	<u># of Visits</u>
Nursing	232
Physical/Occupational /Speech Therapy	272
Medical Social Service	8
Home Health Aide/Homemaker	<u>784</u>
Total	1296

Respectfully Submitted,

Gail Jurasek Tomlinson
Executive Director

North Country Home Health and Hospice Agency, Inc.

Dear Friends,

It is with great excitement that we share our good news with you. North Country Home Health & Hospice Agency (NCHHA) and the Hospice of the Littleton Area (HLA) are joining together to form one unified hospice program within the North Country Home Health & Hospice Agency.

For many years, HLA and NCHHA have operated as separate agencies, with both raising awareness of hospice and funds to sustain their respective programs. Both Agencies have shared a common vision of improving hospice care in our communities and embracing the team approach to hospice and palliative care. We have come to the realization that our programs would be more effective working together rather than apart, while keeping the focus on our clients and ensuring they receive all aspects of the services that one team will offer.

The Hospice of the Littleton Area's volunteer program offers supportive care to individuals facing the advanced stages of a life-threatening illness, their families, and their caregivers. Volunteers offer support, companionship, and respite. They help by running errands, providing transportation to medical appointments or support group meetings, or by simply offering a break to family members or caregivers.

North Country Home Health & Hospice Agency's hospice program provides skilled services such as nurses, therapists, home health aides, social work, and homemakers, as well as paying for medication for symptom relief, medical supplies and equipment. We also pay for short-term hospitalization and in-patient respite care, counseling, and pastoral support. Volunteer services have previously been contracted through HLA. North Country Home Health & Hospice's Compassionate Care Program provides a limited amount of free skilled services and medication assistance to clients who do not have insurance, are under-insured, or do not yet qualify for Medicare or private insurance hospice benefits.

The Boards of Directors and staff of both Agencies believe that by working more closely together, and by helping and supporting each other, we can create an even stronger program of hospice and palliative care for our communities. Having one program of care for our clients to turn to for support and services when needed will be a tremendous advantage to our communities. It will ensure that all clients referred for hospice will be assessed for both volunteer and skilled medical services. It will also improve care coordination for clients and referral sources.

Littleton Office
536 Cottage Street
444-5317

Lincoln Office
Linwood Medical Center
444-5317

Woodsville Office
Ralston Road
747-8170

North Country Home Health and Hospice Agency, Inc.

Although many of NCHHA's home health and hospice services are paid for through Medicare, Medicaid, and State Grant programs, our reimbursement through federal, state, and country programs continues to fall significantly short of actual expenses. The HLA Volunteer Program support services are largely dependent on community donations to exist.

The word "merger" means there will be some cost savings through a decrease in duplication of administrative costs, but this merger has placed an additional financial burden on North Country Home Health & Hospice Agency, as we now are covering all of the administrative expenses associated with the provision of Volunteer services. To decrease funding for either program would threaten the very services the merger was meant to improve. It is our sincere hope that you will not turn your backs on those in need and diminish the support that you have always given to our missions. Your continued support is the lifeline to our ability to provide quality home health and hospice care.


In the past, the residents of our service areas have realized the importance of NCHHA's and HLA's services and supported our individual missions through separate Town Appropriations and individual donations. Level funding is the lifeline to the provision of quality home health care and hospice services.

If you, or those you love, have ever used either of our services, we ask that you help get the message out that supporting level funding for our combined programs will ensure that we can continue to provide services that meet the health care and hospice needs of the residents in our 21 town service area.

Both Agencies are very excited to be moving forward together. If you have any questions, or require further information, please contact either Inga Johnson, Hospice Director or Gail Jurasek Tomlinson, Executive Director at 444-5317.

We wish you happy and healthy holidays and thank you for your continued support.

Sincerely



Aaron R. Cox
Board President
North Country Home Health & Hospice Agency



Jody Brusseau
Board President
Hospice of the Littleton Area

Adolescent Drug & Alcohol Prevention Tools, Inc

January 8, 2007

Lincoln Board of Selectmen

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.

ADAPT (Adolescent Drug & Alcohol Prevention Tools) is a non-profit organization dedicated to the prevention of substance use and abuse among area youth under 21 and their families. One of our primary goals is to provide students with recreational as well as educational opportunities which serve as 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 approximately 100 youth from the town of Lincoln. We strive to offer an ever expanding, diverse range of programs at little to no cost to participants.

ADAPT's services include:

- After school programs at Lin-Wood Public School for students in grades 1-8.
- A Student Assistance Program that includes teen leadership/mentoring; parent consultation; group & individual consultation; education and crisis prevention, community service and Alcohol Tobacco and Other Drug awareness.
- Outing Club – that includes overnight backpacking trips, white river rafting excursions, kayaking on the Pemi River, bowling, movies and indoor rock climbing at Natural Highs.
- Open Gym for students in grades 6-12
- Project D.J. Youth entrepreneurship program
- SADD (Students Against Destructive Decisions) – Middle and High School Chem-Free groups have been formed at Thornton Central School, Lin-Wood School, and Plymouth Regional High School. In the spring ADAPT will facilitate a three-day LIFE conference that will focus on leadership skills. It will give kids the opportunity to come together with students from other schools to share ideas and create action plans for future programs, empowering youth to lead and promote the benefits of a healthy lifestyle.
- Periodic “lock-ins” as well as other prevention-themed events.
- Red Ribbon Week activities.
- World Play Day.
- Chem-Free graduation party for students from Plymouth Regional High School.
- 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 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
- Family Night at Natural Highs Indoor Rock Climbing
- Empowering Youth to lead and promote the benefits of a healthy lifestyle.

Adolescent Drug & Alcohol Prevention Tools, Inc

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 continue our work and expand our programs in 2007. 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 DIRCECTORS

Angela Adams
Meg Haase
Holly Boyd
Sean McDaniel
Missy Rivers
Lori McGinely

Robbie Beaudry
Barbara Hopson, Fiunancial Manager
Denise Dreapeau
Janet Peltier
Kristie Morris
Carolyn Varin

Tara Tower



Grafton County Senior Citizens Council, Inc.

Board of Directors

Dick Jaeger, President
Mike McKinney, Vice President
Clark Griffiths, Treasurer
Dr. Thomas S. Brown, Secretary

Ralph Akins
Edith Celley
Terry Fuller
Wes Gardner
James Hemphill
Jenny Littlewood
Cathie Meyer
Tony Moehrke
Pete Moseley
Lawrence E. Root
Mike Schibley
S. Arnold Shields
Laurel Spielberg

Roberta Berner, Executive Director

Programs

Bristol Area Senior Services
(Bristol 744-8395)

Horse Meadow Senior Center
(N. Haverhill 787-2539)

Linwood Area Senior Center
(Lincoln 745-4705)

Littleton Area Senior Center
(Littleton 444-6050)

Mascoma Area Senior Center
(Canaan 523-4333)

Orford Area Senior Services
(Orford 353-9107)

Plymouth Regional Senior Center
(Plymouth 536-1204)

Upper Valley Senior Center
(Lebanon 448-4213)

RSVP & The Volunteer Center
(Lebanon 448-1825)

Grafton County ServiceLink
(1-866-634-9412)

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. ANNUAL REPORT 2006

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

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln, 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 2006, 133 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 2,303 balanced meals in the company of friends in the senior dining room.
- They received 5,155 hot, nourishing meals delivered to their homes by caring volunteers.
- Lincoln residents were transported to health care providers or other community resources on 1,079 occasions by our lift-equipped buses.
- They received assistance—including Medicare D assistance—on 317 occasions 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 64 hours of volunteer service.

The cost to provide Council services for Lincoln residents in 2006 was \$62,758.

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. We also very much appreciate being part of the new Community Center in Lincoln, where we recently have been able to expand our congregate meals program for participants and hope to continue building elder services in the Lincoln-North Woodstock community.

Roberta Berner, Executive Director

A United Way Agency providing services to older adults in Grafton County

American Red Cross/United Way

August 30, 2006

Mr. Ted Sutton
Town Administrator
Town of Lincoln, NH
P.O. Box 39
Lincoln, NH 03251

Dear Mr. Sutton:

On behalf of our clients, the board of directors, volunteers and staff, we request consideration for an American Red Cross appropriation in your next fiscal/calendar year. The funding requested will support services provided by our chapter to the residents of the Town of Lincoln, NH. We are requesting support at the rate of \$.45 (forty-five cents) per resident based on the population of your town.

The mission of the Red Cross is to help people prevent, prepare for, and respond to emergencies. This includes providing disaster relief services, 24 hours a day, 365 days a year. The services your American Red Cross provides are included as a separate attachment.

The Red Cross is not a government agency and receives no federal government funding. We are a non-profit organization that depends on charitable gifts of time and money from the American people to provide our services.

An appropriation from the Town of Lincoln, NH will help to ensure that the Red Cross can respond swiftly in time of tragedy, crisis and disaster.

If you require additional information, please let me know.

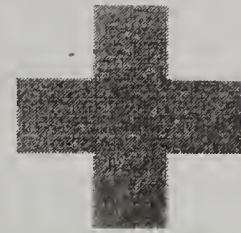
Thank you for your consideration of this request.

Sincerely,



Priscilla Greene
Executive Director

PG/mc
Enclosures



American Red Cross

Concord Area, Lakes Region
and North Country

2 Maitland Street
Concord, NH 03301-3534

Concord Area Chapter
2 Maitland Street
Concord, NH 03301-3534

Greater White Mountain CSDU
21 Lyford Street
Laconia, NH 03246

(603) 225-6697
(800) 464-6692
(603) 228-7171 fax

www.concord-redcross.org



Voices Against Violence

Voices Against Violence

PO Box 53 Plymouth, NH 03264

(office) 603.536.3423

(email) voices@aytheportal.net

(hotline) 603.536.1659

October 17, 2006

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

Board
Of
Directors

*Tony Raymond
President*

*Holly Buckley
Vice-President*

*Susan Durgy
Treasurer*

Iva Bleich

Celia Gibbs

Kathleen Luther

Mereise O'Connor

Dear Budget Committee:

From July 1, 2005 to June 30, 2006 *Voices Against Violence* had 3,227 contacts with 384 adult and child victims of domestic or sexual violence, and stalking. In Lincoln alone, we had 47 contacts with 16 victims of domestic violence or sexual assault or stalking, as well as provided countless hours of education and support around these issues 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 conducted workshops for students and faculty at Lin-Wood schools on 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 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 family violence.

With this in mind, I submit this annual budget request in the amount of \$1016.00 for the 2007 fiscal year. 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. I would very much like to attend a selectmen's meeting either in November or December, where a member of my Board of Directors and I can come and personally thank the town for their tremendous support over the years. Please let me know as soon as possible when a convenient meeting date is so I can get a team in place to attend.

Sincerely,



Jaye Olmstead
Executive Director

Northern Human Services

2006 Director's Report

Northern Human Services White Mountain Mental Health Common Ground

This year White Mountain Mental Health has provided 630 hours of outpatient mental health services to 51 Lincoln residents who were either uninsured or underinsured. In addition Common Ground has spent 8,124 hours supporting citizens of Lincoln with a developmental disability to live full lives.

The number of people accessing all of our services has increased. This year we have particularly noted a rise in calls to our 24-hour emergency service. At least one clinician is occupied full-time every day handling unscheduled emergency situations, and both a clinician and a psychiatrist are on-call nights and weekends to support local residents and local emergency rooms. The increase in night and weekend contacts has been particularly notable; a 21% increase over 2005.

As citizens of a town from whom we request financial support, you may wonder who uses our services and how your money is spent. Here are some examples:

- A 42 year old woman referred by to us by emergency room physician when no physical cause was found to explain her intense headaches. She has no health insurance.
- A 7-year-old child who constantly disrupts the class with his outbursts. His parents are in the process of divorcing.
- A young woman whose husband was wounded in Iraq.
- A 16 year old boy brought to the hospital after attempting suicide when his girlfriend broke up with him
- A 21-year-old college student, who suddenly began hearing voices, became very paranoid and was unable to finish the semester.
- A family with a severely developmentally disabled child for whom we provide funds for periodic respite.

None of these people would have received services if we did not exist. None were able to pay for private care.

Perhaps you or your family have benefited from our services. We are the "safety net" for North Country residents who are uninsured or underinsured. The good news is that our towns support us to allow their residents to access services that are provided by highly competent mental health professionals at a fraction of the full cost. Additionally, our developmental services program, Common Ground, provides homes, jobs and support to more than 100 persons with a developmental disability.

As always, we thank you for continuing to help us make these services available.

Respectfully Submitted,



Jane C. MacKay, Area Director

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE

Financial Statements

December 31, 2005

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***

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2005

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	2-5
BASIC FINANCIAL STATEMENTS	
EXHIBITS:	
A Statement of Net Assets	6
B Statement of Activities	7
C Balance Sheet – Governmental Funds	8
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	9
NOTES TO BASIC FINANCIAL STATEMENTS	11-21
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULES:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) – General Fund	22
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	23
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	24-25

Town of Lincoln Financial Statements and Auditors Report

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 and each major fund of the Town of Lincoln, New Hampshire (the Town) as of and for the year ended December 31, 2005, 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 and each major fund of the Town of Lincoln, New Hampshire as of December 31, 2005 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 14, 2006 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.

The management's discussion and analysis and budgetary comparison information on pages 2-5 and 22-23, 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 14, 2006



Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2005 and 2004

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the year ending December 31, 2005 and 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 have 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 Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2005 and 2004

demonstrate compliance with finance-related legal requirements. The Town maintains one fund type: governmental 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.

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, 2005 and 2004 are as follows:

	Governmental Activities	
	2005	2004
Current and other assets:		
Capital assets	\$ 15,796,251	\$ 13,587,973
Other assets	4,152,738	6,467,644
Total assets	19,948,989	20,055,617
Long term liabilities:		
Capital leases	26,119	51,342
Compensated absences	62,697	54,898
General obligation bonds payable	5,788,648	5,823,322
Other liabilities	1,645,714	2,597,502
Total liabilities	7,523,178	8,527,064

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2005 and 2004

	Governmental Activities	
	<u>2005</u>	<u>2004</u>
Net assets:		
Invested in capital assets, net of related debt	9,981,484	7,617,714
Restricted	1,445,576	3,149,799
Unrestricted	998,751	761,040
Total net assets	<u>\$ 12,425,811</u>	<u>\$ 11,528,553</u>

Statement of Activities

Changes in net assets for the year ending December 31, 2005 and 2004 are as follows:

	Governmental Activities	
	<u>2005</u>	<u>2004</u>
Program revenues:		
Charges for services	\$ 348,324	\$ 332,316
Operating grants and contributions	126,918	148,724
Capital grants and contributions	238,945	
Total program revenues	<u>714,187</u>	<u>481,040</u>
General revenues:		
Property and other taxes	2,441,453	2,256,373
Licenses and permits	616,631	498,518
Intergovernmental revenue	162,134	158,034
Interest and investment earnings	65,060	55,345
Contributions to permanent fund principal	2,700	3,650
Miscellaneous	150,004	162,001
Loss on disposal of capital asset		(8,562)
Total general revenues	<u>3,437,982</u>	<u>3,125,359</u>
Total revenues	<u>4,152,169</u>	<u>3,606,399</u>
Program expenses:		
General government	872,170	791,322
Public safety	746,826	733,167
Highways and streets	330,488	347,316
Health and welfare	61,230	46,227
Sanitation	459,312	454,424
Water distribution and treatment	277,072	295,044
Culture and recreation	235,080	212,501
Interest and fiscal charges	272,733	287,046
Total expenses	<u>3,254,911</u>	<u>3,167,047</u>
Change in net assets	897,258	439,352
Net assets - beginning of year	<u>11,528,553</u>	<u>11,089,201</u>
Net assets - ending of year	<u>\$ 12,425,811</u>	<u>\$ 11,528,553</u>

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2005 and 2004

Town of Lincoln Governmental Activities

As shown in the above statement the Town experienced an improvement in financial position of \$897,258 on the full accrual basis of accounting in 2005, a 104% increase over 2004.

The General Fund shows a fund balance of \$924,794. This represents an \$187,650 increase in fund balance from the prior year.

During 2005 and 2004 the Capital Projects fund has been engaged in the construction of new water infrastructure. During those years the fund recorded \$3,270,393 in capital outlay. The \$576,025 fund balance in the fund reflects projects nearing completion.

The Capital Reserve fund balance experienced a net decrease of \$172,532 due to a net use of the funds for their intended purposes

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 \$1,887,824 of water infrastructure and \$109,960 of sewer infrastructure. Work in progress on the Community building and the ball fields and depreciation expense rounded out a net increase of total of \$2,208,278 in the capital asset accounts.

Long-Term Obligations

During FY 2005 the Town had an increase of \$300,000 in debt issued to finance the Community building and a reduction in general obligation bonds of \$334,674 from payments made during the year. Capital lease obligations in the governmental activities experienced a net decrease of \$25,223 as a result of scheduled payments on the public safety vehicles.

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.

Town of Lincoln Financial Statements and Auditors Report

EXHIBIT A
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Net Assets
December 31, 2005

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 1,773,577
Investments	1,765,646
Accounts receivable	9,257
Taxes receivable	498,153
Due to other governments	19,450
Prepaid expenses	86,655
Capital assets:	
Non depreciated	1,945,371
Depreciated, net	<u>13,850,880</u>
Total assets	<u>\$ 19,948,989</u>
LIABILITIES	
Accounts payable	\$ 162,646
Accrued expenses	96,796
Deferred revenue	49,801
Retainage payable	52,970
Deposits	1,446
Due to other governments	1,282,055
Noncurrent liabilities:	
Due in one year	395,587
Due in more than one year	<u>5,481,877</u>
Total liabilities	<u>7,523,178</u>
NET ASSETS	
Invested in capital assets, net of related debt	9,981,484
Restricted for:	
Endowments	52,909
Special purposes	816,642
Capital projects	576,025
Unrestricted	<u>998,751</u>
Total net assets	<u>12,425,811</u>
Total liabilities and net assets	<u>\$ 19,948,989</u>

Town of Lincoln Financial Statements and Auditors Report

EXHIBIT B

TOWN OF LINCOLN, NEW HAMPSHIRE

Statement of Activities

For the Year Ended December 31, 2005

Functions/Programs	<u>Expenses</u>	Program Revenues		<u>Capital Grants and Contributions</u>	Net (Expense) Revenue and Changes in Net Assets
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Governmental Activities</u>
Current operations:					
General government	\$ 872,170	\$ 6,176	\$ 215		\$ (865,779)
Public safety	746,826	46,817	64,342		(635,667)
Highways and streets	330,488		24,534		(305,954)
Health and welfare	61,230				(61,230)
Sanitation	459,312	168,076			(291,236)
Water distribution and treatment	277,072	27,948	37,827	\$ 153,951	(57,346)
Culture and recreation	235,080	99,307		84,994	(50,779)
Interest	272,733	-	-	-	(272,733)
Total governmental activities	<u>\$ 3,254,911</u>	<u>\$ 348,324</u>	<u>\$ 126,918</u>	<u>\$ 238,945</u>	<u>(2,540,724)</u>
General revenues:					
Property and other taxes					2,441,453
Licenses and permits					616,631
Grants and contributions:					
State shared revenues					115,109
Rooms and meals tax distribution					47,025
Interest and investment earnings					65,060
Contributions to permanent fund principal					2,700
Miscellaneous					150,004
Total general revenues					<u>3,437,982</u>
Change in net assets					897,258
Net assets - beginning					<u>11,528,553</u>
Net assets - ending					<u>\$ 12,425,811</u>

Town of Lincoln Financial Statements and Auditors Report

EXHIBIT C

TOWN OF LINCOLN, NEW HAMPSHIRE

Balance Sheet

Governmental Funds

December 31, 2005

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Capital Reserve Funds</u>	<u>Permanent Funds</u>	<u>Total Governmental Funds</u>
Assets:					
Cash and cash equivalents	\$ 540,433	\$ 572,899	\$ 656,318	\$ 3,927	\$ 1,773,577
Investments	1,383,045		333,311	49,290	1,765,646
Accounts receivable	9,257				9,257
Taxes receivable	498,153				498,153
Due from other governments	19,450				19,450
Due from other funds	757	3,126			3,883
Prepaid expenses	86,655	-	-	-	86,655
Total assets	<u>\$ 2,537,750</u>	<u>\$ 576,025</u>	<u>\$ 989,629</u>	<u>\$ 53,217</u>	<u>\$ 4,156,621</u>
Liabilities:					
Accounts payable	\$ 43,386		\$ 119,260		\$ 162,646
Accrued expenses	4,947				4,947
Deferred revenue	277,996				277,996
Retainage payable			52,970		52,970
Deposits	1,446				1,446
Due to other governments	1,282,055				1,282,055
Due to other funds	3,126	-	757	-	3,883
Total liabilities	<u>1,612,956</u>	<u>\$ -</u>	<u>172,987</u>	<u>\$ -</u>	<u>1,785,943</u>
Fund balances:					
Reserved for continued appropriations	183,333				183,333
Reserved for endowments				52,909	52,909
Unreserved, reported in:					
General fund	741,461				741,461
Capital projects fund		576,025			576,025
Special revenue fund			816,642		816,642
Permanent fund				308	308
Total fund balances	<u>924,794</u>	<u>576,025</u>	<u>816,642</u>	<u>53,217</u>	<u>2,370,678</u>
Total liabilities and fund balances	<u>\$ 2,537,750</u>	<u>\$ 576,025</u>	<u>\$ 989,629</u>	<u>\$ 53,217</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 15,796,251

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis 228,195

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	(5,788,648)
Capital leases	(26,119)
Accrued interest	(91,849)
Compensated absences	(62,697)

Net assets of governmental activities \$ 12,425,811

See accompanying notes to the basic financial statements

Town of Lincoln Financial Statements and Auditors Report

EXHIBIT D
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2005

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, 2005

	General Fund	Capital Projects Fund	Capital Reserve Funds	Permanent Funds	Total Governmental Funds	
Revenues:						
Taxes	\$ 2,463,958				\$ 2,463,958	
Licenses and permits	291,781	\$ 160,950	\$ 163,900		616,631	
Intergovernmental revenues	337,178		36,868		374,046	
Charges for services	347,169	1,155			348,324	
Interest income	33,660	23,357	7,735	\$ 308	65,060	
Miscellaneous	84,004		66,000	2,700	152,704	
Total Revenues	<u>3,557,750</u>	<u>185,462</u>	<u>274,503</u>	<u>3,008</u>	<u>4,020,723</u>	
Expenditures:						
Current operations:						
General government	732,453				732,453	
Public safety	703,198				703,198	
Highways and streets	209,632				209,632	
Health and welfare	61,230				61,230	
Sanitation	398,406				398,406	
Water distribution and treatment	190,354				190,354	
Culture and recreation	212,074				212,074	
Capital outlay	426,118	1,547,947	578,040		2,552,105	
Debt service:						
Principal	334,674				334,674	
Interest	270,956				270,956	
Total Expenditures	<u>3,539,095</u>	<u>1,547,947</u>	<u>578,040</u>	<u>-</u>	<u>5,665,082</u>	
Excess revenues over (under) expenditures	18,655	(1,362,485)	(303,537)	3,008	(1,644,359)	
Other Financing Sources (Uses):						
Proceeds from issuance of bonds	300,000				300,000	
Operating transfers in	330,399		461,404		791,803	
Operating transfers out (under) expenditures	(461,404)	-	(330,399)		(791,803)	
	168,995	-	131,005	-	300,000	
Excess of Revenues and other Sources over Expenditures and other uses	187,650	(1,362,485)	(172,532)	3,008	(1,344,359)	
Fund balances at beginning of year	737,144	1,938,510	989,174	50,209	3,715,037	
Fund balances at end of year	<u>\$ 924,794</u>	<u>\$ 576,025</u>	<u>\$ 816,642</u>	<u>\$ 53,217</u>	<u>\$ 2,370,678</u>	

Change in Fund Balances - Total Governmental Funds \$ (1,344,359)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. 2,208,278

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 3,746

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (22,505)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 334,674

Repayment of principal on capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 25,223

Proceeds from debt issues are an other financing source in the funds, but a debt issue increases long-term liabilities in the statement of net assets. (300,000)

Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (7,799)

Change in net assets of governmental activities \$ 897,258

See accompanying notes to the basic financial statements

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2005

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.

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

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

December 31, 2005

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:

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)

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) December 31, 2005

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.

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.

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2005

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.

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, 2005, the Town applied \$365,962 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 their fair value in all funds. 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, 2005 are recorded as receivables net of reserves for estimated uncollectibles of \$4,000.

Town of Lincoln Financial Statements and Auditors Report

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

December 31, 2005

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.

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

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) December 31, 2005

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.

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 (\$314,572,894 as of April 1, 2005) and were due in two installments on July 2 and December 1. 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 \$2,727,810 and \$850,815 for the Lincoln-Woodstock Cooperative School District and Grafton County, respectively. 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, 2005, the Town was a member of 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.

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2005

PRIMEX is a Trust organized to provide certain property and liability insurance coverages to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust also provides statutory worker's compensation coverage. As a member of PRIMEX, the Town shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program through annual member premiums. The property and liability insurance program includes a Loss Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. The worker's compensation benefits and employer's liability provides coverage up to \$2,000,000 and includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

The Trust agreement permits the Trust 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 Trust foresees 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, 2005.

NOTE 4--CASH AND CASH EQUIVELENT

Cash and investments as of December 31, 2005 are classified in the accompanying financial statements as follows:

Cash	\$ 1,773,577
Investments	<u>1,765,646</u>
Total cash and investments	<u>\$ 3,539,223</u>

Cash and investments as of December 31, 2005 consist of the following:

Deposits with financial institutions	\$ 2,656,178
Investments	<u>883,045</u>
Total cash and investments	<u>\$ 3,539,223</u>

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) or the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool in accordance with New Hampshire State law (RSA 197:23-a). Responsibility for the investments of the Trust Funds is with the Board of Trustees.

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2005

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Of the Town's deposits with financial institutions at year end, bank balances of \$400,627 were insured and \$2,301,859 were collateralized by securities held by the bank in the bank's name.

Investment in NHPDIP

The County is a voluntary participant in the New Hampshire Public Deposit Pool (NHPDIP). 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.

Investments in the NHPDIP are not investment securities and, as such, are not categorized by risk. The County's exposure to derivatives is indirect through its participation in the NHPDIP. The County's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

NOTE 5--CAPITAL ASSETS

The following is a summary of changes in capital assets:

	Balance <u>12/31/2004</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2005</u>
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in progress	<u>98,630</u>	<u>\$ 2,255,614</u>	<u>\$ 1,733,873</u>	<u>620,371</u>
Total capital assets not being depreciated	<u>1,423,630</u>	<u>2,255,614</u>	<u>1,733,873</u>	<u>1,945,371</u>
Other capital assets:				
Buildings and improvements	3,792,185	126,667		3,918,852
Vehicles and equipment	782,228			782,228
Land improvements	92,844			92,844
Infrastructure	<u>12,207,799</u>	<u>1,871,118</u>	<u>-</u>	<u>14,078,917</u>
Total other capital assets at historical cost	<u>16,875,056</u>	<u>1,997,785</u>	<u>-</u>	<u>18,872,841</u>
Less accumulated depreciation for:				
Buildings and improvements	(921,167)	(76,266)	-	(997,433)
Vehicles and equipment	(400,633)	(58,093)		(458,726)
Land improvements	(88,447)	(1,926)		(90,373)
Infrastructure	<u>(3,300,466)</u>	<u>(174,963)</u>	<u>-</u>	<u>(3,475,429)</u>
Total accumulated depreciation	<u>(4,710,713)</u>	<u>(311,248)</u>	<u>-</u>	<u>(5,021,961)</u>
Total other capital assets, net	<u>12,164,343</u>	<u>1,686,537</u>	<u>-</u>	<u>13,850,880</u>
Total capital assets, net	<u>\$ 13,587,973</u>	<u>\$ 3,942,151</u>	<u>\$ 1,733,873</u>	<u>\$ 15,796,251</u>

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2005

Depreciation expense was charged to governmental functions as follows:

General government	\$ 11,200
Public safety	44,112
Highways and streets	118,849
Culture and recreation	9,474
Sanitation	38,492
Water distribution and treatment	89,121
	\$ 311,248

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

Vehicles and equipment	\$ 78,065
Less: Accumulated depreciation	(17,077)
	\$ 60,988

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

Funding Policy

Covered public safety and general employees are required to contribute 9.3% or 5.0% of their covered salary, respectively, and the Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 7.87% and 5.90%, respectively through June 30, 2005 and 9.68% and 6.81%, respectively thereafter. 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 \$15,342 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, 2005, 2004 and 2003 were \$69,740, \$59,406, and \$47,764, equal to the required contributions for those years.

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2005

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, 2005:

<u>Type</u>	<u>Balance</u> <u>12/31/04</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/05</u>	<u>Current</u> <u>Portion</u>
General obligation bonds	\$ 5,823,322	\$ 300,000	\$ 334,674	\$ 5,788,648	\$ 369,468
Capital leases	51,342		25,223	26,119	26,119
Compensated absences	54,898	7,799	-	62,697	
Totals	<u>\$ 5,929,562</u>	<u>\$ 307,799</u>	<u>\$ 359,897</u>	<u>\$ 5,877,464</u>	<u>\$ 395,587</u>

General long term debt – Bonds payable at December 31, 2005 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%.	\$ 1,840,000
\$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%.	1,080,000
\$1,510,000 - 1988 Capital Improvement Bonds due in annual installments of \$75,000 through January 15, 2009; interest at 7.5% to 7.82%.	300,000
\$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.	2,268,648
\$300,000 - 2005 Community Building Note due in annual installments of \$36,448, including interest at 4.0% through July 26, 2015.	<u>300,000</u>
	<u>\$ 5,788,648</u>

Summary of Debt Service Requirements to Maturity – The annual requirements to amortize General Obligation Bonds as of December 31, 2005 are as follows:

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2005

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2006	\$ 369,468	\$ 261,045	\$ 630,513
2007	374,503	244,444	618,947
2008	379,794	227,551	607,345
2009	385,352	210,354	595,706
2010	316,192	195,806	511,998
2011-2015	1,669,241	784,235	2,453,476
2016-2020	1,701,743	382,666	2,084,409
2021-2023	592,355	50,724	643,079
	<u>\$ 5,788,648</u>	<u>\$ 2,356,825</u>	<u>\$ 8,145,473</u>

The State of New Hampshire annually reimburses the Town for a portion of its water debt service. During 2005, reimbursements by the State were \$37,827.

Capital Leases— Leases payable at December 31, 2005 consist of the following:

Police cruisers, due in annual installments of \$27,046 through June 2006, including interest at 3.55%	<u>\$ 26,119</u>
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Summary of Debt Service Requirements to Maturity – The annual requirements to amortize Capital Leases payable as of December 31, 2005 are as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2006	<u>\$ 26,119</u>	<u>\$ 927</u>	<u>\$ 27,046</u>

Authorized and Unissued Debt— Long-term debt authorized and unissued at December 31, 2005 is as follows:

<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 capital projects fund. The Capital Reserve Funds have an interfund payable to the general fund for excess cash received. Interfund balances at December 31, 2005 are as follows:

Town of Lincoln Financial Statements and Auditors Report

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

December 31, 2005

	<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Major Funds:			
General Fund		\$ 757	\$ 3,126
Capital Projects Fund		3,126	
Capital Reserve Funds			757
		\$ 3,883	\$ 3,883

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, 2005 are as follows.

	<u>Fund</u>	<u>Operating Transfers in</u>	<u>Operating Transfers out</u>
Major Funds:			
General Fund		\$ 330,399	\$ 461,404
Capital Reserve Funds		461,404	330,399
		\$ 791,803	\$ 791,803

NOTE 9—TOP TAXPAYERS

The following are the five major property owners as they relate to the assessed property valuation of \$314,572,894:

	<u>Property Valuation</u>	<u>Percentage of Total Valuation</u>
<u>Taxpayer</u> Loon Mountain Recreation Corporation	\$ 24,002,100	7.63%
Southern Peaks at Pollard Brook	7,609,900	2.42%
Beacon Motel Inc.	5,908,100	1.88%
Village Lodge Condominium UOA	4,450,400	1.41%
Indian Profile Corporation	3,723,386	1.18%

NOTE 10--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.

Town of Lincoln Financial Statements and Auditors Report

SCHEDULE 1

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		(Unfavorable)
Revenues:				
Taxes	\$ 2,323,999	\$ 2,323,999	\$ 2,441,453	\$ 117,454
Licenses and permits	276,700	276,700	291,781	15,081
Intergovernmental	336,494	336,494	321,836	(14,658)
Charges for services	328,928	328,928	347,169	18,241
Interest income	20,000	20,000	33,660	13,660
Miscellaneous	68,357	68,357	84,004	15,647
Total Revenues	3,354,478	3,354,478	3,519,903	165,425
Expenditures:				
Current:				
General government	884,138	884,138	732,453	151,685
Public safety	738,655	738,655	687,856	50,799
Highways and streets	394,698	211,365	209,632	1,733
Health and welfare	54,187	54,187	61,230	(7,043)
Sanitation	408,404	408,404	398,406	9,998
Water treatment and distribution	186,076	186,076	190,354	(4,278)
Culture and recreation	215,361	215,361	212,074	3,287
Capital outlay	427,000	427,000	426,118	882
Debt service				
Principal retirement	334,675	334,675	334,674	1
Interest and fiscal charges	270,956	270,956	270,956	-
Total Expenditures	3,914,150	3,730,817	3,523,753	207,064
Excess revenues over (under) expenditures	(559,672)	(376,339)	(3,850)	372,489
Other financing sources (uses):				
Proceeds from issuance of bonds	300,000	300,000	300,000	-
Operating transfers in	224,171	224,171	330,399	106,228
Operating transfers out	(461,404)	(461,404)	(461,404)	-
Total other financing sources (uses)	62,767	62,767	168,995	106,228
Excess of Revenues and other Sources over Expenditures and other uses	(496,905)	(313,572)	165,145	478,717
Fund balances at beginning of year				
- Budgetary Basis	987,844	987,844	987,844	-
Fund balances at end of year				
- Budgetary Basis	\$ 490,939	\$ 674,272	\$ 1,152,989	\$ 478,717

Town of Lincoln Financial Statements and Auditors Report

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 December 31, 2005

NOTE 1--BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule 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	\$ 4,188,149	\$ 4,000,499
Difference in property taxes meeting susceptible to accrual	(22,505)	
On-behalf fringe benefits	<u>(15,342)</u>	<u>(15,342)</u>
Schedule 1	<u>\$ 4,150,302</u>	<u>\$ 3,985,157</u>

Town of Lincoln Financial Statements and Auditors Report

Vachon, Clukay & Co., PC

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, 2005, which collectively comprise the Town of Lincoln, New Hampshire's basic financial statements and have issued our report thereon dated February 14, 2006. 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*.

Town of Lincoln Financial Statements and Auditors Report

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.

Vadon, Aubrey & Co., PC

February 14, 2006



Town of Lincoln

Vital Statistics - Births, 2006

Births registered in the Town of Lincoln, New Hampshire
for the Year Ending December 31, 2006

<u>Date of Birth</u>	<u>Child's Name</u>	<u>Father's Name</u>	<u>Mother's Name</u>	<u>Place of Birth</u>
01/24	Ava Melody Wright	Eric Wright	Rosanna Wright	Lincoln, NH
04/20	Jishnu Mehul Patel	Mehul Patel	Falguni Patel	Concord, NH
05/03	Akaydia Anne Nystrom	John Nystrom	MaryEllen Nystrom	Littleton, NH
09/10	Lily Marie Day	Steven Day	Jessica Day	Plymouth, NH
09/24	Nicholas Lee Medeiros	Doug Wright	Monique Medeiros	Plymouth, NH
09/26	Michael Edward Rivers		Michele Rivers	Plymouth, NH
09/26	Kyle Richard Goodbout	Jason Goodbout	Jennifer Jones	Plymouth, NH
10/06	Dakota Jade Perry		Cara-Jean Perry	Plymouth, NH
10/10	Gavin James Thibault	Benjamin Thibault	Kimerly Thibault	Littleton, NH
10/11	Vincent James Moccio	James Moccio	Kasey Moccio	Plymouth, NH
11/21	Yash Nilesh Patel	Nilesh Patel	Amita Patel	Plymouth, NH
11/28	MacKenna Joy Mack	Kenneth Mack	Katrina Mack	Littleton, NH
11/30	Khyle Cardel Forbes	Cardel Forbes	Inga Forbes	Plymouth, NH
12/16	Joshua Andrew Olivier	Daniel Olivier	Karen Olivier	Lincoln, NH

Town of Lincoln

Vital Statistics - Marriages, 2006

Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2006

<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>
01/28/2006	Benjamin L Thibault	Lincoln, NH	Kimberly A McCrohan	Lincoln, NH	Sugar Hill
02/18/2006	Joel T Brantley	Lincoln, NH	Hannah J Weeden	Lincoln, NH	Lancaster
02/18/2006	James N Conn	Lincoln, NH	Jennifer W Mack	Lincoln, NH	Lincoln
03/08/2006	Josiah S Bartlett	Lincoln, NH	Beth A Cox	Plymouth, NH	Bretton Woods
05/20/2006	Jeffrey S Klaubert	Lincoln, NH	Christina E Guilbert	Lincoln, NH	Laconia
06/02/2006	Jeffrey S Clermont	Lincoln, NH	Maryna Tereschenko	Lincoln, NH	North Woodstock
07/14/2006	Steven R Rosenthal	Lincoln, NH	Victoria Gray	Lincoln, NH	Jaffrey
07/22/2006	Nathan J Haynes	Lincoln, NH	Katherine R Tuite	Lincoln, NH	Littleton
08/22/2006	Aleksandar B Mitov	Lincoln, NH	Olga G Libby	Lincoln, NH	Concord
09/15/2006	Eric R Corum	Lyndonville, VT	Christine E Dowland	Lincoln, NH	Lincoln
09/16/2006	Lee A Bruno	Waterville, NH	Donna M Cote	Lincoln, NH	Lincoln
10/01/2006	Roger R Maheux	Archer, FL	Violet M Hudson	Lincoln, NH	Warren
11/18/2006	Peter W Tetley	Lincoln, NH	Karen F Downing	Lincoln, NH	Lincoln
12/16/2006	Guy W Hoover	Lincoln, NH	Renee A Campbell	Lincoln, NH	Lincoln

Town of Lincoln

Vital Statistics - Deaths, 2006

Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2006

<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>
02/05/2006	Romayne Barnet	Paul Noble	Jeanne Alder	Franconia, NH
02/05/2006	Bernard Dowland	Bernard Dowland	Gertrude Weatherbee	Lincoln, NH
02/11/2006	Catherine Anderson	Francis Frawley	Elizabeth Callahan	Franconia, NH
03/22/2006	Barbara Gahagan	Ernest Fountaine	Mabel Gosley	Plymouth, NH
05/26/2006	Anne Edson	Francis Feuhrer	Loretta Goodman	Lebanon, NH
08/07/2006	Edward Atwood	Carlton Atwood	Clare Copland	Lincoln, NH
09/23/2006	Ann Perry	Robert Robertson	Elizabeth Smith	Littleton, NH
09/24/2006	Mark Daroza	William Daroza	Helga Klappf	Lincoln, NH
09/26/2006	Maureen McManus	Arthur Morton	Rita Papineau	Lincoln, NH
12/21/2006	Teresa Lehouillier	Peteer Beaudin	Mary Madore	Franconia, NH
12/30/2006	Gloria Dovholuk	Daniel MacDonald	Gladys Wentworth	Plymouth, NH

~ NOTES ~

Significant Dates (March – December 2007)

- March 11: Daylight Saving Time Begins
- March 12: Last day to accept absentee ballots filed in person
- March 13: 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 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 28: Memorial Day – Town Offices Closed
- June 8: Lin-wood High School Graduation
- June 25: First day of Lincoln-Woodstock Recreation Dept.'s Summer Camp (Register early!)
- July 2: Last Day to pay 1st Property Tax Bill before interest accrues
- July 4: Independence Day – Town Offices Closed
- September 3: Labor Day – Town Offices Closed
- October 8: Columbus Day – Town Offices Closed
- November 4: Daylight Saving Time Ends
- November 22: Thanksgiving Day – Town Offices Closed Thursday & Friday
- December 3: Last day to pay 2nd Property Tax Bill before interest accrues
- December 24 & 25: Christmas Day – Town Offices Closed

In the last 4 years, all of Lincoln's fire equipment has been replaced or refurbished. Looking into the future, we need to continue to train, equip and maintain the development of the newest fire-fighting methods. With the expansion and development in the town of Lincoln, it will be necessary to increase the department's manpower for fire prevention and suppression.

However, it's also good to look back at the history of our fire department. Back when the mill was in full operation, JE Henry and Parker-Young maintained two volunteer fire-fighting brigades, one within the mill and the other in town. Some of the earliest records we could find include an insurance map of 1928, detailing the core of Lincoln and its mill, fire box cards, and fire alarm records dating back to 1943.

This Town Report is a tribute to our fire department, past and present, and you can't have a fire department without a chief. Many thanks to our current Chief, Nate Haynes, and his recent predecessors: Cliff Dauphine, Joe McInnis, Ken McInnis and Charlie Kelly.

