

*Town of*  
**LINCOLN**  
**NEW HAMPSHIRE**

*A Tribute to Our Police Department*



**2010 ANNUAL REPORT**

## TELEPHONE/E-MAIL DIRECTORY

[www.lincolnnh.org](http://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](mailto:townhall@lincolnnh.org)..... 745-2757  
Town Manager..... [townmanager@lincolnnh.org](mailto:townmanager@lincolnnh.org) ..... 745-2757  
Fax Number..... 745-6743  
Town Clerk /Tax Collector..... [townclerk@lincolnnh.org](mailto:townclerk@lincolnnh.org) ..... 745-8971  
Planning/Zoning Department [planning@lincolnnh.org](mailto:planning@lincolnnh.org)..... 745-8527

Communications Center (Dispatch)..... 745-2238  
Police Department (Business Line) [tpsmith@roadrunner.com](mailto:tpsmith@roadrunner.com) ..... 745-2238  
Police Department Admin. Asst..... 745-2238  
Police Department Fax No..... 745-8694  
Fire Department (Business Line)..... 745-2344

Solid Waste Facility..... [lwsolidwaste@lincolnnh.org](mailto:lwsolidwaste@lincolnnh.org) ..... 745-6626  
Public Works Garage..... [publicworks@lincolnnh.org](mailto:publicworks@lincolnnh.org) ..... 745-6250  
Water Treatment Plant..... 745-9306  
Wastewater Treatment Plant..... 745-3829  
Lincoln Public Library [library@lincolnnh.org](mailto:library@lincolnnh.org) ..... 745-8159  
Recreation Director's Office [recreation@lincolnnh.org](mailto:recreation@lincolnnh.org) ..... 745-8673  
Kancamagus Recreation Area..... 745-2831  
Community Ctr./Food Pantry [communitycenter@lincolnnh.org](mailto:communitycenter@lincolnnh.org)..... 745-8958  
Senior Center ..... 745-4705

### 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**



**For the Year Ending December 31, 2010**

# The Town of Lincoln wishes to thank our Police Department...



Chief Theodore P. Smith,  
Lieutenant Cecil B. Cooper,  
Sergeant Jeffrey D. Meier,  
Officer Michael Stevens,  
Officer Joseph P. DeLuca,  
Officer William Ulwick,  
Officer Russell Perry,  
Officer Richard Bassett,  
Officer Kevin Millar  
(worked for the Town through October, 2010),  
Part - time Officer David Kratz  
Dispatch Supervisor Sheryle R. Langmaid,  
Dispatchers Joseph "JJ" Bujeaud,  
Megan Gaites, John Gaites  
Part-time dispatchers Paul Steele, Jr., Steven Bomba.  
Administrative Assistant Kristen Romprey  
and Evidence Technician Howard Beaudry.



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# Commemorating 80 Years of Service



James Carey 1930-1936



Thomas Lynch 1936-1942



George "Buster" Pooler 1942-1946



Carl Davies 1946-1948



Fred Johnson 1948-1966



John Weeden 1966-1975



Wallace Peltier 1976-1990



R. Craig Ohlson 1990-1995



Michael Peltier 1996-1998

# Mission Statement



Chief Smith 1999-Present

*The purpose of the Lincoln Police Department is to uphold the law fairly and firmly; to prevent crime; to pursue and bring to justice those who break the law; to keep the peace; to protect, help and reassure the community; and be seen to do all this with integrity, common sense and sound judgment.*

*We must be compassionate, courteous and patient, acting without fear or favor or prejudice to the rights of others. We need to be professional, calm and restrained in the face of violence and apply only that force which is necessary to accomplish our lawful duty.*

*We must strive to reduce the fears of the public and so far as we can, to reflect their priorities in the actions we take. We must respond to well-founded criticism with a willingness to change.*

# Town Officers

## For the Year Ending December 31, 2010

**(Includes elected & appointed officials & department heads)**

Deanna Huot  
(Term expires 2011)

### **Board of Selectmen**

Peter Moore  
(Term expires 2012)

Patricia McTeague  
(Term expires 2013)

### **Town Manager**

Peter Joseph

### **Moderator**

Orrin J. Robinson  
(Term expires 2012)

### **Treasurer**

Wendy Tanner

### **Town Clerk & Tax Collector**

Susan Whitman  
(Town Clerk Term Expires 2011)

### **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 & Zoning Administrator**

Matt Henry

### **Solid Waste Facility Manager**

Paul Beaudin, II



# Town Officers

## For the Year Ending December 31, 2010

### **Administrative Assistant Health & Welfare Officer**

Brook Rose

### **Supervisors of the Checklist**

Joan Hughes (Term expires 2011)

Janet Peltier (Term expires 2012)

Carol Riley (Term expires 2016)

### **Budget Committee**

#### **Term Expires 2011**

Tamra A. Ham

O. J Robinson

Louise Willey

W. Clark Wrye III

Deanna Huot,

*Selectmen's Representative*

#### **Term Expires 2012**

Gerald Kasten

Philip C Rackley

Ivan Saitow

Lutz Wallem

#### **Term Expires 2013**

Charles Cook, Chairman

Martin Robbins

Marilyn Sanderson

Mike Simons

### **Library Trustees**

Peter Moore (Term expires 2011)

Charles Cook, (Appointed Term expires 2011)

Carol Smith (Term expires 2012)

Donald S. Thompson (Term expires 2012)

Kasey Moccio (Term expires 2013)

### **Cemetery Trustees**

Victor Aldridge (Term expires 2011)

Helena O'Rourke (Term expires 2012)

Peter Govoni (Term expires 2013)

### **Trustee of Trust Funds**

Vacant (Term expires 2011)

Lutz Wallem (Term expires 2012)

James Spanos (Term expires 2013)

# Lincoln Board of Selectmen

## Annual Report 2010

“What doesn’t kill us makes us stronger”. Entering our third year of the great recession we find ourselves in Lincoln, N.H. in pretty good shape. Yes, development has slowed and that means the growth in tax revenue diminishes and our impact fee water and sewer funds have diminished. Yet we still have some growth, property values have held better than most areas of the country, we don’t squander our financial resources and this past tourist season and so far ski season are feeling like “the good old days”. Our town has always been fiscally conservative and that philosophy has protected us from the large municipal deficits that threaten other communities. Our tax rate remains one of the lowest in New Hampshire and to the extent that we can keep the state government (that has mismanaged their own finances) out of our pockets we can continue to prosper. Town Meeting is the time for reflection on the past years accomplishments and on the challenges we face and to evaluate how we are moving forward. The following is a brief synopsis of the past years highlights and concerns.

After more than 20 years of talking about road and infrastructure reconstruction to Bog Brook, Parker, Maltais Farm and Goodbout Roads, (the 4 Roads Project), we did it. The project did over run its projected completion date but it came in under budget and the quality of the work was insured by the engineering firm, KV Partners, backed by Bill Willey and Peter Joseph. From the creative financing that Peter negotiated to the careful scrutiny of every detail by Bill the town accomplished a long held goal and the residents of that part of town can breathe easy that it’s finally done and behind them.

We continued the program through Cartographic Associates to update our town maps. The GIS (Geographic Information System) overlay for the tax maps is now complete and can be linked to via the town website. You can simply enter your name and address and your land parcel and buildings will appear. You can see all surrounding parcels and a list of all abutters and addresses and a photograph of your residence/business is at the top left of the page. And many other options are available. The next phase of mapping will be a utilities overlay that will record by GPS (Global Positioning System) coordinates all the town surface and subsurface infrastructure.

As we look ahead, we are planning projects developed in our Capital Improvement Plan. Dependent on the vote at Town Meeting, we are looking forward to contributing to the Fire Department Capital Reserve including replacing the E1 Mack Pumper in 2011, continuing with the Village Center Trails and Riverfront Park, paving additional streets, putting money aside to replace ski area equipment as needed, continuing the ongoing process of property

## Lincoln Board of Selectmen (Cont.)

evaluations including a statistical update in 2011, and facilitating ongoing building, sewer, water and solid waste maintenance. The CIP is a planning tool to aid in budgeting preparations for funding of all community needs in an orderly fashion while helping to maintain a level tax rate.

Six years ago the town entered into an agreement with the 3 major developers and Loon Mountain to create a "bedroom tax" of \$500/bedroom on all new construction. The purpose was to provide the third 500,000 gallon water treatment cell at our town water facility. The rate of development was calculated out over a six year period and the cell would be purchased and installed when that number was reached and presumably the demand for potable water was exceeding capacity. Because of the slowdown in building we have reached the six year deadline but not the number of bedrooms to require the cell or enough money to purchase it. The "bedroom tax" will continue and the fund will grow but this year we must begin the process of preparing for the installation. The agreement requires the town expend the amount of monies received during the first year of the agreement in 2011. Our town manager has been directed to work out a formula that will allow the expenditure of each successive year's revenue to satisfy the terms of the agreement and to get the water cell installed.

The Town and the School Board revisited the school apportionment formula between Lincoln and North Woodstock as we did 5 years ago. A committee representing the two towns was created and current status and projections for the future were discussed. The issue remains at a stalemate with Lincoln feeling that the increasing disparity in the share of payment needs addressing and North Woodstock feeling that the current formula works fine. Lincoln is now paying more than 2/3 of the cost to educate a child and Woodstock has more children in the school. The Cooperative Articles of Agreement allow for a review of the formula every 5 years but the committee agreed to address the issue again in 2 years. This year Lincoln again becomes a donor town for statewide school funding and it is possible that N. Woodstock will qualify for funding as a receiver town. That was how it worked out in the last donor/receiver town era from 1999-2005. We need more citizen involvement in this issue to be vocal before the School Committee, at the annual school district meeting and in running for school board positions.

State wide property tax, or as we know it the "donor town" system of funding New Hampshire's schools, is back with a vengeance. The current legislation that has held us "harmless" (meaning we got returned what we contributed), has ended. This coming November's tax bill will reflect that increase. Our last year's report stated that this issue

## Lincoln Board of Selectmen (Cont.)

would be our single highest priority, and to that end we continued our membership and financial contributions to the 35 Coalition Communities that banded together to defeat this most unfair and egregious form of taxation. Peter Joseph testified twice during the year before both House and Senate committees but the simple truth is that fairness is not part of the formula. Political power was in the hands of those communities that gained from this tax and no voice of reason could sway their avarice. The efforts of those in opposition derailed this legislation in 2005 and though for the present this battle is lost we will continue with the other “donor towns” to petition the legislature in both public and private forums to reverse the current law and find equitable taxation to fund NH schools. We ask you also to get involved through letter, email, and telephone. Let our representatives and the legislative leadership know that we are fed up with this treatment.

This town report is dedicated to the excellent service and achievements of our Police Department under the capable leadership of Chief Ted Smith. Most notably this past year was the attainment of the CALEA accreditation (Commission on the Accreditation of Law Enforcement Agencies). Lincoln is one of only a handful of New Hampshire agencies to hold this distinction. This award recognizes our department as standing beside the best nationally. Chief Smith and Town Manager Peter Joseph kept the Select Board apprised of the ongoing effort during the year. And a prodigious effort it was! Something on the order of 464 standards of performance had to be achieved. The department pulled together and rallied around the common purpose of proving that a small town agency can be second to none. Congratulations and thank you from every citizen. We are proud of our Lincoln PD.

As always this Town Meeting will make the decisions and approve the recommendations that will govern and sustain us through the year but the evening will also witness another event of significance. Deanna Huot will be seated as Selectwoman for the last time in her 20 years of service on the board. So much change has visited our town over those years and Deanna has always stood at the epicenter leading the effort to keep Lincoln solvent, secure and moving forward. Her extraordinary commitment, her perseverance, good sense and grace under pressure have been the cornerstone of our town government. Her decisions have been guided by a single principle, “how does this affect our town and our people”. She has set a standard of selfless leadership and compassion that inspires everyone in public service. As we move into the future, we will all endeavor to uphold that legacy. We owe you so much Deanna Huot. From the bottom of Lincoln’s collective heart, THANK YOU!

## Lincoln Board of Selectmen (Cont.)

October 1990 really doesn't seem that long ago since Selectmen Duncan Riley and Lance Burak appointed me, Deanna Huot, to the Board of Selectmen. I have appreciated being able to be a small part of Town operations during these years. I have always tried to be open minded and participate in decisions that were in the best interest of the Town as a whole. It has been a pleasure to work with three Town Managers as well as a number of Selectmen especially most recently Peter Moore and Patricia McTeague. Thank you to all who have helped me experience this opportunity. A special thank you to all Town employees and Town committee members. The taxpayers, residents and visitors of Lincoln are very fortunate to have such a dedicated workforce.

Our town continues to be blessed with the quality of our citizen volunteers and employees. We are active, concerned and motivated. We hold our right of self governance sacred and continue every day the struggle to improve our town. We will not be deterred by difficult times. Our rock ribbed landscape shapes our Yankee "can do" character and we do ask "what can we do for our country" as President Kennedy urged the nation 50 years ago. By making our town strong we make our nation strong.

Respectfully submitted,

LINCOLN BOARD OF SELECTMEN:

  
Chairman Peter E. Moore

  
Selectman R. Patricia McTeague

  
Selectman Deanna L. Huot



*Circa Late 80's Lincoln Police Department Cruiser*

# Lincoln Town Manager Annual Report for 2010

One of the most challenging parts of maintaining the effectiveness of any government organization is cultivating and maintaining a “team” atmosphere. Many other Town Managers and Administrators I know spend more time dealing with political infighting among elected officials than they spend actually managing the town. I consider us very lucky here in Lincoln that we are not often beset by this type of petty behavior. We are truly fortunate to have a Board of Selectmen, Budget Committee, Planning Board and Zoning Board that see the importance of working together constructively. This does not mean that everyone always agrees on everything, rather it means that differences of opinion are discussed civilly, resulting in a mutually agreeable approach to problems and a common direction and vision for the future of the Town. I can't take credit for this accomplishment, as it is a result of the attitudes of our elected and appointed officials, as well as you, the residents of our Town. After living and working here for three years now, I can say decisively that this sense of cooperation and mutual respect is the strongest trait the Town of Lincoln, as a whole, possesses. It is not common. Many towns and cities throughout the state suffer on a regular basis when the residents and officials of the community do not possess these positive qualities. One only needs to read the newspaper to find examples. If there is one thing that we need to protect for the future, it is this open and cooperative political attitude.

Before discussing any of the progress we made in 2010, I want to take this opportunity to thank Selectman Deanna Huot for her 20+ years of service to the Town of Lincoln. 2010 marks Deanna's last full year as a Selectman, as she has decided not to run for re-election in 2011. I've been fortunate to work closely with Deanna over the past three years. I've always been impressed with both her encyclopaedic knowledge of the history and politics of Lincoln, as well as her concern for the well being of this Town and its residents. I can't count the number of times Deanna has called me up and said “Last night I was thinking...” or “This morning I talked with...” Her commitment to the Town is not limited to Monday evening Selectmen's meetings. Throughout the week she is constantly talking with residents, brainstorming solutions to problems, studying budget figures and legal documents, and doing the countless other things that it takes to truly do well as a Selectman. She treats it as a full-time job, and I've always wondered where she finds the time to run her own business (which she is also very good at, by the way). If we could find politicians at the state and federal levels with Deanna's level of dedication to her community, I think we could solve a lot of our problems. If you get the chance, please thank her for her service.

In 2010 we also saw significant staffing changes in terms of the departments here at Town Hall. Brook Rose was hired in January to fill the Administrative Assistant position for the Selectmen and Town Manager's Office. She brings a very positive attitude as well a great amount of dedication to the position. She has also taken on a great number of additional responsibilities, including those of Health Officer, Welfare Co-administrator, and “back-up” Town Clerk. We look forward to her future contributions. We also hired a new Planning and Zoning Administrator, Matt Henry, midway through 2010. Since that time, Matt has been working with the Planning and Zoning Boards to continuously improve both the land-use regulatory process and the record keeping process for both of these boards. Many of these improvements are already apparent.

Perhaps one of the biggest accomplishments this year, which I'm sure you will read about in several other places in this report, was the accreditation of the Lincoln Police Department by the Commission on the Accreditation of Law Enforcement Agencies (CALEA). CALEA is a national organization that audits and grants accreditation to qualified law enforcement agencies that meet a stringent set of guidelines. The primary benefit to the Town from this process is the independent review and audit of the Police Department by an outside agency. CALEA doesn't hesitate to tell the agency in

## Town Manager (Cont.)

question if they are doing something wrong, and they provide examples of best management practices and policies that help the agency correct its practices to limit liability and exposure to the Department and the Town. The CALEA process was successful in the fact that the Lincoln Police Department made several changes to its practices and policies to meet current best practices for law enforcement agencies. I want to congratulate the entire Police Department for this effort. A special thank you goes out to the team that spent countless hours preparing the documentation for the CALEA process.

Our Fire Department demonstrated their dedication and service to the community this year with their quick responses to many incidents. The most notable of these was the fire at Buonopane's Restaurant on Main Street. A quick response by our Department and mutual aid from several surrounding communities contained the fire and prevented any damage to adjacent properties. It takes a lot of commitment to get up in the middle of the night every time the tone goes off. We are lucky to be able to count on the dedication of our firefighters.

The Public Works Department continued their busy schedule of planned maintenance along with several major capital improvement projects. The most significant of these was the Bog Brook / Maltis Farm reconstruction project, which included roadway, water, sewer, and drainage improvements to the tune of just under \$1million. While most people see the large-scale public works projects such as these, what often goes unnoticed are the day to day operations and routine maintenance that allow our modern lifestyle. Keeping the roads clear in the winter allows us to use cars to get to work. The convenience of a safe and clean public water supply and public sewers mean that each homeowner doesn't need to worry about private wells or septic systems. It is the hard work and dedication of our small five-man crew, often times while we are at home sleeping, that allows these things to happen. The Public Works employees take pride in their work, and are always on call for foul weather or other emergencies. Please keep that in mind, and give them a wave the next time you see them out and about Town.

The joint Solid Waste District operated between the Towns of Lincoln and Woodstock saw some major changes this past year. As you are probably aware, The Lincoln and Woodstock Boards of Selectmen jointly administer the Solid Waste Department. Several joint meetings between the two Boards this year led to the adoption of new guidelines, including mandatory recycling for all users of the Solid Waste Facility. It is predicted that higher rates of recycling will reduce the costs to the Solid Waste Department. Your participation in this effort will help to reduce costs, and ultimately save your tax dollars. A thank you goes out to Paul, Jim, and Russ, whose hard work makes the benefits of a professional solid waste facility available to residents of both Lincoln and Woodstock.

Town Clerk / Tax Collector Susan Whitman had a busy year. In addition to her regular daily work (car registrations, tax billing, vital records, and the like), Susan worked closely with Moderator OJ Robinson, the Supervisors of the Checklist, and all of our election workers to handle the high voter turnout at the 2010 mid-term elections. New reporting regulations from the State of New Hampshire now require same-night online reporting of votes cast, and this led to a long night for our election staff. Although they are more work for us, the new requirements are intended to increase the accuracy of our voting process and ensure quicker reporting. To that end they are a success.

The Lincoln Library has had another successful and busy year. The Library was once again recognized by The American Library Association and the Library Journal for being New Hampshire's only 5-star library! Director Carol Riley continues to spark the interest of the community with a wide variety of programming that appeals to adults and children alike. One of the significant changes to the Library this year was the addition of an online circulation system. You can check it out at: [www.lincoln.lib.nh.us](http://www.lincoln.lib.nh.us) . If you haven't been to the Library recently, take a moment to check out the latest upgrades to our new multi-use meeting room. A new surround sound system, LED high definition

## Town Manager (Cont.)

projector and movie screen are some of the highlights. Thanks to Carol and the Friends of the Lincoln Library for all of their hard work over the past year.

Last, but certainly not least among our departments, the Recreation Department had a very productive year. Participation numbers for the Recreation Department show that the popularity of programs offered continues to increase. This is a great sign as the increased revenue from these programs offsets the costs. The Recreation Department, through programs such as summer camp, senior citizen trips, and the Kancamagus Ski Area, continues to be one of the social gathering points of the Lincoln Community.

As you can see, 2010 was a very successful year in terms of the operations of Town Departments. Another equally important aspect of our success, but one that is much easier to overlook, is the long term financial health of our Town. Over the past several years, under the direction of the Budget Committee and the Board of Selectmen, Town staff has worked toward a two-fold goal.

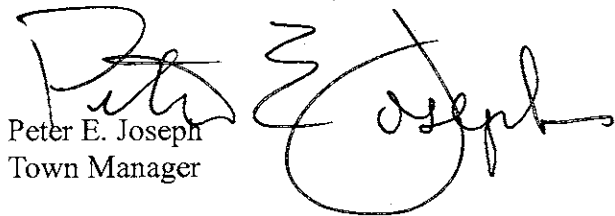
Our first goal has been to continue to maintain a lean operating budget by careful examination of operating expenses and reductions wherever possible. I feel that Lincoln has been very successful in this respect. We manage to run a full service community with the minimum of staff and overhead required to get the job done effectively and efficiently. This is something that everyone - officials, staff and residents alike - is very proud of.

Our second goal has been to take a hard look at potential upcoming "non-operating" expenses such as capital improvement projects, required infrastructure upgrades, deferred maintenance costs, unanticipated repairs, and any number of other potential items. By their nature as potential costs in the future, they are sometimes difficult to identify and often subject to change in urgency as well as scope. While there is still improvement to be made on achieving this goal, I am proud of the progress that we have been able to continuously make to our capital planning and budgeting process over recent years.

Our Budget Committee over the past few years has recommended increasing our capital budget gradually in anticipation of some of these impending projects and costs. The general reasoning has been that we can either take the responsible course of action (to start saving for costs in advance), or we can put our heads in the sand and then panic once the problem becomes a reality. I strongly support their decision to take the responsible course of action and hope that you feel the same. We should be proud of our decision to take this approach, especially when we can find countless examples of our county, state, and federal governments doing the exact opposite. I believe that the single most important issue in terms of the future financial well-being of our Town is the realistic planning for these future non-operating expenses.

In closing, I would like to thank you for the continued opportunity to serve the Town of Lincoln. I have truly grown to appreciate the community spirit and support that we receive from our residents day in and day out. If I can be of any assistance, please don't hesitate to contact me.

Best of luck in the coming year,

  
Peter E. Joseph  
Town Manager



# Public Works Department

## Annual Report 2010

2010 was a very busy year for our department. Because of the lack of snow this past year, we were able to concentrate on a significant number of other projects. In the first part of the year, we focused on cutting problem trees around the community including trees that were either a danger to buildings or the utilities around them. Thanks to the Fire Department, we were able to save a considerable amount of time and money by utilizing their ladder truck and manpower.

When we were not out plowing snow, we were working on cutting the road right-of-ways on Parker and Bog Roads. By doing this work internally, we saved an enormous amount of money on the total cost of the Four Roads Project that was to follow in the spring. Because of the lack of snowfall, sidewalks and property clean up were completed well ahead of schedule. The minute amount of frost in the ground also allowed us to open the cemetery for burials in late April which was the first time that has happened in the twenty plus years I have worked for the Town. In between projects, our usual seasonal work of line painting, brush cutting, hydrant sand blasting and painting, street sweeping, fertilizing ball fields and cemeteries, aerator maintenance at the sewer lagoons and catch basin repair and cleaning. Our crew also took classes which were necessary to retain our water and sewer licenses.

Throughout the spring and summer seasons, Pollard Road was ground up and paved, and School Street as well as East Spur were overlaid with a new wearing surface. Any drainage issues on Mansion Hill and Connector Road were also taken care of. Of course, the major road construction project also known as the Four Roads Project on Bog, Parker, Maltias and Goodbout roads was completed. There were some issues we had to tackle throughout the project, but everything was satisfactorily completed with some clean up to take place in the spring of 2011. Part of our Public Works Department crew, Andy Nicol and Dave Dovoluk, worked on and replaced trim boards and gable end sheathing on the Community Center building. They also replaced all of the trim boards on the Town Hall as well as installed all new vinyl siding and some sheathing, new windows and doors on the Kanc Rec Base building. Being able to do this work, "in house" was a great savings to the Town.

We are excited to announce that there is a new walking path, The Riverwalk Trail, that was constructed behind the Old Mill site. Caulder Constuction and our crew did the construction of the path while John Hettinger and Marilyn Sanderson were extremely instrumental in securing funding as well as the planning and development of it. We hope to complete another phase of the trail this spring. Towards the end of the year, we finished video taping and cleaning the rest of our sewer collection system. Being able to video the pipes, brought a few problems to the surface which we were quickly able to repair.

I would like to thank my crew, Dave Beaudin, Andy Nicol, Daryl Hart, Dave Dovoluk and John Lynch for all the support and hard work they have done for the Town in 2010.

Respectfully Submitted,



Bill Willey  
Public Works Director  
Town of Lincoln

# Planning Board and Zoning Board of Adjustment Annual Report for 2010

CY 2010 was relatively slow when compared to previous years as the economy was in the beginning stages of recovery. Though we were disappointed with the quantity of development on the commercial side, there was a stable amount of development on the residential end, particularly new construction of second homes. Year-round residents also used the economic downturn as an opportunity to invest in their existing homes and conduct needed renovations and additions. Overall, the Planning Department issued 39 Building/Demolition permits, 14 Sign Permits, 8 Applications for Site Plan Review, and 4 Subdivisions. This equated to an additional 57,723 square feet of development totaling \$8,239,301 in value.

## Economic and Residential Development

The Planning Board began the year with the conditional approval of a major development from Lincoln South Mountain Partners. The proposal was to construct 59 units to be located within 5 buildings. Loon Mountain saw some changes with the approval of a new Zip Line and “G-lift”.

Though commercial development was certainly slow, there were some service sector businesses added. This was most notable, at the Lincoln Square Mall with the addition of a new Subway Restaurant and Chutters Candy Store. Common Man Restaurant also applied for Site Plan Review to expand their restaurant. However, the expansion was temporarily put on hold.

There was also some discussion regarding the possibility of creating a Tax Increment Financing (TIF) district in town. TIF's are an economic development tool that allow municipalities to capture additional revenue from incremental increases in property values that occur as a result from infrastructure improvements that are made in that district. There have been many successful cases in other towns. After researching the possibility, the idea may have promise for Lincoln and we will continue to investigate the possibility in 2011.

## Lincoln Planning Board

The membership of the Planning Board saw no personnel changes for CY 2010. The Planning Board members for 2010 and their meeting attendance for the year was as follows:

Members:	Pat Romprey	Chairman	16 of 22 meetings
	Joe Chenard	Vice Chairman	16 of 22 meetings
	Jim Spanos	Clerk	21 of 22 meetings
	Peter Moore	Selectmen's Rep.	20 of 22 meetings
	John Hettinger	Member	20 of 22 meetings
	Charlie Cook	Alternate	20 of 22 meetings
	Tom Adams	Alternate	15 of 22 meetings
	Deanne Chrystal	Alternate	12 of 22 meetings
Staff:	Peter Joseph	Town Manager	20 of 22 Meetings

## Planning and Zoning (Cont.)

Stacy Havlock(left)	Planning Administrator	2 of 2 Meetings
Matt Henry	Planning Administrator	13 of 13 Meetings

### Lincoln Zoning Board of Adjustment

The only change in the membership this year included the appointment of Paul Beaudin as a member of the Zoning Board of Adjustment. The ZBA heard 5 cases this year, 4 having to do with disputed Zoning Boundaries and one area variance for relief from setback requirements on a residential home.

The Zoning Board of Adjustment for 2010 and their meeting attendance for the year was as follows:

Members:	Joe Chenard	Chairman	3 of 3
	Ron Comeau	Vice Chairman	2 of 3
	Patricia McTeague	Selectmen's Rep.	2 of 3
	Tom Smith	Member	3 of 3
	Paul Beaudin	Member	0 of 0
	Wilfred Bishop	Alternate	0 of 3
Staff:	Peter Joseph	Town Manager	1 of 3
	Matt Henry	Planning Administrator	2 of 2

### Capital Improvements Program Committee

The Capital Improvement Program was formed in order to assist the Budget Committee & Board of Selectmen in their annual budget preparation, as well as assist with determining the best use of Impact Fee revenue. Capital Improvements are defined as capital expenditures totaling more than \$15,000, but may also include items that are less than that to ensure ongoing maintenance is performed on an annual basis. The Capital Improvement Program Committee (CIPC) had another successful year meeting eight times and managing to stay within \$10,000 of its target. The CIPC is happy to report that it did not have to include any projects that would have required bonding. The committee was comprised of Chairman John Hettinger, Town Manager Peter Joseph, and Selectman Deanna Huot and included the staff support of Finance Director Helen Jones and Planning Administrator Matt Henry. One major change was to how the Capital Improvement Program defined its priorities. Projects are now classified as follows:

- Class "A": Urgent – Money to be spent next year
- Class "B": Needed within the next 6 years but not anticipated in next FY Budget
- Class "C": Necessary, but deferred due to lack of available funding
- Class "D": Premature – may be necessary but needs additional research, planning, coordination or policy direction

### Village Core Developments

2010 was a year of considerable progress in the Village Core area, particularly with regard to the Riverfront Park and Trail System project. This was made possible due to strong partnerships with InnSeason Resorts, the Landing at Loon Mountain, Horizons Engineering, the New Hampshire Department of Resources and Economic Development (NHDRED), and the New Hampshire Charitable Foundation. Thanks to these

## Planning and Zoning (Cont.)

businesses and governmental contributions, have successfully completed the surfacing of the first third of the Riverwalk Trail and added appropriate signage. Additional in-kind service donations from Loon Mountain provided tree cutting for the remaining two thirds of the Trail, allowing the Trail to be opened for snow shoeing and cross country skiing this winter.

We also have continued the process of obtaining necessary easements and have been looking for additional, and creative, funding mechanisms to support this project. Most recently, the Town of Lincoln was awarded a grant of \$25,000 from NHDRED for the portion of the trail on Town owned property and has advanced to the final stages of a Land and Water Conservation grant (\$27,000) through the National Parks Service. The Town has also submitted a letter of intent to apply for a New Hampshire Department of Transportation Scenic Byways grant. The Town of Lincoln has continued to appropriate approximately \$10,000 each year in Capital Reserve Funds to be used as "matching funds" with which to leverage future grants. We hope to be fortunate enough to continue to receive both the internal and external funding necessary to complete the project within the 10 year timeframe stated in the project description. Our thanks go out to the many volunteers who have donated their time and efforts, especially John Hettinger and Marilyn Sanderson who have been driving forces throughout this project.

### **Other 2010 and Upcoming 2011 Activity**

This year, the Planning Board underwent some significant administrative changes related to its procedure. We drafted and approved a Planning Board Protocol document that has made meetings and public hearings run more smoothly. We have also began the very tedious task of converting our files and maps from the old map/lot numbers to the new numbers. In 2011, we are planning on looking into the possibility of developing a Building Code Enforcement mechanism that would have minimal to no additional tax impact to the residents.

Though development may pick up in 2011, the slow activity may give us breathing room to take a step back and attempt to tackle some "big picture" projects that in a more prosperous economy are often overlooked. The most significant of these is updating the town's Master Plan. The last time the town's Master Plan was updated was in 2003 and the Planning Board has begun working with North Country Council in hopes of determining what needs to be updated and changed.

We also have several Zoning Amendments on the ballot for 2011. Most of these amendments are meant to clarify ambiguous items, as well as simplify sections that were difficult to interpret; mainly the fence section of the Land Use Plan Ordinance. If you have any questions or require assistance with issues related to Planning and/or Zoning, please do not hesitate to contact the Planning and Zoning Department. We look forward to a great upcoming year!

Respectfully submitted,  
For the Boards and Committees

  
Matt Henry

# Lincoln Police Department

## Annual Report 2010

The Lincoln Police Department experienced 2010 as a very busy and understaffed year. There were three officers' positions to be filled, one administrative assistant position and two dispatcher positions. Fortunately, we discovered 2 very good Dispatchers to fill the vacant positions, John Gaites and Megan Gaites. Megan had worked part time for us previously and had volunteered to travel to Haiti as a volunteer in the aftermath of the earthquake. On her return she was given the opportunity to take a full time position. Kristen Romprey who had also worked for us part time, and was an energetic and creative worker, qualified for the Administrative Assistant position.

Two excellent candidates were selected for the officer positions and they graduated in December from the NH Police Academy. Officer Bassett received an award for his motivational skills. Both Officers Bassett and Perry will be finished with their departmental training by February 2011.

The process of recruiting, background investigations and training is intensive and takes a long time to do correctly. Fortunately, the members of this Department were able to carry through and continued to work hard although a lot of extra responsibility was given to them. The final vacant officer position should be filled in early 2011.

The Department's website provides a wealth of information on the Department and its activities. It includes a place to obtain forms, safety tips and a youth safety page. It is evolving each month to improve and we would welcome your visit to [www.lincolnnhpd.org](http://www.lincolnnhpd.org)

Our School Resource Officer continues to be an asset to both our Department and the community. Officer Ulwick has integrated himself well into the school community and is looking forward to the coming year.

In 2010, the Department was evaluated by the Commission on Law Enforcement Accreditation. Over 450 standards of liability were reviewed, records had to be sent out to be evaluated and finally nationally accredited auditors visited the police department for three days to meet the community, officers and examine our records. In June, I went before the Commission at a hearing with the Town Manager and Officer Stevens to review the Commission's findings and answer questions about our operations. That evening, we were awarded our National Accreditation, making the Lincoln Police Department one of only 8 agencies in the state so accredited.

The process is a long one, but ensures that everyone is doing their jobs to a uniform standard: from routine paperwork to arrests to evidence to patrol and to handling complaints and commendations. The three year process to obtain this was paid for by our insurance underwriter, Primex. Our agency receives an insurance discount as long as we maintain this status.

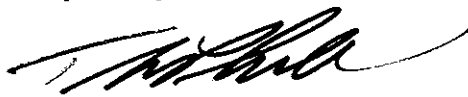
Training from FEMA and NH Emergency Management was received last year under a grant and we continue to work with these agencies to ensure all public safety officers can avail themselves of this training in 2011.

While our officers and civilian employees have all been performing outstanding work, three officers were selected for the three awards we give annually:

Sgt Jeffrey Meier	Top Cop for arrests in 2010
Officer Joseph Deluca	Traffic Safety Award
Officer Michael Stevens	Parking enforcement

I am grateful for the support that we receive from the residents and business community. The cooperative spirit of Lincoln has assisted us in 2010 as it did in 1930 when the department appointed James Carey as its first Chief of Police. The 80<sup>th</sup> anniversary of the Lincoln Police was enhanced by the community that supports us and all members of the Department, past and present.

Respectfully submitted,



Theodore P Smith  
Chief of Police



<b>2009</b>	<b>Statistics</b>	<b>2010</b>
19829	Calls for service	18843
456	Total Offenses	421
44	Felonies	51
235	Crimes	220
137	Non-crimes	119
80	Arrests on site	107
40	Warrants etc Arrests	29
50	Summons Arrests	19
170	Total Arrests	159
33	Protective custody	54
11	Juvenile Offenses	11
23	Restraining orders	13
1004	Traffic Citation includes warnings	689
85	Accidents	83

# Emergency Management Annual Report for 2010

The Lincoln Emergency Management program is based on developing and improving cooperation with various Public Safety Agencies in Lincoln, the surrounding area, the State of New Hampshire and the Federal Government.

During 2010, the Lincoln Emergency Management Program concentrated on the Dispatch center, improving communications equipment and developing and training on an emergency call system for the town. Currently, our Dispatch center is capable of notifying everyone in Town by phone, email and text messages to their cell phone of an emergent situation. While we have the home phone numbers in our data base, the cell phone numbers and email addresses need to be provided to us. At various times throughout the year we have requested this information, but few members of the public have provided it. This information is kept private and is only used in an emergency to provide information and directions. If you would like to be on the list you can call the Lincoln Police at 603-745-9000 or go to the Lincoln Police website [www.lincolnnhpd.org](http://www.lincolnnhpd.org) in order to email us your contact information.

A second program was developed to assist the elderly and vulnerable citizens. The program is based on developing priorities in the case of an emergency and establishing who would receive emergency assistance first. For example, a person who needs a medical device run by electricity would be a first priority issue and we would continue through our list of registered members. Although we have spent a lot of time and effort developing this program, few citizens have actually availed themselves of this assistance. Our New England Yankee spirit of independence sometimes gets in the way of asking for help and it is hard to think of harsh winters during June, but if you know of anyone who should be signed up, please contact the police department and we will send an officer to explain the program to them.

In 2011, we will be working on developing training for Police, Fire and Ambulance personnel. The Department of NH Emergency Management, the Federal Emergency Management Agency (FEMA) and Homeland Security will be meeting with us to discuss local training programs and also to provide free training in other areas. This combined training, together with a number of desktop exercises will continue to improve the Lincoln Emergency Management Program.

We are still looking for volunteers to assist and develop our Citizen Corps program. If you wish to volunteer please contact me.

Respectfully submitted,



Theodore P Smith  
Emergency Management Director



*Former Public Works Pick-up Truck Converted to Police Utility Vehicle*

# Lincoln Fire Department Annual Report 2010

*In 2010, the Lincoln Fire Department responded to the following 166 calls:*

Type of Call	#	Type of Call	#	Type of Call	#
Alarm Activation	52	Motor Vehicle Accident	37	Carbon Monoxide Alarm	14
Forest Fires	2	Bulk Propane Tank Leak	2	Motor Vehicle Fire	3
Mutual Aid	9	Trees on Wires	2	Assist Unit 12	7
DHART Landing	8	Dumpster Fire	2	Smoke Investigations	9
Service Call	6	Structure Fire	3	Chimney Fire	3
Fuel Spills	4	Carry Outs	1	River Rescue	2
				Total Calls	166

*The following individuals served on our volunteer Fire Department in 2010*

Nate Haynes	Chief
Leo Kenney	Deputy Chief
Ron Beard	Captain
Ron Emerson	Lieutenant/Safety Officer
Ed Peterson, Jr.	Lieutenant/Training Officer/Career Certified Firefighter/ Water Rescue
Shawn Woods	Lieutenant /Assistant Training Officer
Cliff Dauphine	C1/Consultant
Kristin Peterson	Firefighter
Jon Place	Firefighter
Mike Harrington	Firefighter
Colin Haase	Firefighter
Nick Varin	Firefighter
Steve Bomba	Firefighter
Scott Wood	Firefighter
Garrett Place	Firefighter
Ryan Peterson	Firefighter
Ashlee Bureau	Firefighter
Vicky Camacho	Firefighter

**THANK YOU FOR YOUR DEDICATION FIREFIGHTERS!**



# Lincoln Fire Department Annual Report 2010

As you can see from the high volume of calls, it has been a very busy year for the Lincoln Fire Department. Our firefighters responded to many carbon monoxide alarm calls this year. Please remember that carbon monoxide is a silent killer and if you do not own a carbon monoxide detector, be sure to purchase one right away. Getting in the habit of changing the batteries in all smoke and carbon monoxide detectors in your home with daylight savings time is also a great idea. I cannot stress enough how important it is to have functioning detectors in your home and business- they may save your life.

Please remember to obtain a permit from the Fire Department before any campfires, outside fires or burning of brush.

A special thanks goes out to my sister, Donna Currier for helping to spruce up the Fire Station. Her donation of time and talent in making new curtains for the Fire Station is really appreciated by all of us. A wholehearted thank you also goes out to Ed Peterson, Jr., our Lieutenant and Training Officer, who is serving our country in Kuwait. Best of luck to you and we will see you when you get back.

As we close out another year, I would once again like to thank the Town of Lincoln for its support of the Fire Department and send a special thanks to all the businesses that support us. Your donations of food, drink and company do not go unnoticed.

Respectfully submitted,



Nate Haynes  
Lincoln Fire Chief



*Photo Courtesy of Joe Conn*

# 2010 Report of the Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 1-800-498-6868 or [www.des.state.nh.us](http://www.des.state.nh.us) for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nhdf.org](http://www.nhdf.org).

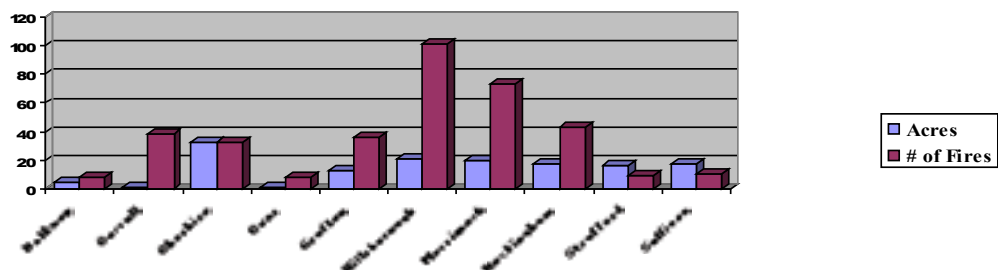
This past fire season had a slightly lower number of fires, as well as lower number of acres burned than the 5 year average. What made this fire season somewhat unusual was that it lasted most of the summer. New Hampshire typically has a fairly active spring fire season and then the summer rains tend to dampen fire activity later in the season. This year virtually all areas of the state had fires throughout the summer due to the periodic dry spells throughout the season. As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by contracted aircraft and the NH Civil Air Patrol when the fire danger was especially high. The largest fire for the season was 10.3 acre fire in Charlestown. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2010 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

## 2010 FIRE STATISTICS

(All fires reported as of November 2010)

(figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	5	8
Carroll	1	38
Cheshire	33	33
Coos	1	8
Grafton	13	36
Hillsborough	21	101
Merrimack	20	73
Rockingham	18	43
Strafford	16	9
Sullivan	17	11



## CAUSES OF FIRES REPORTED

			Total Fires	Total Acres
Arson	3		2010	360
Debris	146		2009	334
Campfire	35		2008	455
Children	13		2007	437
Smoking	13		2006	500
Railroad	0			
Equipment	18			
Lightning	4			
Misc.*	128	(*Misc.: power lines, fireworks, electric fences, etc.)		

**ONLY YOU CAN PREVENT WILDLAND FIRE**

## Health Officer Annual Report 2010

This was a routine year for the Lincoln Health Department. The team, consisting of Deputy Health Officers Police Chief Ted Smith, Public Works Director Bill Willey, and me responded to a wide variety of calls ranging from complaints related to free range animals, food quality, swimming pools, garbage buildup and poor interior living conditions. We also conducted daycare facility inspections, interior living condition inspections, and hotel inspections. Our office works closely with officials from DES, the State Health Officer Liaison and the State Food Inspector.

There has been a lot of talk about bed bugs this past year. These pests have been a hot topic around the country and dealing with them has been a real issue for apartment owners, businesses, and hotels in parts of NH. That said, to date there have been no bed bug infestations reported or found in our local establishments. Protecting our travel and tourism industry really comes down to educating the community in successfully preventing and addressing infestations. For more information on the topic, check out [www.nhbedbugs.com](http://www.nhbedbugs.com).

With the multitude of snowstorms we had this winter, it is hard to believe that spring is right around the corner. As always, we like to remind you to remove your bird feeders early in the season and to keep your trash confined in metal, animal-proof containers so as not to entice the bears. Also, be sure to get in the habit of wearing long sleeves and bug repellent to prevent mosquito bites.

I look forward to continuing our efforts to protect our community and enjoy a high level of health in a clean and beautiful environment.

Respectfully Submitted,

A handwritten signature in black ink that reads "Brook Rose". The signature is written in a cursive, flowing style.

Brook Rose  
Lincoln Health Officer

# 2010 Lincoln Public Library

## LIBRARY STATISTICS

AF /ANF 6486	JF /JNF/YA 4451	AUDIO/VIDEO 6418	COMPUTER USE 4978	WIRELESS 684	ILL'S REQUESTED/LOANED 669	331
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Over the past year, we focused our attention on creating a more accessible and functional library for the community members of Lincoln. By doing so, we maintained our status as New Hampshire's only 5-star library, collaborated with the Chamber of Commerce for our first annual Murder Mystery Weekend, continued to provide diverse programming for adults and children, installed and implemented a new online circulation system, and benefitted from the ongoing interest, fundraising, and improvements provided by the Friends of the Lincoln Library (FOLL). These efforts are best highlighted by the following list of successes:

The American Library Association and the Library Journal announced, for a second consecutive year, that the Lincoln Public Library was rated as New Hampshire's only **5-star library**.

In February and March, we participated in the statewide book discussion of *To Kill a Mockingbird* by Harper Lee. We hosted several programs and book discussions, as well as offered a viewing of the film, starring Gregory Peck, at Lincoln Cinemas IV. We were excited and impressed with the participation in this program which drew from local and surrounding communities..

In April, we collaborated with the Lincoln-Woodstock Chamber of Commerce to host the 1<sup>st</sup> annual **Murder Mystery Weekend**, "Death by Chocolate." Sixty sleuths participated in a town wide mystery hunt -- interviewing live suspects, collecting clues, analyzing the crime scene, and forming their own conclusions. On Sunday, the killer was revealed at Loon Mountain. In addition to the weekend-long event, the library hosted a mystery writer's panel, showcasing three New England authors. The success of this first weekend assured the production of a 2nd annual Murder Mystery Weekend, "A Taste for Murder," to be held April 16-17, 2011.

Our programming this year proved diverse and entertaining to all who participated. We hosted our annual summer reading program for children and adults with events, including storyteller **Simon Brooks**, who brought folktales to life. New Hampshire Fish and Game offered a **Let's Go Fishing Workshop**, followed by a field trip to Beaver Pond to practice the skills learned by the program's participants. All the children in attendance received their very own NH fishing license. PSU professor and author **Joseph Monninger** discussed his books and writing techniques, as well as reading one of his short stories. Additionally, the library's book club chose Mr. Monninger's novel *Eternal on the Water* as one of their monthly selections. Poet and PSU professor **Liz Ahl** read poetry from her most recent publication, *Luck*, for National Poetry Month. Lastly, we hosted three programs provided by the **NH Humanities Council**.

In September, we unveiled our new online **Circulation System**, which can be used by all of our patrons. This system allows our patrons to peruse our collection, view the status of their accounts, and communicate online with our staff, among other things, from the comfort of their own home or office, as well as at their own convenience, 24 hours a day, 7 days a week.

The **Friends of the Lincoln Library (FOLL)** has been very active this year. Their fundraisers and membership drives have been very successful, giving them the opportunity to purchase two new reading chairs, museum passes, and subscriptions to three newspapers, children's book, DVDs and Audio books. Their largest acquisition was the purchase of an LED projector, screen, and sound system. **Todd Kent** was hired to install the equipment in our meeting room, which will enable us to offer the equipment to groups utilizing our new meeting room as well as for our own use for future events and programs.

Finally, an art hanging system was purchased for the meeting room.

Thank you for your continued support of the Lincoln Public Library.

Respectfully submitted,

*Carol Riley*  
Carol Riley, Library Director

New Hampshire's Only 5 Star Library



National Dental Health Month

# Lincoln-Woodstock Recreation Department

## Annual Report for 2010

The Lincoln – Woodstock Recreation Department would like to recognize all those who participated in a sport, an activity, a class or attended a Recreation Department event during 2010. As we begin 2011, I hope that you can find the time to recreate either by yourself or with a friend or family member.

In 2010 the Recreation Department offered many programs and events for all ages of the Lincoln – Woodstock Community. This includes senior citizen trips to **Trapp Family Lodge; The Wright Museum of WWII History**, with lunch at Morrisey's Front Porch; **Frye's Measure Mill**, with lunch at the Harvest Restaurant in Wilton; **The Fryeburg Fair; and Christmas Shopping** at the **Christmas Tree Shop and the Rockingham Mall in Salem.**

In 2010 we had 5408 skiers at the Kanc ski area, 108 Kanc Camp participants, 56 Adventure Camp participants; 74 Basketball players, 109 baseball, softball, farm league and t-ball players, 76 soccer players, 62 kids took swimming lessons, 27 golf lesson students, 26 Afterschool participants, 17 Outing Club participants, 24 gymnastics participants, 24 Kanc Carver participants, 20 Pre-Skiers, 22 adults took part in Zumba Classes, 3 adults took yoga classes, 49 adults took part in line dancing classes, 22 students participated in science club, 10 children participated in Zumba classes, 32 future chefs took cooking classes, 138 Food Pantry participants, 221 Adult open basketball participants, 172 middle & high school open gym participants, and 86 Senior Citizen trip participants. The usage breakdown was 3042 participants from Lincoln (or 43%) and 2643 participants from Woodstock (or 38%), and 1338 from out of town (or 19%) for a total of 7,023 participants this year!

### **2010 Improvements Included:**

**The Father Roger Bilodeau Community Building** projects included **removal of the rotting boards on the exterior of the building and replacing them with newly painted boards and vinyl trim boards, and new Vinyl "Main Entrance" letters were installed.** These projects were completed by the *staff of the Lincoln Public Works Department!*

**The Community Center and the Kanc Recreation Area** each received new **AED machines.** Thanks to *Lin-Wood Ambulance Director, Robert Wetherall* for working with us to get these at a discounted rate.

**The Kanc Recreation Area** received a new **water bubbler** for the field area; a **new tow hut, a shortened/ spliced tow-rope, rotted boards re-placed on the slope benches, and printed tickets for the Kanc Ski Area; the Main Building being re-sided and the windows and doors replaced; bathrooms with new hand dryers, new soap dispensers and newly tiled floors; and a new pool table for the game room.** These projects were completed by the *staff of the Lincoln Public Works Department, by volunteer labor from Blaise Duguay, and the pool table was donated by the Lin-Wood Friends of Recreation.*

**In 2010 a Tracphone was purchased** for use by the staff that supervise the afterschool and adventure camp programs.

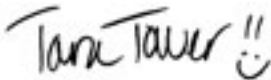
**Ninth State Dance Studio, and owner/ director Carol Morrison and her staff ran youth dance classes and adult Zumba classes at the Community center in 2010.**

# Lincoln-Woodstock Recreation Department Annual Report for 2010

**The “old blue” 15-passenger van was replaced with a newer and safer 15-passenger van, and a 3<sup>rd</sup> 15-passenger van was rented for the 8-week adventure camp program (so that 40 campers ages 10-14 could participate in this popular program).**

**In 2010 the officers for the Lincoln-Woodstock Friends of Recreation were: *President, Stacey Caulder; Vice-President, Jessica Tamulonis; Treasurer, Vicki Iles; Secretary, Danielle Avery.*** This group coordinates and staffs many events each year. Some of these events are just to strengthen community pride (the 4<sup>th</sup> of July games & BBQ, the Memorial Golf Tournament, or the Just for Kids shopping), and some are to raise funds (Memorial Day Yard Sale, the Veteran’s Day Craft Fair, or the Ski-A-Thon), but all of them truly benefit the Lincoln-Woodstock community as a whole! We are fortunate to 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.

Respectfully Submitted,



Tara Tower, CPRP  
(Certified Park & Recreation Professional)  
Recreation Director



# Solid Waste Facility Annual Report 2010

Amazing is the best way to describe 2010! Our first full year of mandatory commercial recycling was implemented which resulted in recycling *20 more tons* of the co-mingled product brought to the Solid Waste Facility. This year the Solid Waste Board also passed mandatory residential recycling regulations. We hope that this will result in increased recycling, which in turn brings down disposal costs and increases recycling revenues, saving our community money. We had our best year yet for increased revenues. Over the past 12 years, we have brought in more than \$300,000 worth of recycling revenue.

Just a reminder that we will not be hosting a hazardous waste disposal this year because we only hold one every other year. This year, the Solid Waste Facility also applied for and received a grant in the amount of \$2,895 to purchase recycling bins that are being made available to homeowners. Please stop by and any one of the attendants would be more than happy to provide you with a bin to aid in your recycling efforts. The supply is limited to one per household. When you stop by for your bin, please be sure to pick up a copy of the new mandatory residential recycling regulations. The informational sheet contains everything you need to know about how to prepare your recycling so we can easily accept it at the Facility. If you have any questions about what to recycle or how to dispose of a product, please do not hesitate to ask and we would be more than happy to assist you. By the summer of 2011, we are hoping that everyone will have the required clear bags for their household trash. The clear bags will be required in order to drop off your garbage at the Facility. Clear bags can be purchased locally as well as at many other stores in the surrounding area. Jimmy Conn and Russell Clark are both knowledgeable in solid waste disposal and they work very hard each and every day to assist our customers. I would like to express my thanks to each of you who take the time and effort to recycle as it does help us all enjoy a more cost efficient, environmentally friendly community.

	Amount	Cost	Revenue	Cost Avoidance
Co-Mingle	215/tn	\$5,423	\$0	\$18,705
MSW	1005/tn	\$87,908	\$0	\$0
Construction & Demolition Waste	360/tn	\$33,168	\$33,435	\$0
Newsprint	65/tn	\$0	\$6,335	\$5,655
Scrap Steel	100/tn	\$0	\$19,432	\$8,700
Cardboard	156/tn	\$0	\$19,766	\$13,572
Aluminum Cans	10,580	\$0	\$7,300	\$460
Textiles	2/tn	\$0	\$0	\$174
Brush	35/yd est	\$0	\$0	\$0
Waste Oil	500/gal	\$500	\$0	\$1000
Fryolator Grease	800/gal est	\$375	\$0	\$0
Compost	120/yd est	\$2000	\$0	\$0
<b>Totals</b>		<b>\$129,374</b>	<b>\$86,268</b>	<b>\$48,266</b>

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 Expenditures 2010 Annual Report

	Totals 2010	Totals 2009	Totals 2008	Totals 2007	Totals 2006
Rent	\$19,714.00	\$30,747.00	\$11,374.42	\$9,330.00	\$14,180.00
Food/Medicine	\$603.37	\$1,086.96	\$229.73	\$1,438.00	\$691.00
Electricity	\$2,306.87	\$1,642.59	\$4,109.18	\$3,847.00	\$3,111.00
Heat/Fuel	\$1,327.82	\$1,714.25	\$4,039.98	\$3,420.00	\$397.00
<b>Totals</b>	<b>\$23,952.06</b>	<b>\$ 35,190.80</b>	<b>\$19,753.31</b>	<b>\$18,035.00</b>	<b>\$18,379.00</b>

As a result of increased outreach, training, resource pairings and increased rates of repayment from some beneficiaries of assistance, the Town of Lincoln's municipal assistance budget was **twenty five percent (25%)** below anticipated expenditures for 2010.

While efforts to assist a large number of applicants due to the down-turned economy and lack of sustainable employment throughout the year continued, every effort to locate resources specific to each individual applicant whenever possible was engaged. Staff continued to partner with Tri-County Community Action and the Department of Health and Human Services among other agencies to provide appropriate resources to residents seeking assistance. Staff continues to participate in trainings, monthly meetings and annual workshops offered by the New Hampshire Local Government Center (LGC) and the New Hampshire Local Welfare Administrators Association. These opportunities have improved and enhanced our understanding of available resources and kept us informed about local, state and federal resources as well as any recent and pending legislative changes affecting local welfare administration. These benefits, along with the networking opportunities afforded through these meetings have provided a benefit to both the applicant in the form of responsive services and the community in terms of expenditures.

As always, working with applicants when possible and practical to locate jobs and cut household costs continues, as do the efforts to provide support during challenging times. The largest program expenditure continues to be rental assistance. However, we do request that clients who have returned to an income level that allows them to repay the Town, do so as they are able. We are pleased to report that the Town of Lincoln received repayments this year of \$3,000.

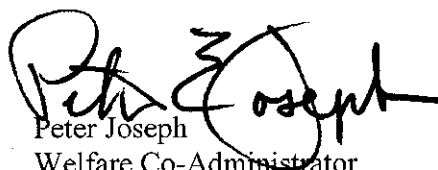
It is important to note and extend a "thank you" to the Lincoln Woodstock Food Pantry. The availability of this resource resulted in a continued decrease in financial assistance for food. The pantry serves a critical need in the community, and continued community assistance is vital to the availability of this resource. Donations are always welcome!

A special thanks goes out to the Lincoln-Woodstock Rotary for all of the hard work and support they provide to our community year round as well as the amazing job they do with the Christmas Community Chest, which provides an abundance of food and childrens Christmas gifts to families in need throughout our community. We were happy to be a small part of that endeavor this year.

Respectfully submitted,



Brook Rose  
Welfare Co-Administrator



Peter Joseph  
Welfare Co-Administrator

# Town Clerk's Report Annual Report 2010

Cash on hand January 1, 2010		\$250.00
2010 Motor Vehicle Registrations		\$273,927.42
2010 Dog Licenses	Town of Lincoln	\$716.50
	State of New Hampshire Fees	\$418.00
2010 Dog Late Fees & Fines		\$151.00
2010 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$692.00
	State of New Hampshire Fees	\$2,289.00
2010 UCC Filings		\$840.00
2010 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$507.79
		\$507.79
	<b>TOTAL RECEIPTS</b>	<b>\$279,791.71</b>

## Remittances to Treasurer

Cash on hand December 31, 2010		\$250.00
2010 Motor Vehicle Registrations		\$273,927.42
2010 Dog Licenses	Town of Lincoln Fees	\$716.50
	State of New Hampshire Fees	\$418.00
2010 Dog Late Fees & Fines		\$151.00
2010 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$692.00
	State of New Hampshire Fees	\$2,289.00
2010 UCC Filings		\$840.00
2010 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$507.79
		\$507.79
	<b>TOTAL RECEIPTS</b>	<b>\$279,791.71</b>

Respectfully Submitted,



Town Clerk

**Tax Collector**  
**Annual Report 2010**  
(unaudited)

**CREDITS**

<b>REMITTED TO TREASURER :</b>		<b>Levy 2010</b>	<b>2009</b>		
Property Taxes		7,355,988.93	410,773.44		
Resident Taxes					
Land Use Change					
Yield Taxes			24.68		
Interest (include lien conv)		6,719.44	27,442.58		
Penalties					
Excavation Tax @ \$.02/yd					
Conversion to Lien (prin only)			204,347.29		
Other Charges		210.00	3,516.00		
<b>DISCOUNTS ALLOWED:</b>					
<b>ABATEMENTS MADE:</b>					
Property Taxes		1,218.00	1,295.61		
Resident Taxes					
Land Use Change					
Yield Taxes					
Excavation Tax @ \$.02/yd					
Utility Charges					
Interest			18.61		
CURRENT LEVY DEEDED		495.00			
<b>UNCOLLECTED TAXES - END OF YEAR #1080</b>					
Property Taxes		513,920.17			
Resident Taxes					
Land Use Change					
Yield Taxes					
Excavation Tax@\$.02/yd					
Utility Charges					
Other Charges					
Property Tax Credit Bal.*			XXXXXXXX	XXXXXXXX	XXXXXXXX
<b>TOTAL CREDITS</b>		<b>7,878,551.54</b>	<b>647,418.21</b>	-	-

**Tax Collector**  
**Annual Report 2010**  
(unaudited)

**DEBITS**

UNCOLLECTED TAXES- BEGINNING OF YEAR* :		Levy for Year of this Report	PRIOR LEVIES		
			2009		
Property Taxes	#3110	XXXXXX	616,416.34		
Resident Taxes	#3180	XXXXXX			
Land Use Change	#3120	XXXXXX			
Yield Taxes	#3185	XXXXXX	24.68		
Excavation Tax@\$.02/yd	#3187	XXXXXX			
Utility Charges	#3189	XXXXXX			
Property Tax Credit Bal**		-\$632.00			
<b>TAXES COMMITTED THIS YR</b>					
Property Taxes	#3110	7,844,374.00			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax@\$.02/yd	#3187				
Utility Charges	#3189				
Other Charges		210.00	976.00		
<b>OVERPAYMENT REFUNDS:</b>					
Property Taxes	#3110	27,880.10			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax@\$.02/yd	#3187				
Cost before lien			2,540.00		
Interest - Late Tax	#3190	6,719.44	27,461.19		
Resident Tax Penalty	#3190				
<b>TOTAL DEBITS</b>		<b>\$ 7,878,551.54</b>	<b>\$ 647,418.21</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Collector**  
**Annual Report 2010**  
(unaudited)

**DEBITS**

	Last Year's levy		PRIOR LEVIES	
	2009	2008	2007	2006 - 2003
Unredeemed Lien bal - Beg of Yr		144,306.05	94,741.66	3,504.36
Lien Executed During Fiscal Year	220,767.16			
Interest & Costs Collected (AFTER LIEN EXECUTION)	6,353.45	15,200.06	31,565.31	
<b>TOTAL DEBITS</b>	<b>\$ 227,120.61</b>	<b>\$ 159,506.11</b>	<b>\$ 126,306.97</b>	<b>\$ 3,504.36</b>

**CREDITS**

REMITTED TO TREASURER		Last Year's levy		PRIOR LEVIES	
		2009	2008	2007	2006 - 2003
Redemptions		96,339.95	72,433.59	84,723.66	
Interest & Costs Collected (After Lien Execution)	#3190	5,780.11	15,374.44	31,602.27	
Abatements of Unredeemed Liens		7,905.50			
Liens Deeded to Municipality		1,141.97	1,257.47	1,411.71	
Unredeemed Liens Bal. End of Year	#1110	115,953.08	70,440.61	8,569.33	3,504.36
<b>TOTAL CREDITS</b>		<b>\$ 227,120.61</b>	<b>\$ 159,506.11</b>	<b>\$ 126,306.97</b>	<b>\$ 3,504.36</b>

Respectfully Submitted,

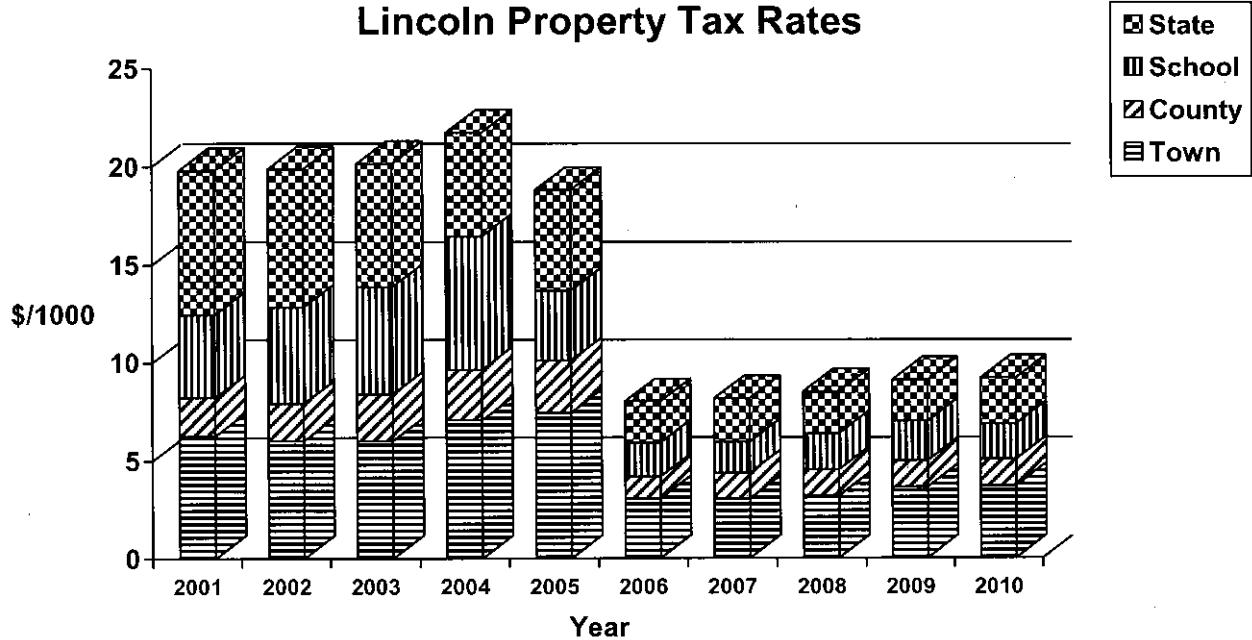
*Susan Whitman*

Tax Collector

# Tax Collector Annual Report 2010

## Lincoln Property Tax Rates

Year	Total	Town	County	School	State
2001	19.81	6.24	1.96	4.24	7.37
2002	19.88	6.00	1.90	4.93	7.05
2003	20.14	6.00	2.37	5.51	6.26
2004	21.73	7.05	2.59	6.82	5.27
2005	18.82	7.43	2.67	3.58	5.14
2006	8.00	3.04	1.12	1.73	2.11
2007	8.15	3.04	1.31	1.59	2.21
2008	8.50	3.18	1.34	1.83	2.15
2009	9.11	3.64	1.34	2.00	2.13
2010	9.20	3.69	1.36	1.80	2.35



# 2010 Statement of Appropriations Taxes Assessed and Tax Rate

**Town Share of Rate:**

Appropriations	\$ 6,238,710
Less: Revenues	\$ 3,190,335
Less: Shared Revenues	\$ -
Add: Overlay	\$ 77,855
Add: War Service Credits	\$ 47,000

Net Town Appropriation \$ 3,173,230

Approved Town Tax Rate \$ 3.69 40% of Total Rate

**Local School Share of Rate:**

School Appropriations - Lincoln	\$ 3,537,196
<b>Less: State Education Taxes</b>	\$ 1,990,544
<b>Less: Adequate Education Grant</b>	\$ -
Net Local School Appropriation	<u>\$ 1,546,652</u>

Approved Local School Tax Rate \$ 1.80 20% of Total Rate

**State Education Share of Rate:**

Equalized Valuation (no utilities)	
\$908,924,268 x \$2.19	<u>\$ 1,990,544</u>
Divided by Local Assessed Valuation (no utilities) \$847,279,424	
Excess State Education Taxes to be Remitted to State	\$ -

Approved State School Tax Rate \$ 2.35 26% of Total Rate

**County Share of Rate:**

County Assessment	\$ 1,165,928
<b>Less: Shared Revenues</b>	\$ -

Net County Appropriations \$ 1,165,928

Approved County Tax Rate \$ 1.36 15% of Total Rate

**TOTAL TAX RATE**

**\$ 9.20** 100%

**Commitment Analysis:**

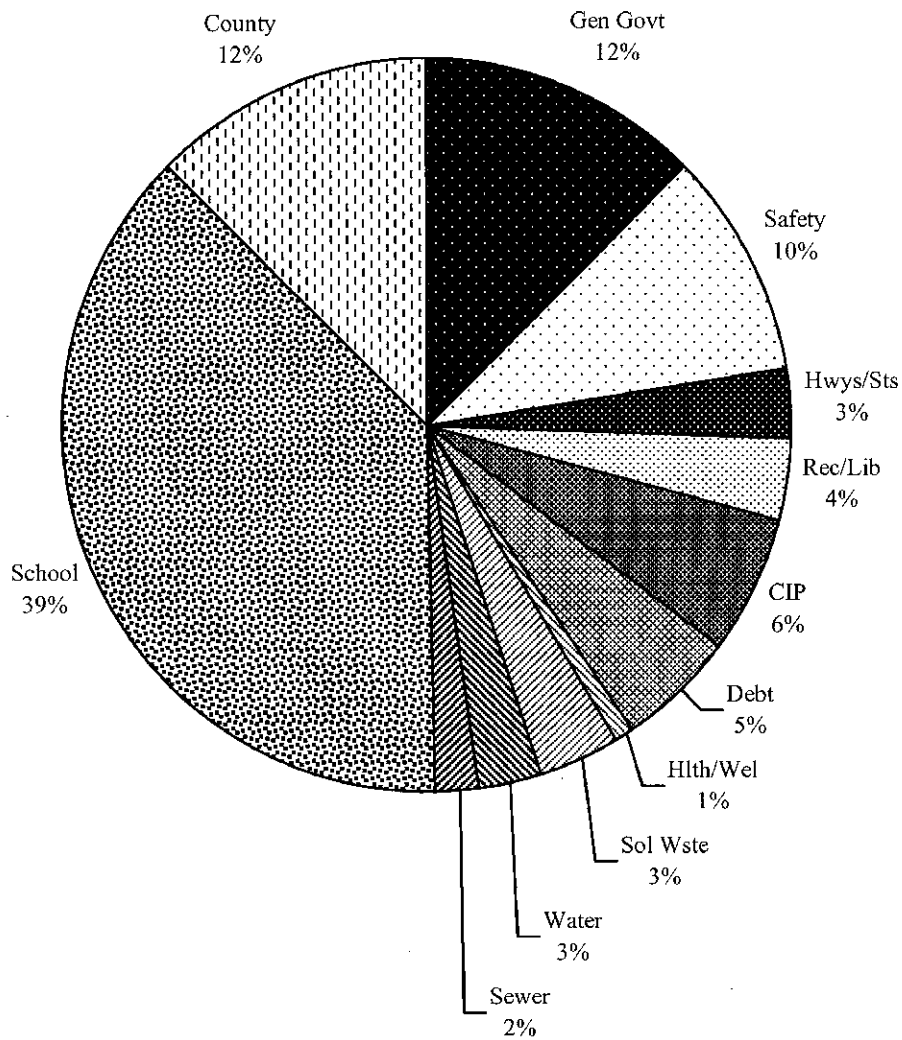
Total Property Taxes Assessed	\$ 7,876,354
<b>Less: War Service Credits</b>	<u>\$ 47,000</u>
<b>Total Property Tax Commitment</b>	<u><b>\$ 7,829,354</b></u>

**Proof of Rate:**

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$ 847,279,424	\$ 2.35	\$ 1,990,544
All Other Taxes	\$ 859,160,204	\$ 6.85	\$ 5,885,810
<b>TOTAL</b>			<u><b>\$ 7,876,354</b></u>

# 2010 Statement of Appropriations Taxes Assessed and Tax Rate

## Where your 2010 Tax Dollar Went





# Treasurer's Annual Report

## January 1, 2010 - December 31, 2010

### General Fund/Police Detail

<b>Balance 01-01-10</b>	\$	<b>2,166,718.18</b>
Received	\$	12,172,834.32
Disbursed	\$	11,726,279.46
<b>Balance 12-31-10</b>	<b>\$</b>	<b>2,613,273.04</b>
Distribution of Funds:		
Citizens Bank	\$	2,608,812.06
NH Public Deposit Investment Pool	\$	4,460.98
	<b>\$</b>	<b>2,613,273.04</b>

### Sewer Tap Fee Account

<b>Balance 01-01-10</b>	\$	<b>169,444.59</b>
Received	\$	139,683.01
Disbursed	\$	188,729.53
<b>Balance 12-31-10</b>	<b>\$</b>	<b>120,398.07</b>
Distribution of Funds:		
Northway Bank	\$	87,210.10
NH Public Deposit Investment Pool	\$	33,187.97
	<b>\$</b>	<b>120,398.07</b>

### Water Tap Fee Account

<b>Balance 01-01-10</b>	\$	<b>37,629.60</b>
Received	\$	71,620.25
Disbursed	\$	45,000.00
<b>Balance 12-31-10</b>	<b>\$</b>	<b>64,249.85</b>
Distribution of Funds:		
Northway Bank	\$	64,249.85

### Water Treatment Cell

<b>Balance 01-01-10</b>	\$	<b>385,493.21</b>
Received	\$	40,886.27
Disbursed	\$	-
<b>Balance 12-31-10</b>	<b>\$</b>	<b>426,379.48</b>
Distribution of Funds:		
Laconia Savings Bank	\$	72,362.00
NH Public Deposit Investment Pool	\$	354,017.48
	<b>\$</b>	<b>426,379.48</b>

## Treasurer's Annual Report January 1, 2010 - December 31, 2010

**Lease/Escrow Account**

<b>Balance 01-01-10</b>	\$	3,644.18
Received	\$	4.93
Disbursed	\$	-
<b>Balance 12-31-10</b>	<b>\$</b>	<b>3,649.11</b>
Distribution of Funds:		
Citizens Bank	\$	3,012.50
Laconia Savings Bank	\$	636.61
	<b>\$</b>	<b>3,649.11</b>

**Bond Proceeds**

<b>Balance 01-01-10</b>	\$	1,357.89
Received	\$	1,650,370.28
Disbursed	\$	1,556,651.33
<b>Balance 12-31-10</b>	<b>\$</b>	<b>95,076.84</b>
Distribution of Funds:		
Citizens Bank	\$	95,076.84

<b>Total Cash 12-31-10</b>	<b>\$</b>	<b>3,323,026.39</b>
----------------------------	-----------	---------------------

Respectfully Submitted,



Wendy J. Tanner  
Town Treasurer

**Treasurers Year End Balance Sheet  
Town of Lincoln New Hampshire  
December 31, 2010**

Submitted by: **Wendy J. Tanner**  
Town Treasurer

**Bank Balances**

NH Public Deposit Investment Pool-General	4,460.98		
NH Public Deposit Investment Water Treat Cell	354,017.48		
NH Public Deposit Investment Sewer	33,187.97		
Citizens Bank - General/Police Detail	5,386.05		
Citizens Bank - Investment	2,478,426.01		
Citizens Bank - Target	125,000.00		
Citizens - Escrow	3,012.50		
Citizens Bank - Bond Proceeds	95,076.84		
Northway - Sewer Tap	87,210.10		
Northway - Water Tap	64,249.85		
Laconia Savings - Water Treatment Cell	72,362.00		
Laconia Savings - Lease/Escrow	636.61		
		3,323,026.39	<b>3,323,026.39</b>

**Fund Balances**

General Fund/Police Detail	2,613,273.04		
Sewer Tap Fee	120,398.07		
Water Tap Fee	64,249.85		
Water Treatment Cell	426,379.48		
Lease/Escrow	3,649.11		
Bond Proceeds	<u>95,076.84</u>		
		3,323,026.39	<b>3,323,026.39</b>

## 2010 Trustees of the Trust Funds

<b>Trustees of the Trust Funds</b>					
<b>(unaudited)</b>					
<b>Account Name</b>	Beginning Balance 12/31/09	Deposits	Expenses	YTD Interest	Ending Balance 12/31/10
Solid Waste Facility Improv.	\$ 20,720.60	\$ 10,000.00	\$ 2,894.00	\$ 37.73	\$ 27,864.33
Fire Truck & Equipment	\$ 182,557.81	\$ 90,000.00		\$ 333.03	\$ 272,890.84
Revaluation	\$ 59,127.83	\$ 35,000.00	\$ 46,453.20	\$ 96.63	\$ 47,771.26
Public Works Vehicles	\$ 28,924.37	\$ 60,700.84	\$ 84,135.41	\$ 37.60	\$ 5,527.40
Police Dept. Equipment	\$ 12,078.32	\$ 5,000.00		\$ 21.88	\$ 17,100.20
Sewer System Rehab.	\$ 16,403.88	\$ 33,000.00	\$ 23,048.57	\$ 29.86	\$ 26,385.17
Water System Rehab.	\$ 143,698.47	\$ 50,000.00	\$ 55,458.77	\$ 203.44	\$ 138,443.14
Road & Street Reconstruction	\$ 92,553.94	\$ 159,000.00	\$ 211,933.59	\$ 116.57	\$ 39,736.92
Engineering & Planning	\$ 9,097.32	\$ 14,400.00	\$ 18,000.00	\$ 8.67	\$ 5,505.99
Roland Dubois Settlement	\$ 151,511.58	\$ 38,296.81		\$ 264.47	\$ 190,072.86
Kanc Rec Area Equipment	\$ 9,017.10	\$ 8,400.00	\$ 400.00	\$ 16.56	\$ 17,033.66
Memorial Park	\$ 100.24			\$ 0.16	\$ 100.40
Cemetery Trust Fund	\$ 60,923.19			\$ 106.16	\$ 61,029.35
Community Bldg Exp. Trust	\$ 15,394.56	\$ 10,000.00	\$ 19,371.26	\$ 10.10	\$ 6,033.40
Cemetery Maint Exp Trust	\$ 9,523.74	\$ 3,950.00		\$ 23.40	\$ 13,497.14
Property & Bldg Maint.	\$ 20,215.94	\$ 26,630.00	\$ 25,359.89	\$ 24.15	\$ 21,510.20
Village Core	\$ 14,689.00	\$ 10,000.00	\$ 900.00	\$ 29.40	\$ 23,818.40
Employee Separation*	\$0.00	\$ 10,000.00		\$ 1.65	\$ 10,001.65
Library Technology	\$ 87.39			\$ 0.13	\$ 87.52
Library Building	\$ 509.84		\$ 330.00	\$ 0.44	\$ 180.28
*Expendable Fund Established at 2010 Town Meeting					

Respectfully submitted, Lutz Wallem and James Spanos, Trustees of the Trust Funds

## 2010 Summary of Valuation

**Value of Land Only:**

Current Use	\$	119,950
Residential		136,981,000
Commerical/Industrial		38,251,840

**Total Value of Taxable Land** **\$ 175,352,790**

**Value of Buildings Only:**

Residential	\$	592,172,394
Manufactured Housing		3,321,220
Commerical/Industrial		80,848,430

**Total Value of Taxable Buildings** **\$ 676,342,044**

**Total Value of Public Utilities** **\$ 11,880,780**

**Total Value Before Exemptions** **\$ 863,575,614**

<b>Less:</b>	Value of Elderly Exemptions	(4,400,410)
<b>Less:</b>	Value of Blind Exemptions	(15,000)

**Total Valuation on Which Tax Rate is Computed** **\$ 859,160,204**

<b>Less:</b>	Public Utilities	(11,880,780)
--------------	------------------	--------------

**Net Valuation without utilities on which tax rate for state education tax is computed** **\$ 847,279,424**

# 2010 Statement of Estimated and Actual Revenues

(unaudited)

<b>TOWN OF LINCOLN</b>				
<b>2010 Statement of Estimated and Actual Revenues</b>				
(un-audited)				
			<b>2010 BUDGET</b>	<b>2010 ACTUAL</b>
<b>Revenue from Taxes:</b>				
	Timber Tax		0.00	0.00
	Payment in lieu of taxes		170,456.00	174,344.00
	Interest on Taxes		80,000.00	90,586.00
<b>Revenue from Licenses, Permits &amp; Fees:</b>				
	UCC Fees		1,200.00	855.00
	Application Fees		2,000.00	4,989.00
	Sign Permits		200.00	220.00
	Motor Vehicle Fees		275,000.00	273,927.00
	Dog Licenses		1,100.00	868.00
	Misc Income/NSF		200.00	608.00
	Vital Records		1,000.00	710.00
	Cable TV Franchise Fees		48,000.00	51,255.00
<b>Revenue from Other Governments:</b>				
	Shared Revenue		0.00	0.00
	Meals & Room Tax Distribution		59,000.00	59,214.00
	Highway Block Grant		24,145.00	26,246.00
	Water Filtration Grant		37,827.00	18,913.00
	Rail Road Fund		0.00	0.00
	TOW - SW		183,892.00	162,087.00
	TOW - RC		106,932.00	98,205.00
	TOW - CB		41,411.00	41,540.00
<b>Revenue from Charges for Services:</b>				
	School Resource Officer		35,800.00	5,304.00
	Ex. Misc Income/NSF		10,000.00	10,232.00
	EX. Grant		0.00	680.00
	PD - Misc Income		6,000.00	3,547.00
	PD - Grant Revenue		50,000.00	0.00
	PD - Parking Tickets		4,000.00	2,417.00
	PD - Court Reimbursements		15,000.00	16,233.00
	PD - False Alarms		0.00	935.00
	PD - Copies of Reports		900.00	1,260.00
	FD - Misc Income		0.00	291.00
	EM - Misc Income		0.00	0.00
	Em - Grant Revenue		0.00	0.00
	PW - Misc Income		0.00	20.00
	SW - Misc Income		0.00	30.00
	SW - Recycling Rev		5,000.00	23,003.00
	SW - Tipping Rev		15,000.00	21,077.00
	WT - Misc Inome		3,500.00	3,725.00
	WT - Water Meter Equipment		180.00	100.00
	RC - Misc Income		100.00	175.00
	RC - Ski Area Rev		14,000.00	15,439.00
	RC - Summer Camp		8,500.00	8,706.00
	RC - Adventure Campe		8,000.00	8,437.00
	CB - Grafton Sr.		5,670.00	6,545.00
	CB - Child Care		10,500.00	9,625.00
	CB - After School		3,500.00	4,465.00
	CB - Misc Income		200.00	1,736.00
	CB - Grant		0.00	0.00
	LB - Equip User Fees		1,000.00	911.00
	VC - Grant		0.00	23,235.00
<b>Revenue from Miscellaneous:</b>				
	Sale of Cemetery Lots		1,000.00	1,800.00
	Sale of Town Property		0.00	2,869.00
	Interest on Deposits		6,000.00	2,520.00
	Insurance Reimbursement		0.00	0.00
	Lease Town Property		2,200.00	2,193.00
	Loon Mtn Donation Settlement		38,297.00	38,287.00
<b>Revenues from Interfund Operating Transfers In:</b>				
	Transfer Water Tap Fees - Debt		45,000.00	45,000.00
	Transfer Sewer Tap Fees - Debt		96,780.00	96,780.00
<b>TOTAL REVENUES</b>			<b>\$ 1,418,490.00</b>	<b>\$ 1,362,144.00</b>

# 2010 Detailed Statement of Payments

(unaudited)

	<i>2010 Budgeted</i>	<i>2010 Expended</i>	<i>Over (Under) Budget</i>
<b>GENERAL GOVERNMENT</b>			
<b><i>Executive</i></b>			
Payroll	127,691.00	125,730.63	(1,960.37)
Public Officials Payroll	22,626.00	22,322.63	(303.37)
Overtime	-	-	-
Grant Expenses	-	677.65	677.65
Telephone	3,900.00	3,558.15	(341.85)
Dues, Travel & Conferences	11,585.00	10,589.09	(995.91)
Contracted Services	51,755.00	53,023.59	1,268.59
Materials & Supplies	12,000.00	10,767.99	(1,232.01)
<b>Subtotal Executive</b>	<b>\$ 229,557.00</b>	<b>\$ 226,669.73</b>	<b>\$ (2,887.27)</b>
<b><i>Tax Collector/Town Clerk</i></b>			
Payroll	22,396.00	18,731.42	(3,664.58)
Payroll Officials	18,740.00	18,731.04	(8.96)
Dues, Travel & Conferences	855.00	623.53	(231.47)
Contracted Services	9,302.00	7,984.84	(1,317.16)
Materials & Supplies	2,031.00	717.58	(1,313.42)
<b>Subtotal Elections</b>	<b>\$ 53,324.00</b>	<b>\$ 46,788.41</b>	<b>\$ (6,535.59)</b>
<b><i>Elections</i></b>			
Payroll-Elections	1,852.00	1,820.40	(31.60)
Contracted Services	105.00	278.25	173.25
Materials & Supplies	825.00	542.85	(282.15)
<b>Subtotal Elections</b>	<b>\$ 2,782.00</b>	<b>\$ 2,641.50</b>	<b>\$ (140.50)</b>
<b>Legal Expenses</b>	<b>21,000.00</b>	<b>17,571.45</b>	<b>\$ (3,428.55)</b>
<b>Subtotal Legal Expenses</b>	<b>\$ 21,000.00</b>	<b>\$ 17,571.45</b>	<b>\$ (3,428.55)</b>
<b><i>Personnel Administration</i></b>			
HealthTrust Health Insurance	168,467.00	154,187.16	(14,279.84)
Health/Dental Insurance Uion	186,300.00	115,601.85	
Life Insurance	7,600.00	9,014.00	1,414.00
Disability Insurance	13,500.00	9,944.22	(3,555.78)
Dental Plan Employee	9,400.00	7,317.62	(2,082.38)
FICA/Medicare Tax Expense	94,953.00	80,968.15	(13,984.85)
Pension Contribution-Police	71,925.00	69,190.11	(2,734.89)
Pension Contribution-Others	73,925.00	72,250.25	(1,674.75)
Unemployment Compensation	2,889.00	2,889.00	-
Workers' Compensation	25,172.00	25,172.00	0.00
<b>Subtotal Personnel Administration</b>	<b>\$ 654,131.00</b>	<b>\$ 546,534.36</b>	<b>\$ (107,596.64)</b>
<b><i>Planning</i></b>			
Payroll	32,401.00	24,833.53	(7,567.47)
Employment Training & Expenses	1,000.00	255.00	(745.00)
Dues, Travel & Conferences	3,500.00	3,221.99	(278.01)
Contracted Services	2,400.00	2,401.60	1.60
Materials & Supplies	1,175.00	312.87	(862.13)
Office Equipment	100.00	154.95	54.95
<b>Subtotal Planning</b>	<b>\$ 40,576.00</b>	<b>\$ 31,179.94</b>	<b>\$ (9,396.06)</b>

# 2010 Detailed Statement of Payments

(unaudited)

	2010 <i>Budgeted</i>	2010 <i>Expended</i>	<i>Over (Under) Budget</i>
<b>GENERAL GOVERNMENT (Continued)</b>			
<b><i>Town Building</i></b>			
Electricity	18,000.00	16,280.53	(1,719.47)
Heating Oil	5,820.00	3,042.90	(2,777.10)
Materials & Supplies	4,000.00	3,863.78	(136.22)
Building & Property Maintenance	18,475.00	20,543.45	2,068.45
<b><i>Subtotal Town Building</i></b>	<b>\$ 46,295.00</b>	<b>\$ 43,730.66</b>	<b>\$ (2,564.34)</b>
<b><i>Cemetery</i></b>			
Payroll	6,463.00	6,562.86	99.86
Materials & Supplies	4,600.00	5,757.20	1,157.20
Fuel - Equipment & Vehicles	300.00	0.00	(300.00)
Equipment	650.00	-	(650.00)
<b><i>Subtotal Cemetery</i></b>	<b>\$ 12,013.00</b>	<b>\$ 12,320.06</b>	<b>\$ 307.06</b>
<b><i>Insurances</i></b>			
Property Liability	34,516.00	30,107.00	(4,409.00)
<b><i>Subtotal Insurances</i></b>	<b>\$ 34,516.00</b>	<b>\$ 30,107.00</b>	<b>\$ (4,409.00)</b>
<b><i>Contingency</i></b>			
	75,000.00	\$ 29,427.93	(45,572.07)
<b><i>Subtotal Contingency</i></b>	<b>\$ 75,000.00</b>	<b>\$ 29,427.93</b>	<b>\$ (45,572.07)</b>
<b><i>Discounts-Abatements-Refunds</i></b>			
Overlay	0.00	0.00	0.00
Abatements & Refunds	0.00	73.26	73.26
<b><i>Subtotal Discounts-Abatements-Refunds</i></b>	<b>0.00</b>	<b>73.26</b>	<b>73.26</b>
<b>SUBTOTAL GENERAL GOVERNMENT</b>	<b>\$ 1,115,870.00</b>	<b>\$ 940,255.89</b>	<b>\$ (175,614.11)</b>
<b>PUBLIC SAFETY</b>			
<b><i>Police</i></b>			
Payroll	651,689.00	619,376.94	(32,312.06)
Payroll-Overtime	61,881.00	47,474.08	(14,406.92)
Grant Expenditures	5,000.00	-	(5,000.00)
Telephone	8,000.00	8,230.51	230.51
Dues, Training, Travel & Conferences	11,000.00	11,717.62	717.62
Contracted Services	66,000.00	79,276.38	13,276.38
Materials & Supplies	6,000.00	6,131.27	131.27
Fuel - Vehicles	24,750.00	29,198.75	4,448.75
Uniforms & Personal Equipment	7,000.00	8,440.66	1,440.66
Equipment	5,700.00	6,112.03	412.03
<b><i>Subtotal Police</i></b>	<b>\$ 847,020.00</b>	<b>\$ 815,958.24</b>	<b>\$ (31,061.76)</b>



# 2010 Detailed Statement of Payments

(unaudited)

	2010 <i>Budgeted</i>	2010 <i>Expended</i>	<i>Over (Under) Budget</i>
<b>PUBLIC SAFETY (Continued)</b>			
<b><i>Fire</i></b>			
Payroll	35,875.00	27,777.55	(8,097.45)
Grant	8,350.00	0.00	(8,350.00)
Telephone	903.00	830.10	(72.90)
Employment Training & Expenses	3,800.00	3,037.65	(762.35)
Dues, Travel & Conferences	1,300.00	469.50	(830.50)
Contracted Services	14,980.00	9,475.99	(5,504.01)
Electricity	1,700.00	1,418.50	(281.50)
Heating Fuel	3,775.00	3,925.67	150.67
Materials & Supplies	1,500.00	1,344.73	(155.27)
Fuel - Vehicles & Equipment	2,020.00	1,423.05	(596.95)
Equipment	9,500.00	10,485.15	985.15
Fire Details & Equipment	2,000.00	1,502.97	(497.03)
<b><i>Subtotal Fire</i></b>	<b>\$ 85,703.00</b>	<b>\$ 61,690.86</b>	<b>\$ (24,012.14)</b>
<b><i>Civil Defense</i></b>			
Payroll	2,600.00	2,600.00	0.00
Employment Training & Expenses	5,000.00	4,124.56	(875.44)
Materials & Supplies	3,000.00	2,810.58	(189.42)
Equipment	5,000.00	5,528.78	528.78
<b><i>Subtotal Civil Defense</i></b>	<b>\$ 15,600.00</b>	<b>\$ 15,063.92</b>	<b>\$ (536.08)</b>
<b>SUBTOTAL PUBLIC SAFETY</b>	<b>\$ 948,323.00</b>	<b>\$ 892,713.02</b>	<b>\$ (55,609.98)</b>
<b>HIGHWAYS &amp; STREETS</b>			
<b><i>Public Works</i></b>			
Payroll	143,945.00	142,786.70	(1,158.30)
Overtime	10,697.00	5,763.85	(4,933.15)
Telephone	2,400.00	1,920.29	(479.71)
Dues, Travel & Conferences	650.00	70.00	(580.00)
Contracted Services	6,350.00	5,412.99	(937.01)
Electricity	3,180.00	3,773.81	593.81
Heating Fuel	4,721.00	3,533.89	(1,187.11)
Materials & Supplies	11,600.00	12,577.32	977.32
Fuel - Equipment & Vehicles	21,283.00	13,304.75	(7,978.25)
Sand & Salt	21,720.00	15,408.86	(6,311.14)
Equipment	4,000.00	4,857.79	857.79
Uniforms	2,100.00	2,536.22	436.22
Highway Block Grant	24,145.00	5,268.00	(18,877.00)
<b><i>Subtotal Public Works</i></b>	<b>\$ 256,791.00</b>	<b>\$ 217,214.47</b>	<b>\$ (39,576.53)</b>

# 2010 Detailed Statement of Payments

(unaudited)

	2010 <i>Budgeted</i>	2010 <i>Expended</i>	<i>Over (Under) Budget</i>
<b>HIGHWAYS &amp; STREETS (Continued)</b>			
<i>Street Lights</i>	43,000.00	40,793.95	(2,206.05)
<b>Subtotal Street Lights</b>	<b>\$ 43,000.00</b>	<b>\$ 40,793.95</b>	<b>\$ (2,206.05)</b>
<b>SUBTOTAL HIGHWAYS &amp; STREETS</b>	<b>\$ 299,791.00</b>	<b>\$ 258,008.42</b>	<b>\$ (41,782.58)</b>
<b>SANITATION</b>			
<b>Solid Waste</b>			
Payroll	110,055.00	109,398.15	(656.85)
Telephone & Alarms	1,300.00	1,314.13	14.13
Dues, Travel & Conferences	600.00	400.00	(200.00)
Contracted Services	193,139.00	149,149.82	(43,989.18)
Electricity	4,030.00	3,297.64	(732.36)
Materials & Supplies	3,000.00	2,453.99	(546.01)
Contingency	1,000.00	0.00	(1,000.00)
Repairs & Equipment	8,835.00	7,904.66	(930.34)
Uniforms	1,500.00	1,711.50	211.50
Grant	-	624.40	624.40
<b>Subtotal Solid Waste</b>	<b>\$ 323,459.00</b>	<b>\$ 276,254.29</b>	<b>\$ (47,204.71)</b>
<b>Sewer</b>			
Contracted Services	192,032.00	189,543.33	(2,488.67)
<b>Subtotal Sewer</b>	<b>\$ 192,032.00</b>	<b>\$ 189,543.33</b>	<b>(2,488.67)</b>
<b>SUBTOTAL SANITATION</b>	<b>\$ 515,491.00</b>	<b>\$ 465,797.62</b>	<b>\$ (49,693.38)</b>
<b>WATER DISTRIBUTION &amp; TREATMENT</b>			
<b>Water</b>			
Payroll	39,672.00	39,678.98	6.98
Overtime	8,129.00	7,320.21	(808.79)
Telephone & Alarms	4,000.00	3,975.58	(24.42)
Employment Training & Expenses	600.00	170.00	(430.00)
Dues, Travel & Conferences	1,670.00	1,792.00	122.00
Contracted Services	11,310.00	21,033.90	9,723.90
Electricity	130,360.00	111,218.39	(19,141.61)
Heating Fuel	22,750.00	21,449.06	(1,300.94)
Materials & Supplies	3,000.00	3,819.09	819.09
Chemicals	28,800.00	29,174.18	374.18
Uniforms	450.00	383.05	(66.95)
U.S.G.S. Monitoring	8,660.00	440.18	(8,219.82)
<b>Subtotal Water</b>	<b>\$ 259,401.00</b>	<b>\$ 240,454.62</b>	<b>\$ (18,946.38)</b>
<b>SUBTOTAL WATER DIST. &amp; TREATMENT</b>	<b>\$ 259,401.00</b>	<b>\$ 240,454.62</b>	<b>\$ (18,946.38)</b>

## 2010 Detailed Statement of Payments (unaudited)

	<i>2010 Budgeted</i>	<i>2010 Expended</i>	<i>Over (Under) Budget</i>
<b>HEALTH &amp; WELFARE</b>			
<i>Health Appropriations</i>	43,565.00	43,679.37	114.37
<b>Subtotal Health Appropriations</b>	<b>\$ 43,565.00</b>	<b>\$ 43,679.37</b>	<b>114.37</b>
<i>Welfare</i>			
Rent - Welfare	25,000.00	19,714.00	(5,286.00)
Food, Medical, Etc.	1,500.00	603.37	(896.63)
Electricity	2,500.00	2,306.87	(193.13)
Heat	3,000.00	1,327.82	(1,672.18)
<b>Subtotal Welfare</b>	<b>\$ 32,000.00</b>	<b>\$ 23,952.06</b>	<b>\$ (8,047.94)</b>
<b>SUBTOTAL HEALTH &amp; WELFARE</b>	<b>\$ 75,565.00</b>	<b>\$ 67,631.43</b>	<b>\$ (7,933.57)</b>
<b>CULTURE &amp; RECREATION</b>			
<i>Recreation</i>			
Payroll	113,485.00	107,389.12	(6,095.88)
Telephone	1,700.00	1,732.68	32.68
Dues, Travel & Conferences	6,352.00	4,718.81	(1,633.19)
Contracted Services	20,675.00	20,910.38	235.38
Electricity	9,520.00	9,141.41	(378.59)
Materials & Supplies	14,000.00	15,498.96	1,498.96
Fuel - Equipment & Vehicles	7,030.00	6,990.29	(39.71)
Propane	2,000.00	1,319.82	(680.18)
Equipment	5,650.00	6,077.54	427.54
<b>Subtotal Recreation</b>	<b>\$ 180,412.00</b>	<b>\$ 173,779.01</b>	<b>\$ (6,632.99)</b>
<i>Community Center</i>			
Payroll	39,719.00	38,672.56	(1,046.44)
Telephone	990.00	956.09	(33.91)
Contracted Services	1,824.00	1,927.30	103.30
Electricity	9,000.00	9,125.57	125.57
Heating Fuel	8,500.00	9,302.33	802.33
Materials/Supplies	3,070.00	3,060.48	(9.52)
Propane	800.00	778.75	(21.25)
Bldg/Prop Maint.	5,000.00	5,087.41	87.41
<b>Subtotal Community Center</b>	<b>\$ 68,903.00</b>	<b>\$ 68,910.49</b>	<b>\$ 7.49</b>
<i>Library</i>			
Payroll	61,333.00	57,667.66	(3,665.34)
Print Materials	5,300.00	4,967.30	(332.70)
Telephone	1,050.00	1,056.81	6.81
Employee Training & Expenses	1,050.00	880.00	(170.00)
Building Maintenance	2,000.00	1,830.61	(169.39)
Speakers & Programs	400.00	496.90	96.90
Contracted Services	2,660.00	2,099.32	(560.68)
Electricity	4,300.00	3,933.65	(366.35)
Heating Fuel	2,900.00	2,659.30	(240.70)
Materials & Supplies	2,500.00	2,268.19	(231.81)
Serials	1,500.00	1,212.84	(287.16)
Audio and Visual Technology	900.00 -	905.41 -	5.41 -
<b>Subtotal Library</b>	<b>\$ 85,893.00</b>	<b>\$ 79,977.99</b>	<b>\$ (5,915.01)</b>

**Over**

# 2010 Detailed Statement of Payments

(unaudited)

	2010 <i>Budgeted</i>	2010 <i>Expended</i>	<i>(Under)</i> <i>Budget</i>
<b>CULTURE &amp; RECREATION (Continued)</b>			
<i>Patriotic Purposes</i>	6,880.00	6,730.62	(149.38)
<b>Subtotal Patriotic Purposes</b>	<b>\$ 6,880.00</b>	<b>\$ 6,730.62</b>	<b>\$ (149.38)</b>
<b>SUBTOTAL CULTURE &amp; RECREATION</b>	<b>\$ 342,088.00</b>	<b>\$ 329,398.11</b>	<b>\$ (12,689.89)</b>
<b>DEBT SERVICE</b>			
Principal Bonds & Notes	316,193.00	316,191.73	(1.27)
Interest Bonds & Notes	195,807.00	195,805.97	(1.03)
Interest Tax Anticipation Notes	1.00	0.00	(1.00)
Bond Expenses 2010	20,300.00	15,827.51	(4,472.49)
<b>SUBTOTAL DEBT SERVICE</b>	<b>\$ 532,301.00</b>	<b>\$ 527,825.21</b>	<b>\$ (4,475.79)</b>
<b>CAPITAL OUTLAY</b>			
<i>Capital Appropriations</i>			
Police Dept Vehicles	33,879.00	32,980.71	(898.29)
Community Building USDA	19,000.00	14,000.00	(5,000.00)
Grant - Village Core	30,000.00	22,334.51	(7,665.49)
Improvements Prkr,Bog,Maltis,Goodbout Rd	1,450,000.00	1,056,484.72	(393,515.28)
<b>Subtotal Capital Appropriations</b>	<b>\$ 1,532,879.00</b>	<b>\$ 1,125,799.94</b>	<b>(407,079.06)</b>
<i>Capital Reserves</i>			
Revaluation	35,000.00	35,000.00	0.00
Community Building	10,000.00	10,000.00	0.00
PW Vehicle	60,000.00	60,000.00	0.00
FD Truck/Equipment	90,000.00	90,000.00	0.00
Sewer Rehab.	33,000.00	33,000.00	0.00
Water Rehab.	50,000.00	50,000.00	0.00
Police Equipment	5,000.00	5,000.00	0.00
Roads & Streets	159,000.00	159,000.00	0.00
Village Core	10,000.00	10,000.00	0.00
Solid Waste Improvements	10,000.00	10,000.00	0.00
Roland Dubois Settlement	38,296.81	38,296.81	0.00
Kanc Rec Equipment	8,400.00	8,400.00	0.00
Property & Building Maint.	26,630.00	26,630.00	0.00
Engineering & Planning	14,400.00	14,400.00	0.00
Cemetery Expandable Trust Fund	3,950.00	-	(3,950.00)
Employee Separation	10,000.00	10,000.00	0.00
<b>Subtotal Capital Reserves</b>	<b>\$ 563,676.81</b>	<b>\$ 559,726.81</b>	<b>(3,950.00)</b>
<b>SUBTOTAL CAPITAL OUTLAY</b>	<b>\$ 2,096,555.81</b>	<b>\$ 1,685,526.75</b>	<b>\$ (411,029.06)</b>
<b>TOTAL BUDGET</b>	<b>\$ 6,185,385.81</b>	<b>\$ 5,407,611.07</b>	<b>\$ (777,774.74)</b>

# **Town of Lincoln**

## **MINUTES OF TOWN MEETING**

### **March 9, 2010**

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 9, 2010. Moderator O.J. Robinson called the meeting to order at 10:00 am. Carol Riley made a motion to dispense with the reading of the entire warrant until 7:30 o'clock in the evening. Joan Hughes 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. Articles 1- 4 were voted on the ballot. Results of Articles 1 - 4 are as follows:

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

**For Selectman** – Three-year term (Vote for one)

R. Patricia McTeague – 117 votes

**Town Moderator** – Two-year term (Vote for one)

O.J. Robinson – 123 votes

**Budget Committee** – Two-year term (Vote for three)

Gerald Kasten – 98 votes

Philip C. Rackley – 103 votes

Ivan Saitow – 97 votes

**Budget Committee** – Three-year term (Vote for four)

Charles C. Cook – 103 votes

Martin Robbins – 92 votes

Marilyn R. Sanderson – 105 votes

Michael J. Simons – 105 votes

**Library Trustee** – Three-year term (Vote for two)

Kasey Moccio – 110 votes

**Cemetery Trustee** – Three-year term (Vote for one)

Peter F. Govoni – 114 votes

**Trustee of Trust Funds** – One-year term (Vote for one)

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

James Spanos – 108 votes

**Supervisor of the Checklist** – Five-year term (Vote for one)  
Carol Riley – 126 votes

**Article 2.** Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the town Land Use Plan Ordinance as follows:

**To amend the Floodplain Development District regulations as required for the Town's continued participation in the National Flood Insurance Program?**

YES – 116 NO – 8

**Article 3.** Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the town Land Use Plan Ordinance as follows: **To amend the Land Use Schedule to include a section addressing “Gaming Facilities”?**

YES – 106 NO – 21

**Article 4.** Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the town Land Use Plan Ordinance as follows: **To amend the Zoning Map to change the designation of 4 parcels along Rt. 3 from the Rural Residential (RR) zone to the General Use (GU) zone?**

YES – 107 NO – 20

**RESULTS OF THE TOWN BUSINESS MEETING  
7:30 O'clock in the evening, March 9, 2010**

Moderator O.J. Robinson called the town business meeting to order at 7:30 pm.

O.J. welcomed and thanked everyone for coming to the town meeting and invited all to exercise their right of democracy. He encouraged the voters to ask questions, comment and to share their opinions to better understand the articles and then obviously vote on them.

O.J. then proceeded to review the rules of the meeting.

1. Please wait to be recognized by the Moderator to speak and announce your name using the microphone.
2. You must be a registered voter in the Town of Lincoln in order to vote
3. If you are not a registered voter and wish to speak you need to get permission from the majority of the people present in order to do that.
4. Please do not shout out comments
5. Keep comments on the issue at hand
6. Each Article needs a motion and a second in order to discuss it
7. Articles can be amended and do not have to match what is in the town warrant (such as the dollar amount) but it has to relate to the subject matter of the article. Once an article has a motion and is seconded amendments can be made. Any amendments need to be moved and

seconded. We will then discuss the amendment and vote on the amendment and once further discussion is completed we will vote on the main article either as it was or as amended depending on the outcome of the amendment vote.

8. Moderator O.J. explained that he can call for a voice vote, or a standing vote, and then if people want to request a secret ballot it will require a petition signed by five registered voters who are present at the meeting.

After reviewing the rules, O.J. recognized a few accomplishments our town completed over the past year. The first item was a tow hut that was built at the top of the Kanc Recreation Ski Slope. The tow hut was built mostly by town employees and with much donated supplies. The ski area now has a much safer and more functional building and a safer exit landing from the rope tow. Also during the year the town resurfaced Maple Street, Church Street and a portion of Black Mountain Road. We installed new windows and insulation at the new community center building primarily using grant money. The town also started cutting for the new River Walk Trail. We received a grant to begin construction on the trail, which will be one of the articles we vote on tonight. The town also made significant progress on digitally mapping the town and all its underground utilities. We also completed the new addition to the library. The Lincoln Library was awarded a five star designation by the National Library Association. We are the only Library in the State of New Hampshire to receive that designation. (A nice round of applause from the voters was heard throughout the gym.)

A sincere thank you was extended to all town employees, volunteers, committees, organizations such as Friends of Recreation, Friends of Lincoln Library, the Rotary Club, Papermill Theater, Chamber of Commerce and all the other people and organizations that make this a great town to live in.

O.J. announced to the voters a couple of omissions in the town report. He mentioned that on page 7 where it lists the Trustee of the Trust Funds the printing got cut on the bottom eliminating Lutz Wallem as the third name as a trustee. Please note that he was involved as a trustee.

O.J. also notified the voters that tonight when Article 31 (which is to transact any other business that may legally become before the meeting) that someone was going to be talking to you about a petition that will be going before the school district related to the composition of the school board and how those members get elected. Further discussion will be had when we get to that article.

The results of the votes cast during the day was presented to the voters and with no further questions O.J. began with Article 5.

**Article 5.** To see if the Town will vote to raise and appropriate the sum of one million, eight hundred ninety thousand, three hundred dollars (\$1,890,300) for the purpose of roadway, water, sewer, and associated utility improvements to Parker, Bog Brook, Maltais Farm and Goodbout Roads; with one million, eight hundred seventy thousand (\$1,870,000) dollars of said sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal

Finance Act, RSA 33:1 et seq., as amended; to authorize the Selectmen to apply for, obtain, and accept federal, state, or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectmen to take any action or to pass any other vote relative thereto. The balance of the appropriation (twenty thousand three hundred dollars (\$20,300.00)) is to be raised by taxation and used for bond costs, legal costs, short-term loan interest, and other costs associated with the bond issue. A 2/3-ballot vote is required. Polls are to remain open for at least one hour following discussion. (The Budget Committee and Selectmen recommend this appropriation).

Motion made by: Paul Beaudin Jr.

Seconded by: David Thompson

Selectman Peter Moore made a motion from the floor to amend Article 5 to read: To see if the Town will vote to raise and appropriate the sum of one million, four hundred seventy thousand, three hundred dollars (\$1,470,300) for the purpose of roadway, water, sewer, and associated utility improvements to Parker, Bog Brook, Maltais Farm and Goodbout Roads; with one million, four hundred fifty thousand (\$1,450,000.) dollars of said sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA33:1 et seq., as amended; to authorize the Selectmen to apply for, obtain, and accept federal, state, or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectmen to take any action or to pass any other vote relative thereto. The balance of the appropriation (twenty thousand three hundred dollars (\$20,300.00)) is to be raised by taxation and used for bond costs, legal costs, short-term loan interest, and other costs associated with the bond issue.

Motion made by: Peter Moore

Seconded by: Paul Beaudin Jr.

There was a brief discussion regarding amendment.

Peter Joseph and Peter Moore explained that the reduction was due to bids coming in lower than anticipated prior to Town Meeting.

The amendment to Article 5 passed unanimously by voice vote.

O.J. Robinson explained that a 2/3 vote by secret ballot is required to pass a bond vote. The polls would remain open for one hour, but the meeting would continue. Moderator O.J. Robinson opened the polls for voting at 7:47 PM.

At 8:59 PM Moderator O.J. Robinson closed the polls for voting on Article 5. O.J. Robinson read the results of the secret ballot vote on Article 5 as amended:

YES – 76 votes

NO - 2 votes

2/3rds vote required Article 5 passed as amended.



**Article 6.** To see if the Town will vote to raise and appropriate the sum of four million, eighty nine thousand, three hundred fifty nine dollars (\$4,089,359) 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 and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.  
Seconded by: Thomas Adams  
Article 6 passed by voice vote unanimously

**Article 7.** To see if the Town will vote to authorize the appointment of the Treasurer pursuant to RSA 41:26-e. Such appointment will be by recommendation of the Town Manager with approval of the Board of Selectmen. The effective date of this action shall be at the expiration of the current elected Treasurer's term, or at the first vacancy of the office, whichever should come first.

Motion made by: Paul Beaudin Jr.  
Seconded by: Charles Cook  
Article 7 passed by voice vote unanimously

**Article 8.** To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) into the **Solid Waste Facility Improvements Capital Reserve Fund** (created in 1999.) (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Thomas Adams  
Seconded by: Charles Cook  
Article 8 passed by voice vote unanimously

**Article 9.** To see if the Town will vote to raise and appropriate ninety thousand dollars (\$90,000) into the **Fire Department Truck and Truck Equipment Capital Reserve Fund** (created in 1989, amended in 1994.) (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.  
Seconded by: Eric Sothard  
Article 9 passed by voice vote with some opposition

**Article 10.** To see if the Town will vote to raise and appropriate thirty five thousand dollars (\$35,000) into the **Revaluation Capital Reserve Fund** (created in 1984, amended in 2008.) (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Charles Cook  
Seconded by: Paul Beaudin Jr.  
Article 10 passed by voice vote unanimously

**Article 11.** To see if the Town will vote to raise and appropriate sixty thousand dollars (\$60,000) into the **Public Works Vehicle and Equipment Capital Reserve Fund** (created in 1990, amended in 2008.) (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: David Thompson  
Seconded by: Paul Beaudin Jr.  
Article 11 passed by voice vote unanimously

**Article 12.** To see if the Town will vote to raise and appropriate five thousand dollars (\$5,000) into the **Police Department Equipment Capital Reserve Fund** (created in 1995.) (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Thomas Adams  
Seconded by: Charles Cook  
Article 12 passed by voice vote unanimously

**Article 13.** To see if the Town will vote to raise and appropriate thirty three thousand dollars (\$33,000) into the **Sewer System Rehabilitation Capital Reserve Fund** (created in 1995). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: David Thompson  
Seconded by: Charles Cook

Paul Beaudin Jr. made a motion to amend Article 13 to read as follows:  
To see if the Town will vote to raise and appropriate thirteen thousand dollars (\$13,000) into the **Sewer System Rehabilitation Capital Reserve Fund** (created in 1995).

Seconded by: James Conn

After a lengthy discussion the amendment to Article 13 was defeated by voice vote.  
Article 13 as written in the warrant passed by voice vote.

**Article 14.** To see if the Town will vote to raise and appropriate fifty thousand dollars (\$50,000) into the **Water System Rehabilitation Capital Reserve Fund** (created in 1995). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Tamra Ham  
Seconded by: Charles Cook  
Article 14 passed by voice vote unanimously

**Article 15.** To see if the Town will vote to raise and appropriate one hundred and fifty nine thousand dollars (\$159,000) into the **Road and Street Reconstruction Capital Reserve Fund** (created in 1994). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Tamra Ham  
Seconded by: Charles Cook  
Article 15 passed by voice vote unanimously

Selectman Patricia McTeague made a motion to restrict reconsideration of Articles 6-15.  
Seconded by: David Thompson  
Motion passed by voice vote unanimously

**Article 16.** To see if the Town will vote to raise and appropriate fourteen thousand four hundred dollars (\$14,400) into the **Engineering and Planning Capital Reserve Fund** (created in 1997). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Thomas Adams  
Seconded by: Tamra Ham  
Article 16 passed by voice vote unanimously

**Article 17.** To see if the Town will vote to raise and appropriate thirty six thousand dollars (\$36,000) into the **Roland Dubois Settlement Wastewater Capital Reserve Fund** (created in 2004), This amount is to come from the Town's general fund. This amount represents the amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation. (The Budget Committee and Selectmen recommend this appropriation.)

(Note: The Roland Dubois settlement calls for additional payments of approximately \$36,000 per year for 5 additional years, and it is the Selectmen's intent to insert additional 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.)

Patricia McTeague made the following motion:

To see if the Town will vote to raise and appropriate thirty eight thousand two hundred ninety six dollars and eighty one cents (\$38,296.81) into the **Roland Dubois Settlement Wastewater Capital Reserve Fund** (created in 2004), This amount is to come from the Town's general fund. This amount represents the amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation.

Tamra Ham seconded the motion.  
Article 17 passed by voice vote unanimously

**Article 18.** To see if the Town will vote to raise and appropriate eight thousand four hundred dollars (\$8,400) into the **Kancamagus Recreational Area Equipment Capital Reserve Fund** (created in 2005). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Tamra Ham  
Seconded by: Charles Cook  
Article 18 passed by voice vote unanimously

**Article 19.** To see if the Town will vote to raise and appropriate three thousand nine hundred and fifty dollars (\$3,950) into the **Town Cemetery Maintenance Expendable Trust Fund** (created in 2006). This represents the amount paid to the Town in cemetery fees during FY 2009. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Tamra Ham  
Seconded by: Charles Cook  
Article 19 passed by voice vote unanimously

**Article 20.** To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) into the **Community Building Expendable Trust Fund** (created in 2005). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Charles Cook  
Seconded by: Thomas Adams  
Article 20 passed by voice vote unanimously

**Article 21.** To see if the Town will vote to raise and appropriate twenty six thousand six hundred and thirty dollars (\$26,630) into the **Property and Building Maintenance Expendable Trust Fund** (created in 2007). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Tamra Ham  
Seconded by: Charles Cook  
Article 21 passed by voice vote unanimously

**Reconsideration of Article 17.**

Peter Joseph made a motion to rescind the approval of Article 17 and to reconsider Article 17 immediately. Jeanne Beaudin seconded the motion.

Peter Joseph explained that there was a concern that Article 17 was not properly moved and amended, and as such may be disallowed. The original amount of \$36,000 listed in the warrant was not moved and then amended, rather the amount of \$38,296.81 was moved without ever amending the originally listed amount of \$36,000. In order to be procedurally correct, he would like to rescind the approval of Article 17, move Article 17 as originally written, and then properly amend the article to read the revised figure.

The motion to rescind approval and reconsider Article 17 carried by voice vote with some opposition

Jeanne Beaudin made a motion to move Article 17 as originally written: To see if the Town will vote to raise and appropriate thirty six thousand dollars (\$36,000) into the **Roland Dubois Settlement Wastewater Capital Reserve Fund** (created in 2004), This amount is to come from the Town's general fund. This amount represents the amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation. (The Budget Committee and Selectmen recommend this appropriation.)

The motion was seconded by Paul Beaudin Jr.

Patricia McTeague made a motion to amend Article 17 as follows:

To see if the town will vote to raise and appropriate the sum of thirty eight thousand two hundred ninety six dollars and eighty one cents (\$38,296.81) into the **Roland Dubois Settlement Wastewater Capital Reserve Fund** (created in 2004), This amount is to come from the Town's general fund. This amount represents the amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation.

Tamra Ham seconded the motion.

The amendment carried by voice vote.

Article 17 passed unanimously as amended by voice vote.

**Article 22.** To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) into the **Village Center and Riverfront Park Expendable Trust Fund** (created in 2008). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.

Seconded by: Thomas Adams

Paul Beaudin Jr. made a motion to amend Article 22 to read:

To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) into the Village Center and Riverfront Park Expendable Trust Fund, and further to fund said appropriation by authorizing the transfer of \$10,000 from the unexpended fund balance as of December 31, 2009.

Seconded by: Paul Beaudin Sr.

After discussion, the proposed amendment to Article 22 was defeated by voice vote.

Article 22 passed as written by voice vote unanimously

**Article 23.** To see if the Town will vote to establish an expendable trust fund pursuant to RSA 31:19-a to be known as the **Employee Separation Expendable Trust Fund**, for the purpose of funding any lump-sum payments made to employees at the time of separation as allowed by the

Town's personnel policies (such payments may include, but are not limited to payouts for accrued unused vacation time, personal time, or sick time) and to raise and appropriate the sum of ten thousand dollars (\$10,000) to be placed into this fund. And furthermore to name the Selectmen as agents to expend from this fund. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: James Conn  
Seconded by: Paul Beaudin Sr.  
Article 23 passed by voice vote unanimously

**Article 24.** To see if the Town will vote to raise and appropriate the sum of twenty one thousand, eight hundred seventy nine dollars (\$21,879) for the second year's lease payment on two duty cruisers, previously approved at the 2009 Annual Town Meeting. If this annual appropriation is not approved, the lease will expire. (The Budget Committee and Selectmen recommend this Appropriation)

Motion made by: Tamra Ham  
Seconded by: Charles Cook  
Article 24 passed by voice vote unanimously

**Article 25.** To see if the Town will vote to authorize the Selectmen to enter into a three year lease agreement totaling thirty six thousand dollars (\$36,000) for the purpose of leasing one duty cruiser, and to raise and appropriate the sum of twelve thousand dollars (\$12,000) for the first year's payment for that purpose. This lease agreement contains an escape clause. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Charles Cook  
Seconded by: Tamra Ham  
Article 25 passed by voice vote unanimously

Selectman Patricia McTeague made a motion to restrict reconsideration of Article 5 and Articles 16-25.

Seconded by: Paul Beaudin Sr  
Motion passed by voice vote unanimously

**Article 26.** To see if the Town will vote to raise and appropriate twenty four thousand one hundred and forty five dollars (\$24,145) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is to be completely offset by revenue from the State of New Hampshire Highway Block Grant Program. No part of this amount is to be raised by taxation. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Tamra Ham  
Seconded by: Charles Cook  
Article 26 passed by voice vote

**Article 27.** To see if the Town will vote to raise and appropriate thirty thousand dollars

(\$30,000) for purposes allowed under the State of New Hampshire Recreational Trails Program Grant, number 2008-013(b). This appropriation is to be completely offset by revenue from said State of New Hampshire Recreational Trails Program Grant. No part of this amount is to be raised by taxation. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Thomas Adams  
Seconded by: Tamra Ham  
Article 27 passed by voice vote unanimously

**Article 28.** To see if the Town will vote to raise and appropriate eight thousand three hundred and fifty dollars (\$8,350) for use by the Fire Department for purposes allowed by the Federal Emergency Management Agency's Staffing for Adequate Fire and Emergency Response (SAFER) grant program. This appropriation is to be completely offset by revenue from said SAFER grant program. No part of this amount is to be raised by taxation. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Tamra Ham  
Seconded by: James Conn  
Article 28 passed by voice vote unanimously

**Article 29.** To see if the Town will vote to raise and appropriate \$19,000 for the purpose of replacing a passenger van for the Recreation Department. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Tamra Ham  
Seconded by: David Thompson  
Article 29 passed by voice vote unanimously

Selectman Patricia McTeague made a motion to restrict reconsideration of Articles 26-29.  
Seconded by: Tamra Ham  
Motion passed by voice vote.

**Article 30.** To see if the Town will vote to approve the following resolution to be forwarded to our State Representative(s), our State Senator, the Speaker of the House, and the Senate President.

Resolved: The citizens of New Hampshire should be allowed to vote on an amendment to the New Hampshire Constitution that defines "marriage". (By petition).

Thomas Adams made a motion to pass over Article 30.  
Seconded by: Celeste Reardon

Moderator OJ Robinson asked for a stand up vote (2/3rds vote to pass.)  
In favor of – 42  
Opposed – 16  
Article 30 was passed over.

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

Selectman, Peter Moore made a presentation to the voters in regards to the Lincoln-Woodstock School Board membership. He stated that before we leave this year's Town Meeting everyone should be aware that a petition has been generated by a group of concerned citizens led by Tamra Ham regarding unequal representation over the years in school board membership. The current board is comprised of two members from Lincoln and five from No. Woodstock. The 1962 Lincoln-Woodstock Cooperative Articles of Agreement allow for a school board of seven members with one member from each town and five additional members at large to be elected by the voters of the Cooperative School District as a whole. This petition would amend the articles of agreement to require membership to be linked to population to guarantee that each town would have at least three members on the board. This would provide a more proportional representation. Ten percent of the entire school district voters are required for the petition to be submitted for vote at the next school district annual meeting. For those of you who are interested in signing the petition Tamra has it available at the table in the back of the room as you leave.

Representative, Edmond Gionet informed the voters that this past week legislation in the House passed the vote that lost the moratorium that we have on being a donor town. It appears in the very near future Lincoln will probably be paying \$1.4 million dollars as a donor town to fund the schools budgets. We are having a very hard time at the House, as you know there is a 60/40 split right down party lines. It is unfortunate that the representatives down there are in step with the party and not with their constituents. Common sense does not dictate policy. To make matters worse for Lincoln (Grafton County), we have a \$38,000,000.00+ new jail looking at us that has not been litigated at the moment. To fund the operation of this jail, if it becomes a reality, we will need an annual budget of \$6,000,000.00. It still is in court, it is being litigated.

The retirement fund is breaking the states back. The county share of Medicare at the Grafton County Nursing Home burden has been shifted from the state onto the county so this is all good news. When you raise these monies the way you can change this is when you vote this fall you better vote for people that do not support the 50 taxes plus that we just had in the last biennium. They have a philosophy of spend. Spend all you can, we will find a tax to pay for it.

Now you know that you are headed into a \$500,000,000.00 dollar deficit in two years for monies that the State of New Hampshire does not have and the burden is going to be on the backs of us taxpayers unfortunately. We tried to repeal some of those taxes in the last two weeks and we were right down party lines 10 to 6 proportionately on votes so you are going to be faced with a wicked amount of money and a great short fall in funds.

One of the things I have been working on with Senator Lou D'Allesandro is no surprise to a lot of you people. We are looking to get a new revenue source for the state and to establish new jobs. Good jobs with good benefits to take the burden off you taxpayers. This is something that can be decided down the line but there is no doubt you are going to need a new revenue source or you're going to need a new banker. You are going to pay taxes. One way or another it is guaranteed you are going to have either an income tax; a sales tax; a broad based tax or a combination of the three. It is a sad thing to have to report to you but we are in the minority and quite frankly when you get down to Concord the 424 people that represent state government about 80 per cent are from Concord south.



Moderator O.J. Robinson thanked Edmond Gionet for the update, although it was not good news we appreciate the update.

Selectmen, Peter Moore said that we are terrified about the Statewide Education Property Tax funding formula. In 2011 it will affect us. Like what Edmond said it could be \$1.4 million dollars. North Woodstock was a receiver town in the past.

Peter then stated he had one very bright note to end the meeting on. We have a town employee who has provided an outstanding service to the Town of Lincoln for twenty years and our Town Manager Peter Joseph would like to present him with an award.

Peter Joseph read the plaque to all. "Thank you for the twenty years of dedicated service to the Town of Lincoln Public Works Department given on March 9, 2010 presented to William M. Willey." William was presented the plaque and a gift certificate from Cabela's. There was a standing ovation from the voters showing their appreciation for a well-deserved award.

Moderator O.J. Robinson asked if there was any other business to be brought before the town. There being none, David Thompson made a motion to adjourn the meeting, seconded by Paul Beaudin Jr. Motion passed with a unanimous affirmative vote. The annual Town of Lincoln meeting adjourned at 9:25 pm.

I hereby certify that the above return of the annual Lincoln Town Meeting of March 9, 2010 is true and correct to the best of my knowledge.

Respectfully submitted,



Susan Whitman  
Town Clerk





# **Warrant and Budget**

## **Town of Lincoln, New Hampshire**

### **Annual Town Meeting**

**March 8, 2011**

# Annual Meeting Warrant

To the inhabitants of the Town of Lincoln, in the County of Grafton, and State of New Hampshire, who are qualified to vote in Town affairs: You are hereby notified to meet at the Lin-Wood Public School, in Said Lincoln on Tuesday, the eighth (8<sup>th</sup>) day of March, next at 10:00 am until 6:00 pm for the casting of ballots; and at 7:30 pm in the same day to act upon the following articles: (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 10:00 AM UNTIL 6:00 PM.

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

**ARTICLE 2.** To see if the Town will vote to adopt the following amendments to the Lincoln Land Use Plan Ordinance as proposed by the Planning Board (the full text of the proposed amendments and a brief explanation of their intent will be available for review at the Town Clerk's Office prior to March 8<sup>th</sup>, 2011, and at the polling place on voting day):

**AMENDMENT 1.** To amend **Article VI-B, Section D, Number 2 - Awning Signs** by adding: "For purposes of square foot requirements and limitations, awnings with messages printed on them are considered a type of wall sign." (The Planning Board recommends this amendment)

**AMENDMENT 2.** To amend **Article VI-B, Exempt Signs** by adding: "Portable signs and banners in conformity with this ordinance" (The Planning Board recommends this amendment)

**AMENDMENT 3.** To amend **Article V, Section G - Home Businesses** by adding: "The sale of firewood, in a manner that enhances the tourism "look and feel" of the town, is an allowed accessory use to Residential and Commercial entities in all Zoning Districts." (The Planning Board recommends this amendment)

**AMENDMENT 4.** To amend **Article V, Section A - Parking and Off-Street Loading** by adding: "Accessory Apartment - One (1) space" (The Planning Board recommends this amendment)

**AMENDMENT 5.** To amend **Article VI Section B, Number 2 - Residential Uses** by adding "Elderly or Disabled Housing" as an allowed residential use in the General Use, Village Center, General Residential, and Mountain Residential Zones. (The Planning Board recommends this amendment)

**AMENDMENT 6.** To amend **Article IV - Definitions** by adding the following definition: "Setback -A line parallel to the front, side, and/or rear lot line and set back from said lot

# Annual Meeting Warrant

line a sufficient distance as specified in this Ordinance. The setback measurements establish the area in which all structures must be erected or placed. No part of a building or structure shall extend across the minimum distance specified in the Dimensional Chart located in Article VI, Section B." (The Planning Board recommends this amendment)

**AMENDMENT 7.** To amend Article VI, Section E - Shoreland Protection District by adding the following definition: "Public Waters - Waters as defined in RSA 483 B:4" (The Planning Board recommends this amendment)

**AMENDMENT 8.** To amend Article VI, Section E - Shoreland Protection District by adding the following definition: "Reference Line - Points of reference as defined by RSA 483 B:4" (The Planning Board recommends this amendment)

**AMENDMENT 9.** To amend Article VI-B, Section B - Definitions by adding the following definition: "Sign - Any object, device, display, or structure, or part thereof, situated outdoors or indoors, which is used to advertise, identify display, direct, or attract attention to an object, person, institution, organization, business, product, service, event, or location by any means, including words, letters, numbers, figures, design, symbols, fixtures, colors, illumination, or projected images." (The Planning Board recommends this amendment)

**AMENDMENT 10.** To amend Article IV - Definitions by adding the following definition: "Elderly Housing - Housing intended for, and solely occupied by, persons sixty-two (62) years of age or older. Elderly housing shall provide significant facilities and services specifically designed to meet the physical or social needs of older persons." (The Planning Board recommends this amendment)

**AMENDMENT 11.** To amend Article IV - Definitions by adding the following definition: "Disabled Housing - Housing intended for, and solely occupied by, persons with a disability. Disabled housing shall provide significant facilities and services specifically designed to meet the physical or social needs of disabled persons." (The Planning Board recommends this amendment)

**AMENDMENT 12.** To amend Article IV - Definitions by revising the definition of Multi-family Housing to read: "Multi-family dwelling housing - A structure or combination of structures on a single parcel of land ~~in a single development~~ containing three or more housing units whether for rental, condominium ownership or other form of occupancy." (The Planning Board recommends this amendment)

**AMENDMENT 13.** To amend Article IV - Definitions by adding the following definition: "Single Family Detached Dwelling - A building containing one (1) dwelling unit which is not attached to any other dwelling unit." (The Planning Board recommends this amendment)

**AMENDMENT 14.** To amend Article V, Section I - Fences by making revisions as proposed by the Planning Board. (The Planning Board recommends this amendment)

# Annual Meeting Warrant

**AMENDMENT 15.** To amend **Article VI-A, Section E - Zoning District Requirements** to read "CUP means allowed only by conditional use permit issued under ~~Section XX.7~~ Section G, Number 1." (The Planning Board recommends this amendment)

**AMENDMENT 16.** To amend **Article VI-A**, by eliminate the heading ~~Subdivision 1 [C to K]~~, immediately preceding Section C. (The Planning Board recommends this amendment)

**AMENDMENT 17.** To amend **Article VI, Section E, Number 7** by revising it to read "Primary building setback shall be ~~25'~~ 50' from the reference line or as allowed by state regulations, whichever is less stringent. Accessory building setback shall be 15'. (The Planning Board recommends this amendment)

**AMENDMENT 18.** To amend **Article VI, Section B, Number 4 - Lot and Lot Coverage requirements and Standards** by adding : "Dimensional requirements for the Village Center may be waived by the Planning Board so long as they meet all other Zoning and Building Code requirements" (The Planning Board recommends this amendment)

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

**ARTICLE 3.** To see if the Town will vote to raise and appropriate the sum of four million, two hundred ninety seven thousand, nine hundred sixty nine dollars (\$4,297,969) 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 and Selectmen recommend this appropriation.)

**ARTICLE 4.** To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Town of Lincoln and the International Brotherhood of Teamsters Local 633 which calls for the following increases in salaries and benefits at the current staffing level:

<u>Year</u>	<u>Estimated Increase</u>
2011	\$ 20,100.00
2012	\$ 44,536.00
2013	\$ 45,097.00

And further, to raise and appropriate the sum of twenty thousand one hundred dollars (\$20,100) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement. (The Budget Committee and Selectmen recommend this appropriation)

**ARTICLE 5.** To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) into the Solid Waste Facility Improvements Capital Reserve Fund (created in 1999.) (The Budget Committee and Selectmen recommend this appropriation.)

## Annual Meeting Warrant

**ARTICLE 6.** To see if the Town will vote to raise and appropriate ninety thousand dollars (\$90,000) into the Fire Department Truck and Truck Equipment Capital Reserve Fund (created in 1989, amended in 1994.) (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 7.** To see if the Town will vote to raise and appropriate sixty five thousand dollars (\$65,000) into the Revaluation Capital Reserve Fund (created in 1984, amended in 2008.) (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 8.** To see if the Town will vote to raise and appropriate forty thousand dollars (\$40,000) into the Public Works Vehicle and Equipment Capital Reserve Fund (created in 1990, amended in 2008.) (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 9.** To see if the Town will vote to raise and appropriate five thousand dollars (\$5,000) into the Police Department Equipment Capital Reserve Fund (created in 1995.) (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 10.** To see if the Town will vote to raise and appropriate twenty eight thousand dollars (\$28,000) into the Sewer System Rehabilitation Capital Reserve Fund (created in 1995). (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 11.** To see if the Town will vote to raise and appropriate thirty three thousand ninety dollars (\$33,090) into the Water System Rehabilitation Capital Reserve Fund (created in 1995). (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 12.** To see if the Town will vote to raise and appropriate two hundred twenty seven thousand dollars (\$227,000) into the Road and Street Reconstruction Capital Reserve Fund (created in 1994). (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 13.** To see if the Town will vote to raise and appropriate thirty six thousand dollars (\$36,000) into the Roland Dubois Settlement Wastewater Capital Reserve Fund (created in 2004). This amount is to come from the Town's general fund. This amount represents the amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation. (The Budget Committee and Selectmen recommend this appropriation.)

(Note: The Roland Dubois settlement calls for additional payments of approximately \$36,000 per year for 4 additional years, and it is the Selectmen's intent to insert additional 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 14.** To see if the Town will vote to raise and appropriate twenty one thousand five hundred (\$21,500) into the Kancamagus Recreational Area Equipment Capital Reserve Fund (created in 2005). (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 15.** To see if the Town will vote to raise and appropriate three thousand one hundred fifty dollars (\$3,150) into the Town Cemetery Maintenance Expendable Trust Fund (created in

## Annual Meeting Warrant

2006). Said sum to come from 2010-fund balance. This represents the amount paid to the Town in cemetery fees during Fiscal Year 2010. (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 16.** To see if the Town will vote to raise and appropriate five thousand dollars (\$5,000) into the Community Building Expendable Trust Fund (created in 2005). (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 17.** To see if the Town will vote to raise and appropriate thirty five thousand dollars (\$35,000) into the Property and Building Maintenance Expendable Trust Fund (created in 2007). (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 18.** To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) into the Village Center and Riverfront Park Expendable Trust Fund (created in 2008). (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 19.** To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) into the Employee Separation Expendable Trust Fund (created in 2010). (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 20.** To see if the Town will vote to raise and appropriate one thousand dollars (\$1,000) into the Library Technology Capital Reserve Fund (created in 1997). (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 21.** To see if the Town will vote to raise and appropriate the sum of thirty three thousand, eight hundred seventy nine dollars (\$33,879); with twenty one thousand eight hundred and seventy nine dollars (\$21,879) of said sum being for the third and final year's lease payment on two duty cruisers, previously approved at the 2009 Annual Town Meeting; and the remaining twelve thousand dollars (\$12,000) of said sum being for the second year's lease payment on one duty cruiser, previously approved at the 2010 Annual Town Meeting. If this annual appropriation is not approved, the leases in question will expire. (The Budget Committee and Selectmen recommend this Appropriation)

**ARTICLE 22.** To see if the Town will vote to authorize the Selectmen to enter into a three year lease agreement totaling thirty nine thousand dollars (\$39,000) for the purpose of leasing a replacement for the Police Department's 2003 Ford Explorer, and to raise and appropriate the sum of thirteen thousand dollars (\$13,000) for the first year's payment for that purpose. This lease agreement contains an escape clause. (The Budget Committee and Selectmen recommend this appropriation.)

**ARTICLE 23.** To see if the Town will vote to raise and appropriate twenty eight thousand one hundred and one dollars (\$28,101) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is to be completely offset by revenue from the State of New Hampshire Highway Block Grant Program to the extent that it is available. (The Budget Committee and Selectmen recommend this appropriation.)



## Annual Meeting Warrant

ARTICLE 24. To see if the Town will vote to register and disseminate to all concerned its objection, opposition and commitment to stop the construction of any portion of the 1200 Megawatt High Voltage Direct Current Transmission Line in the Town of Lincoln as presently proposed by Northeast Utilities, NStar, and Hydro-Quebec since such a huge scar constructed through and above the Town's treasured residential and scenic private properties will cause inestimable damage to the orderly economic development of the Town, its economy, and the health and wellbeing of its residents; or to take any other action relative thereto. (Submitted by petition.)

ARTICLE 25. To transact any other business that may legally come before the meeting.

Given under our hands this 7<sup>th</sup> day of February, 2011

A true copy of warrant, attest:

LINCOLN BOARD OF SELECTMEN:



Chairman Peter E. Moore



Selectman Deanna L. Huot



Selectman R. Patricia McTeague

# 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, 2011 to December 31, 2011

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

### IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
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 within 20 days after the meeting.

This form was posted with the warrant on (Date): February 9, 2011

### BUDGET COMMITTEE

*Please sign in ink.*

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

*ccck*  
*Anna A. Ham*  
*Donna L. Huot*  
*Mark S. G.*  
*Mark S. G.*

*[Signature]*  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**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

# BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase)

(RSA 32:18, 19, & 32:21)

**VERSION #2: Use if you have Collective Bargaining Cost Items**

LOCAL GOVERNMENTAL UNIT: Lincoln FISCAL YEAR END 2011

Col. A

	RECOMMENDED AMOUNT		
1. Total <b>RECOMMENDED</b> by Budget Committee (see budget MS7, 27, or 37)	4,297,969		
LESS EXCLUSIONS:			
2. Principal: Long-Term Bonds & Notes	431,247		
3. Interest: Long-Term Bonds & Notes	227,223		
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b			
5. Mandatory Assessments			
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	<658,470 >		
7. Amount <b>recommended</b> less recommended exclusion amounts (Line 1 less Line 6)	3,636,499		
8. Line 7 times 10%	363,949		
9. Maximum allowable appropriation prior to vote (Line 1 + 8)	4,003,449	Col. B	Col. C (Col. B-A)
10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV, (Complete Col. A prior to meeting & Col. B and Col. C at meeting)	Cost items recommended 20,100	Cost items voted	Amt. voted above recommended

**MAXIMUM ALLOWABLE APPROPRIATIONS VOTED**

At meeting, add Line 9 + Column C.

\$ \_\_\_\_\_

Line 8 plus any amounts in Column C (amounts voted above recommended) is the allowable increase to budget committee's recommended budget. Enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

**Please attach a copy of this completed supplemental schedule to the back of the budget form.**

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					Ensuing Fiscal Year (Recommended)	(Not Recommended)	Ensuing Fiscal Year (Recommended)	(Not Recommended)
<b>GENERAL GOVERNMENT</b>								
4130-4139	Executive	3	282,881	273,458	283,897		283,897	
4140-4149	Election, Reg & Vital Statistics	3	2,782	2,642	1,322		1,322	
4150-4151	Financial Administration							
4152	Revaluation of Property							
4153	Legal Expense	3	21,000	17,571	21,000		21,000	
4155-4159	Personnel Administration	3	654,131	546,534	635,918		635,918	
4191-4193	Planning & Zoning	3	40,576	31,180	44,427		44,427	
4194	General Government Buildings	3	46,295	43,731	49,775		49,775	
4195	Cemeteries	3	12,013	12,320	11,840		11,840	
4196	Insurance	3	34,516	30,107	32,771		32,771	
4197	Advertising & Regional Assoc.							
4199	Other General Government	3	75,000	29,501	75,000		75,000	
<b>PUBLIC SAFETY</b>								
4210-4214	Police	3	847,020	815,958	869,470		869,470	
4215-4219	Ambulance							
4220-4229	Fire	3	85,703	61,691	80,317		80,317	
4240-4249	Building Inspection							
4290-4298	Emergency Management	3	15,600	15,064	16,600		16,600	
4299	Other (Including Communications)							
<b>AIRPORT/AVIATION CENTER</b>								
4301-4309	Airport Operations							
<b>HIGHWAYS &amp; STREETS</b>								
4311	Administration							
4312	Highways & Streets	3	232,646	211,946	239,731		239,731	
4313	Bridges							

MS-7 Budget - Town of Lincoln

FY 2011

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
<b>HIGHWAYS &amp; STREETS (cont.)</b>								
4316	Street Lighting	3	43,000	40,794	44,000		44,000	
4319	Other							
<b>SANITATION</b>								
4321	Administration							
4323	Solid Waste Collection	3	323,459	276,254	329,110		329,110	
4324	Solid Waste Disposal							
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other	3	192,032	189,543	197,174		197,174	
<b>WATER DISTRIBUTION &amp; TREATMENT</b>								
4331	Administration							
4332	Water Services	3	259,401	240,455	268,065		268,065	
4335-4339	Water Treatment, Conserv.& Other							
<b>ELECTRIC</b>								
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
<b>HEALTH/WELFARE</b>								
4411	Administration							
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other	3	43,565	43,679	48,465		48,465	
4441-4442	Administration & Direct Assist.							
4444	Intergovernmental Welfare Payemnts	3	32,000	23,952	32,000		32,000	
4445-4449	Vendor Payments & Other							

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
<b>CULTURE &amp; RECREATION</b>								
4520-4529	Parks & Recreation	3	249,315	242,690	262,607		262,607	
4550-4559	Library	3	85,893	79,978	88,880		88,880	
4583	Patriotic Purposes	3	6,880	6,731	7,130		7,130	
4589	Other Culture & Recreation	3	30,000	22,335	0		0	
<b>CONSERVATION</b>								
4611-4612	Admin. & Purch. of Nat. Resources							
4619	Other Conservation							
<b>REDEVELOPMENT AND HOUSING</b>								
4631-4632	Redevelopment and Housing							
4651-4659	Economic Development							
<b>DEBT SERVICE</b>								
4711	Princ.- Long Term Bonds & Notes	3	316,193	316,192	431,247		431,247	
4721	Interest-Long Term Bonds & Notes	3	195,807	195,806	227,222		227,222	
4723	Int. on Tax Anticipation Notes	3	2	0	1		1	
4790-4799	Other Debt Service							
<b>CAPITAL OUTLAY</b>								
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.							
<b>OPERATING TRANSFERS OUT</b>								
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)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
	<b>OPERATING TRANSFERS OUT (cont.)</b>							
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
	<b>OPERATING BUDGET TOTAL</b>				<b>4,297,969</b>		<b>4,297,969</b>	

**\*\*SPECIAL WARRANT ARTICLES\*\***

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

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS (Recommended)	SELECTMEN'S APPROPRIATIONS (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS (Not Recommended)
4915	To Capital Reserve Fund							
4916	To Exp.Tr.Fund							
4917	To Health Maint. Trust Funds							
4915	Solid Waste	5			10,000		10,000	
4915	Fire Truck	6			90,000		90,000	
4915	Revaluation	7			65,000		65,000	
4915	Public Works Vehicle	8			40,000		40,000	
4915	Police Equipment	9			5,000		5,000	
4915	Sewer System Rehab.	10			28,000		28,000	
4915	Water System Rehab.	11			33,090		33,090	
<b>SPECIAL ARTICLES RECOMMENDED</b>								

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not necessarily the same as "special warrant articles": An example of an individual warrant article might be negotiated cost items for labor agreements, 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 (Recommended)	SELECTMEN'S APPROPRIATIONS (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS (Not Recommended)
4902	Police Vehicle	21			33,879		33,879	
4902	Police Vehicle	22			13,000		13,000	
4312	Highway Block Grant	23			28,101		28,101	
4210	Union Contract	4			20,100		20,100	
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>					95,080		95,080	



\*\*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	
					Ensuing Fiscal Year (Recommended)	(Not Recommended)	Ensuing Fiscal Year (Recommended)	(Not Recommended)
4915	Roads & Streets Reconstruction	12			227,000		227,000	
4915	Roland Dubois Settlement	13			36,000		36,000	
4915	Kanc Rec Equipment	14			21,500		21,500	
4915	Cemetery Maint. Exp. Truxt	15			3,150		3,150	
4915	Community Bldg Exp. Trust	16			5,000		5,000	
4915	Property & Bldg Maint.	17			35,000		35,000	
4915	Village Core	18			10,000		10,000	
4915	Employee Separation	19			10,000		10,000	
4915	Library Technology	20			1,000		1,000	
<b>SPECIAL ARTICLES RECOMMENDED</b>					619,740		619,740	

\*\*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	
					Ensuing Fiscal Year (Recommended)	(Not Recommended)	Ensuing Fiscal Year (Recommended)	(Not Recommended)
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>								

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
<b>TAXES</b>					
3120	Land Use Change Taxes - General Fund				
3180	Resident Taxes				
3185	Timber Taxes				
3186	Payment in Lieu of Taxes		174,344	174,344	174,344
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		90,586	96,000	96,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	Business Licenses & Permits		6,064	4,100	4,100
3220	Motor Vehicle Permit Fees		273,927	270,000	270,000
3230	Building Permits				
3290	Other Licenses, Permits & Fees		53,441	53,150	53,150
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>				
<b>FROM STATE</b>					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		59,214	59,000	59,000
3353	Highway Block Grant		26,246	26,246	26,246
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	<b>FROM OTHER GOVERNMENTS</b>		18,913	37,827	37,827
<b>CHARGES FOR SERVICES</b>					
3401-3406	Income from Departments		168,128	183,880	183,880
3409	Other Charges		300,032	347,177	347,177
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property		4,669	1,000	1,000
3502	Interest on Investments		2,520	2,500	2,500
3503-3509	Other		40,480	40,487	40,487
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	From Special Revenue Funds				
3913	From Capital Projects Funds		0	50,000	50,000

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
<b>INTERFUND OPERATING TRANSFERS IN (cont.)</b>					
3914	From Enterprise Funds				
	Sewer - (Offset)		96,780	0	0
	Water - (Offset)		45,000	0	0
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds				
<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Bonds & Notes		1,150,000	0	0
	Amounts Voted From Fund Balance				
	Estimated Fund Balance to Reduce Taxes				
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			<b>2,510,344</b>	<b>1,345,711</b>	<b>1,345,711</b>

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

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	4,089,359	4,297,969	4,297,969
Special Warrant Articles Recommended (from pg. 6)	563,677	619,740	619,740
Individual Warrant Articles Recommended (from pg. 6)	1,585,674	95,080	95,080
TOTAL Appropriations Recommended	6,238,710	5,012,789	5,012,789
Less: Amount of Estimated Revenues & Credits (from above)	2,866,193	1,345,711	1,345,711
Estimated Amount of Taxes to be Raised	3,372,517	3,667,078	3,667,078

**Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$363,949  
(See Supplemental Schedule With 10% Calculation)**



## 2010 Inventory of Town Property

<b>Map/Lot</b>	<b>Description</b>	<b>Acres</b>	<b>Land Value</b>	<b>Bldg. Value</b>	<b>Total Value</b>
103-005000-BG-00000	Boyce Brook Pumping Station			16,350	16,350
105-020000-00-00000	Route 3 Salt Shed	0.830	75,200	37,000	112,200
105-001000-00-00000	Land near I-93	0.170	510		510
106-007000-00-00000	Hanson Farm Cemetery		0	0	0
109-011000-00-00000	Public Works Garage	6.050	125,100	206,710	331,810
10--012000-00-00000	Land Old Airport Road	6.400	95,800		95,800
109-017000-00-00000	Connector Road	2.640	7,920		7,920
109-018000-00-00000	Salem Way Lot #2	0.470	76,760		76,760
109-019000-00-00000	Salem Way Lot #4	0.360	76,120		76,120
109-023000-00-00000	Salem Way Lot #5	0.500	76,940		76,940
109-020000-00-00000	Salem Way Lot #6	0.370	76,180		76,180
109-022000-00-00000	Salem Way Lot #7	0.370	76,180		76,180
109-021000-00-00000	Salem Way Lot #8	0.420	76,470		76,470
110-022000-00-00000	Salem Way Lot #9	0.620	77,650		77,650
110-023000-00-00000	Salem Way Lot #10	0.340	76,060		76,060
110-016000-00-00000	Pollard Road	0.240	119,200	4,430	123,630
110-021000-00-00000	Connector Road	0.230	37,000		37,000
112-008000-00-00000	Main Street (land only)	1.150	150,450		150,450
112-009000-00-00000	Solid Waste Facility	18.750	240,000	418,630	658,630
112-011000-00-00000	Sewer Treatment Facility	20.000	238,500	4,619,120	4,857,620
112-011000-BG-00000	Water Treatment Plant			890,330	890,330
113-045000-00-00000	Pollard Road	3.600	105,760		105,760
113-046000-00-00000	Mansion Hill Drive	0.120	72,250		72,250
113-051000-00-00000	Pollard Road	2.400	97,410		97,410
113-054000-00-00000	Community Center	6.640	167,930	592,440	760,370
113-156000-00-00000	Lincoln Public Library	0.090	76,950	390,530	467,480
116-043000-00-00000	Kancamagus Rec. Area	28.080	332,110	198,750	530,860
116-043000-00-00001	Kancamagus Rec. Area Annex	0.850	108,800		108,800
118-001000-00-00000	Lincoln Town Hall	1.300	110,900	1,184,680	1,295,580
118-055000-00-00000	Lincoln Fire Station	0.690	107,280	290,830	398,110
118-058000-00-00000	Church Street (land only)	0.100	68,000	2,000	70,000
118-046000-BG-00000	Main Street Gazebo	0.470	104,400	5,430	109,830
124-065000-00-00000	Kancamagus Highway	16.000	234,800		234,800
126-062000-00-00000	Clearbrook #2E			80,000	80,000
129-061000-00-00000	Clearbrook #2W			80,000	80,000
117-121000-0A-00210	Lodge at Lincoln Station			108,730	108,730
<b>Total</b>			<b>\$ 3,288,630</b>	<b>\$ 9,125,960</b>	<b>\$ 12,414,590</b>

## 2010 Payroll by Department (unaudited)

### CEMETERY

Lynch, John	\$	6,882.73		\$	6,882.73
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### ELECTIONS

Boyle, Charlene	\$	125.00		\$	125.00
Hart, Johnna	\$	250.00		\$	250.00
Haynes, Nina	\$	475.00		\$	475.00
Thomas, Randall	\$	250.00		\$	250.00

### EXECUTIVE & OFFICIALS

Huot, Deanna L.	\$	6,133.86		\$	6,133.86
Jones, Helen	\$	36,007.51		\$	36,007.51
Joseph, Peter	\$	62,809.60		\$	62,809.60
McTeague, R. Patricia	\$	6,121.92		\$	6,121.92
Moore, Peter E.	\$	6,121.92		\$	6,121.92
Robinson, Orrin J.	\$	600.00		\$	600.00
Paste, Pauline M	\$	800.00		\$	800.00
Rose, Brook*	\$	31,250.22		\$	31,250.22
Tanner, Wendy	\$	1,600.00		\$	1,600.00
Whitman, Susan M.	\$	38,182.86		\$	38,182.86

\*Includes Health Officer

### WATER DEPARTMENT

Beaudin, David W.*	\$	39,678.98	\$	8,787.51	\$	48,466.49
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\*Includes OT Water & Public Works

### LIBRARY

Horne, Sharon	\$	6,541.21		\$	6,541.21
Hughes, Joan*	\$	372.06		\$	372.06
Peltier, Janet*	\$	3,021.77		\$	3,021.77
Riley, Carol Ann*	\$	36,755.26		\$	36,755.26
Vance, Mandy	\$	259.48		\$	259.48
Wishart, Patricia S.	\$	8,937.24		\$	8,937.24

\*Includes Supervisor of Checklist Wages

### PLANNING & ZONING OFFICE

Havlock, Stacey	\$	3,646.56		\$	3,646.56
Henry, Matthew	\$	20,866.65		\$	20,866.65

### SOLID WASTE FACILITY

Beaudin, Paul J. II	\$	49,550.37		\$	49,550.37
Christenson, Scot	\$	768.00		\$	768.00
Clark, Russell	\$	27,344.73		\$	27,344.73
Conn, James	\$	27,740.56		\$	27,740.56
Pierce, Roy	\$	168.00		\$	168.00
Pierce Jr, Roy	\$	420.00		\$	420.00
Pierce Linwood R.	\$	401.80		\$	401.80

### DEPARTMENT OF PUBLIC WORKS

Hart, Daryl J.	\$	35,312.87		\$	35,312.87
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## 2010 Payroll by Department

(un-audited)

Nicoll, Andrew M.	\$	34,887.93		\$	34,887.93
Willey, William M.	\$	58,765.61		\$	58,765.61

**FIRE DEPARTMENT**

Beard, Ronald R.	\$	826.47		\$	826.47
Bureau, Ashlee	\$	102.50		\$	102.50
Emerson, Ronald W.	\$	1,536.17		\$	1,536.17
Gilman, Dan	\$	271.75		\$	271.75
Haase, Colin R	\$	789.22		\$	789.22

**FIRE DEPARTMENT (continued)**

Harrington, Mathew	\$	651.25		\$	651.25
Harrington, Michael R.	\$	100.00		\$	100.00
Haynes, Nathan	\$	11,863.87		\$	11,863.87
Kenney, Robert	\$	2,654.14		\$	2,654.14
Peterson Jr., Edwin A.	\$	977.77		\$	977.77
Peterson, Kristin	\$	506.25		\$	506.25
Peterson, Ryan	\$	1,127.97		\$	1,127.97
Place, Garrett K	\$	456.25		\$	456.25
Place, Jon	\$	606.25		\$	606.25
Varin, Nicholas P	\$	403.75		\$	403.75
Wood, Scott T	\$	960.00		\$	960.00
Woods, Shawn M.	\$	1,750.47		\$	1,750.47

**RECREATION DEPARTMENT**

Bartlett, John A.	\$	1,969.00		\$	1,969.00
Boyce, Alanson	\$	577.50		\$	577.50
Carbonneau, David	\$	372.75		\$	372.75
Caulder, Stacey J.	\$	1,379.13		\$	1,379.13
Coyne, Adrienne	\$	2,506.50		\$	2,506.50
Desjardins, William	\$	3,993.75		\$	3,993.75
Desjardins, Joseph A.	\$	2,129.25		\$	2,129.25
Dovholuk, David	\$	29,748.84		\$	29,748.84
Dovholuk, Joshua D	\$	4,247.75		\$	4,247.75
Dovholuk, Lennie	\$	753.50		\$	753.50
Duguay, Jane	\$	1,485.00		\$	1,485.00
Fadden, James H	\$	335.00		\$	335.00
Goodbout, Darlene	\$	93.50		\$	93.50
Haley, Britta	\$	2,331.00		\$	2,331.00
Ham, Tamra A.	\$	2,176.00		\$	2,176.00
Harrington, Mark R	\$	525.00		\$	525.00
Houde, Paula J	\$	930.77		\$	930.77
King, Cameron	\$	3,190.00		\$	3,190.00
King, Nathan	\$	2,860.00		\$	2,860.00
Lamontagne, Lee	\$	939.78		\$	939.78

## 2010 Payroll by Department (un-audited)

Lee, Carole A	\$	3,076.50		\$	3,076.50
Loukes, Aaron L	\$	258.50		\$	258.50
MacKay, Randi	\$	4,556.75		\$	4,556.75
Noseworth, Becky A	\$	430.00		\$	430.00
Polimeno, Aimee L.	\$	2,176.00		\$	2,176.00
Shamberger, Meagan E	\$	3,123.75		\$	3,123.75
Smith, Adam	\$	315.00		\$	315.00
Smith, Elisa A.	\$	82.50		\$	82.50
Sousa, Jr., Merrick A.	\$	1,390.00		\$	1,390.00
Sousa, Ryan J	\$	990.00		\$	990.00
Tetley, Austin	\$	2,150.50		\$	2,150.50
Tower, Tara	\$	41,537.25		\$	41,537.25
Tyler, Kristen	\$	2,861.25		\$	2,861.25
Vance Jr., Larry	\$	676.50		\$	676.50

### COMMUNITY CENTER

Beaudin, Kelsee	\$	512.50		\$	512.50
Chase, Shawna	\$	632.50		\$	632.50
Dolliver, Corinne*	\$	1,010.89		\$	1,010.89
Georgia, Kathryn*	\$	10,093.01		\$	10,093.01
Klafter, Stacey	\$	1,140.00		\$	1,140.00
Rineer, Teneil D.	\$	24,845.86		\$	24,845.86
Spaulding, Megan K	\$	711.00		\$	711.00

\*Included Cleaning at Library

### POLICE DEPARTMENT

Bassett III, Richard	\$	21,595.46	\$	804.60	\$	572.00	\$	22,972.06
Beaudry, Howard J.	\$	13,917.42	\$	213.84	\$	-	\$	14,131.26
Bomba, Steven*	\$	11,323.97	\$	1,460.25	\$	-	\$	12,784.22
Bujeaud, Joseph J.	\$	39,490.05	\$	6,429.58	\$	-	\$	45,919.63
Cooper, Cecil B.	\$	58,822.40	\$	339.36	\$	1,924.00	\$	61,085.76
Deluca, Joseph P	\$	48,321.17	\$	4,919.25	\$	2,564.00	\$	55,804.42
Gaites, John	\$	23,592.05	\$	3,377.22	\$	-	\$	26,969.27
Gaites, Megan	\$	21,882.80	\$	1,869.22	\$	-	\$	23,752.02
Kratz, David F	\$	16,236.77	\$	810.39	\$	1,400.00	\$	18,447.16
Langmaid, Sheryle R.	\$	41,656.75	\$	6,741.32	\$	-	\$	48,398.07
Lincoln, Kevin	\$	540.30	\$	-	\$	-	\$	540.30
McComiskey, Karen L	\$	9,920.47	\$	202.80	\$	-	\$	10,123.27
Meier, Jeffrey D.	\$	55,391.68	\$	2,580.05	\$	4,294.00	\$	62,265.73
Millar, Kevin D.	\$	40,836.65	\$	3,030.07	\$	4,476.00	\$	48,342.72
Perry, Russell	\$	18,030.19	\$	241.38	\$	572.00	\$	18,843.57
Rompney, Kristen	\$	19,999.60	\$	-	\$	-	\$	19,999.60
Smith, Erin	\$	80.50	\$	-	\$	-	\$	80.50
Smith, Theodore P.*	\$	80,063.64	\$	-	\$	2,310.00	\$	82,373.64
Smock, Lacey L	\$	10,105.59	\$	-	\$	-	\$	10,105.59
Sothard, Eric**	\$	8,175.91	\$	897.20	\$	-	\$	9,073.11
Steele Jr., Paul D.	\$	1,462.40	\$	-	\$	-	\$	1,462.40
Stevens, Michael E.	\$	50,712.23	\$	8,643.58	\$	3,350.00	\$	62,705.81
Ulwick, William	\$	41,692.30	\$	5,466.42	\$	4,290.00	\$	51,448.72

\*Includes Emergency Management Wages

\*\*Includes Fire Dept. Wages



## 2010 Community Building Note \$300,000 for 10 Years

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$240,000.00</b>				
July 26, 2010	\$210,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2011	\$180,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2012	\$150,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2013	\$120,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2014	\$90,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2015	\$60,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
<b>TOTAL</b>			<b>\$180,000.00</b>	<b>\$38,689.20</b>	<b>\$218,689.20</b>

## Bog, Parker, Maltais Farm, and Goodbout Road Upgrades 2010 Series B \$1,054,000 for 10 Years

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2011				\$ 23,181.47	\$ 23,181.47
August 15, 2011	\$ 1,084,000.00	4.00%	\$ 109,000.00	20,555.00	129,555.00
February 15, 2012				18,375.00	18,375.00
August 15, 2012	975,000.00	3.00%	110,000.00	18,375.00	128,375.00
February 15, 2013				16,725.00	16,725.00
August 15, 2013	865,000.00	3.00%	110,000.00	16,725.00	126,725.00
February 15, 2014				15,075.00	15,075.00
August 15, 2014	755,000.00	4.00%	110,000.00	15,075.00	125,075.00
February 15, 2015				12,875.00	12,875.00
August 15, 2015	645,000.00	3.00%	110,000.00	12,875.00	122,875.00
February 15, 2016				11,225.00	11,225.00
August 15, 2016	535,000.00	3.00%	110,000.00	11,225.00	121,225.00
February 15, 2017				9,575.00	9,575.00
August 15, 2017	425,000.00	5.00%	110,000.00	9,575.00	119,575.00
February 15, 2018				6,825.00	6,825.00
August 15, 2018	315,000.00	3.00%	105,000.00	6,825.00	111,825.00
February 15, 2019				5,250.00	5,250.00
August 15, 2019	210,000.00	5.00%	105,000.00	5,250.00	110,250.00
February 15, 2020				2,625.00	2,625.00
August 15, 2020	105,000.00	5.00%	105,000.00	2,625.00	107,625.00
			\$ 1,084,000.00	\$ 240,836.47	\$ 1,324,836.47

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

	<i>Principal Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$1,508,190.99</b>			
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
<b>TOTAL</b>		<b>\$1,460,809.77</b>	<b>\$471,622.18</b>	<b>\$1,932,431.95</b>

**Town of Lincoln  
Water Bond (91-03)  
\$631,800 @ 5 % for 29 YEARS**

	<i>Principal Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$389,926.57</b>			
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
<b>TOTAL</b>		<b>\$378,919.73</b>	<b>\$133,506.89</b>	<b>\$512,426.62</b>

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$1,420,000.00</b>				
February 15, 2010	\$1,420,000.00			\$31,043.75	\$31,043.75
August 15, 2010	\$1,315,000.00	3.750	\$105,000.00	\$31,043.75	\$136,043.75
February 15, 2011	\$1,315,000.00			\$29,075.00	\$29,075.00
August 15, 2011	\$1,210,000.00	3.750	\$105,000.00	\$29,075.00	\$134,075.00
February 15, 2012	\$1,210,000.00			\$27,106.25	\$27,106.25
August 15, 2012	\$1,105,000.00	4.000	\$105,000.00	\$27,106.25	\$132,106.25
February 15, 2013	\$1,105,000.00			\$25,006.25	\$25,006.25
August 15, 2013	\$1,000,000.00	4.250	\$105,000.00	\$25,006.25	\$130,006.25
February 15, 2014	\$1,000,000.00			\$22,775.00	\$22,775.00
August 15, 2014	\$900,000.00	4.250	\$100,000.00	\$22,775.00	\$122,775.00
February 15, 2015	\$900,000.00			\$20,650.00	\$20,650.00
August 15, 2015	\$800,000.00	4.250	\$100,000.00	\$20,650.00	\$120,650.00
February 15, 2016	\$800,000.00			\$18,525.00	\$18,525.00
August 15, 2016	\$700,000.00	4.300	\$100,000.00	\$18,525.00	\$118,525.00
February 15, 2017	\$700,000.00			\$16,375.00	\$16,375.00
August 15, 2017	\$600,000.00	4.400	\$100,000.00	\$16,375.00	\$116,375.00
February 15, 2018	\$600,000.00			\$14,175.00	\$14,175.00
August 15, 2018	\$500,000.00	4.500	\$100,000.00	\$14,175.00	\$114,175.00
February 15, 2019	\$500,000.00			\$11,925.00	\$11,925.00
August 15, 2019	\$400,000.00	4.500	\$100,000.00	\$11,925.00	\$111,925.00
February 15, 2020	\$400,000.00			\$9,625.00	\$9,625.00
August 15, 2020	\$300,000.00	4.700	\$100,000.00	\$9,625.00	\$109,625.00
February 15, 2021	\$300,000.00			\$7,275.00	\$7,275.00
August 15, 2021	\$200,000.00	4.800	\$100,000.00	\$7,275.00	\$107,275.00
February 15, 2022	\$200,000.00			\$4,875.00	\$4,875.00
August 15, 2022	\$100,000.00	4.850	\$100,000.00	\$4,875.00	\$104,875.00
February 15, 2023	\$100,000.00			\$2,450.00	\$2,450.00
August 15, 2023	\$0.00	4.900	\$100,000.00	\$2,450.00	<u>\$102,450.00</u>
<b>TOTAL</b>			<b>\$1,420,000.00</b>	<b>\$481,762.50</b>	<b>\$1,901,762.50</b>

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$840,000.00</b>				
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
<b>TOTAL</b>			<b>\$840,000.00</b>	<b>\$287,850.00</b>	<b>\$1,127,850.00</b>

# Raymond S. Burton



## Raymond S. Burton

338 River Road  
Bath, NH 03740  
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Car Phone (603) 481-0863  
E-mail: [ray.burton@myfairpoint.net](mailto:ray.burton@myfairpoint.net)

Executive Councilor  
District One

REPORT TO THE PEOPLE 2011  
Ray Burton, Executive Councilor

Writing this report to the citizens of District One is always an interesting undertaking to try to condense on one page a quick look at where your NH State government might be headed in 2011 and the years ahead.

There have been significant changes in the membership of the Legislature and Executive Council at the NH State House. This coupled with a serious lack of money to accomplish basic needs as currently being delivered will certainly present challenges for NH House and Senate members. My suggestion is to stay in close touch with your local Senators and House Members. To find your local State Senator and House Members go to: <http://gencourt.state.nh.us/house/members/wml.aspx> Another good source for information is your local library or Town/City Clerks Office.

This is the planning year for the 10 year transportation plan. Highway, rail, aviation, and public transportation projects are all a part of the hearing process that the five Executive Council members will be holding. Hearings are held in each of our Districts. Local information from the area regional planning commissions is key to having successful projects included in the proposed plan which is delivered by law to the Governors desk by December 15, 2011 and then by law to the NH House and Senate by January 2012.

I cannot emphasize enough the urging of local citizens to volunteer for the dozens of volunteer boards and commissions which the Governor and Council are required to find individuals to serve on. For a list of those commissions go to: <http://www.sos.nh.gov/redbook/index.htm>. If you are interested in serving send your letter of interest and resume to Jennifer Kuzma, Governors Office, 107 North Main St., Concord, NH 03301. Tel: 603 271-2121.

There are three District Health Councils in District One that meet 3 times a year to hear directly from the Commissioner of Health and Human Services. If you are interested in being added to this list send your email address to me at [ray.burton@myfairpoint.net](mailto:ray.burton@myfairpoint.net).

As always, my office has a supply of NH Constitutions, official tourist maps and other information about the Executive Council. I am always available to speak with local groups.

It is an honor to represent your region.



### Towns in Council District #1

#### CARROLL COUNTY:

Albany, Bartlett, Chatham, Conway, Eaton, Ellingham, Freedom, Har's Loc., Jackson, Madison, Moultonborough, Ossipee, Sandwich, Tamworth, Tiltonboro, 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:

B  
C  
D  
G  
M  
P  
S  
W

#### SULLIVAN COUNTY:

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



# State of New Hampshire

HOUSE OF REPRESENTATIVES

CONCORD

PO Box 414  
Lincoln, NH 03251

February 3, 2011

Dear Selectmen:

Last year at our annual town meeting, I spoke of a growing deficit that would, by many estimates reach \$600M. It has become more apparent that the figure was an underestimation of what the actual gap would be. Thanks to the overspending (25%) over the past four years and the overly optimistic revenue estimates, we now find ourselves facing a budget deficit that is nearing the \$1 Billion mark, which represents \$700 for every man, woman and child in New Hampshire.

There is no easy fix to this problem. The economic crisis that we face affects every citizen, perhaps the impact is felt even more so here in the north country of New Hampshire, where we rely so heavily on the tourism industry.

In the coming session, it is important that we restore the New Hampshire Advantage that we have enjoyed within the region for many years- one of less government, lower taxes, and a business-friendly environment.

Over the next two years, I intend to help put the "open for business" sign back out in the Granite State. I will continue to vote against tax and fee increases and for reducing taxes whenever possible. I intend to oppose any attempt to downshift more expenses onto our communities that would have a negative impact on our property taxes.

I have sponsored a bill that will permit certain county governments to access certified competitive retail electric supply markets. I am also sponsoring legislation that will repeal the state enforcement of OBD II requirements for motor vehicles. I am also a strong supporter of gambling as a means of not only bringing more revenue to the North Country and greatly reducing or completely eliminating the State wide property tax, while creating hundreds of jobs at the same time.

The task at hand is monumental, but I believe we are headed in the right direction in Concord, with a leadership team that is focused on reducing spending, promoting economic development, fixing the state retirement system, and focusing on making New Hampshire a great state once again.

Respectfully,

Edmond Gionet  
State Representative  
Grafton County, District 3

# North Country Home Health and Hospice Agency, Inc.

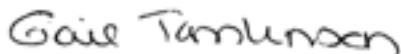
North Country Home Health & Hospice Agency has been meeting the home health and hospice needs of the North Country since 1971.

North Country Home Health & Hospice Agency provides skilled services such as nurses, therapists, home health aides, medical social workers, and homemakers. Under our hospice program we also pay for medications for symptom relief, medical supplies and equipment, short term hospitalization and in-patient respite care, counseling and pastoral support. Hospice volunteers provide valuable support to those living with a life-limiting illness. Our Compassionate Care program provides limited amounts of skilled care, at no cost, to those who are not eligible for traditional hospice services. In 2010, we traveled 221,820 miles to provide 23,315 visits to the residents in our 21-Town service area.

North Country Home Health and Hospice relies on Town support and individual donations to help underwrite the cost of providing home health and hospice care to residents who are uninsured or underinsured. The Board of Directors and Staff of North Country Home Health & Hospice are well aware of the fiscal concerns facing most North Country Towns and are most grateful for your continued support during these challenging economic times.

<u>Type of Care</u>	<u># of Visits</u>
Nursing	443
Physical/Occupational /Speech Therapy	181
Medical Social Service	23
Home Health Aide/Homemaker	<u>475</u>
Total	1,122
Miles Driven	16,952 Miles
<u>Hospice Volunteer Support</u>	
# of Clients	2
# of Hours	32

Respectfully Submitted,



Gail Tomlinson  
Executive Director





## North Country Council, Inc.

Regional Planning Commission & Economic Development District  
The Cottage at the Rocks  
107 Glessner Road  
Bethlehem, New Hampshire 03574  
(603) 444-6303 FAX: (603) 444-7588  
E-mail: nccinc@nccouncil.org

December 2010

Dear Friends,

We would like to thank all of you for your support of the North Country Council this past year. We have made a number of positive changes and completed a number of projects throughout the region. Once again, we reaffirmed the Council's commitment to serve community and regional needs.

We continued to deliver planning and economic development services throughout the region. We have continued with our traditional programs in master planning, natural resource planning, Brownfields Assessments and transportation planning, and these will continue to be a focus of North Country Council.

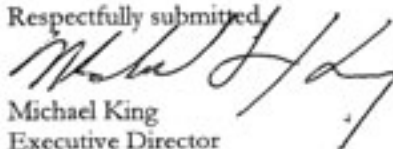
As many of you have seen, there is also a renewed emphasis on energy planning and in partnership with the Office of Energy and Planning; we have offered technical assistance to a number of communities in regards to energy efficiency. We have developed and published regional guidelines for the North Country to assist them in identifying developments of regional impact in their communities.

We continue to be very active in transportation planning and partnering with the Department of Transportation help in developing projects for the Transportation Enhancement funds as well as helping communities develop projects for the Safe Routes to Schools funds. Next year we will begin the process of updating the Transportation Ten Year Plan and hope that many of you will be able to participate.

In economic development, we continue our strong relationship with the Department of Commerce and the Economic Development Administration (EDA) in bringing funding and project development to the region. Two projects that we are very involved with is the reuse of the Groveton Mill and the natural gas and methane pipeline to the Gorham Paper Mill. We also continue to help in the development of incubators in Mount Washington Valley and Grafton County. These, along with other economic opportunities, will continue to be a focus in the coming year.

Again, thank you for all of your support for the Council. I hope that my staff and I can continue to be of service to your community. The Council is here to serve you. It is your organization. Our staff and Board are committed to responding to community needs. If there is a project or a need in your town, please call us. We are dedicated to both supporting our individual towns and promoting regional unity in the North Country.

Respectfully submitted,

  
Michael King  
Executive Director

# Linwood Ambulance Service

The slogan for the National 2010 EMS week was “Anytime, Anywhere, We’ll be there”. Linwood Ambulance Service has a great group of dedicated volunteers. Team members are ready to help.

Helping one’s community goes beyond those middle of the night calls in the craziest of weather conditions, missing that holiday gathering, sporting event or simply time with friends and family. Linwood Ambulance Service was honored as the State of New Hampshire’s **EMS Unit of the Year**. The awards presenter spoke about many accomplishments. Highlights were the continuous improvement of Linwood Ambulance Service. Members assist the Chamber of Commerce and Rotary International. There is reach out monthly to senior citizens, prevention programs at the school and of course willingness to help the fire departments. The awards committee was most impressed with the high chance of survival in the Lincoln Woodstock area. The ambulance service offers monthly CPR classes and trains many throughout the year. Many businesses of Lincoln and Woodstock know the importance of AED’s (Automated External Defibrillators) there are 35 units in the community. Linwood Ambulance Service has 20 Advanced Life Support (ALS) providers, 11 of which are paramedics, the highest level of pre-hospital care. EMT-Basics complete the team.

I am proud of the members of Linwood Ambulance Service. Their commitment and enthusiasm is refreshing. There are six EMT-Basics in training for advance level of care. There are exciting things happening at Linwood Ambulance Service. To find out more about your ambulance service visit [www.linwoodambulance.com](http://www.linwoodambulance.com) and be sure to follow us on facebook too.

In 2010 we responded to **713** calls for service, which is a record number and increase of 22 calls over 2009.

The following is a list of our current members:

Cheryl Bailey	Darlene Goodbout	Tom O’Hara	Marti Talbot
Augusta Blackstone	Callum Grant	Samantha Perkins	Ben Thibault
Ken Chapman	Lindsay Green	Ed Peterson	Nick Varin
Eugene Davis	Colin Haase	Kristin Peterson	Nicholas Wawrznski
Jane Durning	Donna Martel	Jon Place	Robert Wetherell
Ron Fitzgerald	Bill Mead	Dawn Roby	Amy Zabiegalski
Andrew Formalarie	Stacy Meier	Bonnie Stevens	
Megan Gaites	Holly O’Hara		

A special note of gratitude is extended to EMT-I Ed Peterson who is currently deployed.

On behalf of the board and our members, thank you for your support!

Truly Yours,



Robert J. Wetherell, NREMT-P  
Director  
Linwood Ambulance Service



2010 Northern Human Services Director's Report

*White Mountain Mental Health and Common Ground*


In a difficult financial environment for human service organizations, I am happy to report that there has been a great deal of positive activity this year at Northern Human Services. Both our mental health and our developmental services programs have been able to look upon the challenges of the past year as opportunities to develop creative, efficient, accountable innovations. Some highlights:

- Telemedicine expanded to serve local hospital emergency rooms. In partnership with all seven hospitals in the NHS service area, we have begun offering emergency mental health evaluations via video. Hours of wait time and costly and dangerous travel will be eliminated by this service, made possible by a federal HRSA grant.
- Children in need of expert evaluation by a child psychiatrist continue to be seen by a Dartmouth Child Psychiatrist, via video, from our Littleton office. Feedback from children and their families has been very positive.
- Grafton County, in collaboration with our organization, West Central Services in Lebanon, local law enforcement and courts, has been awarded a federal grant for initiating a Mental Health Court. This means that people who commit non-violent crimes as the result of mental illness will be offered support, resources and treatment.
- In this tough economy, employment is a huge challenge for many of our clients. To respond to this need, we have hired a supported employment specialist who is specially trained in assisting persons with mental illness to seek, obtain and keep jobs. This is one of the "evidence-based practices" we have implemented, using methods that have been proven to be effective in studies across the country.
- Common Ground hosted the director of an organization in Adelaide, Australia. This is the latest in a series of visits from agencies around the world. These organizations have been referred to visit us due to the quality of our services and our individualized approach to meeting people's needs.
- We have implemented training via the internet for our staff, saving substantial money and time and offering our employees a huge array of educational options.
- Our student services program continues to provide extensive supports to school-aged children whose families and schools want them to remain in the community. This service prevents costly and disruptive placements away from family and friends.
- Our Woodsville Common Ground office, located at St. Luke's Hall, has grown substantially this year, with three service coordinators, a nurse and a housing specialist providing services in the southern part of our service area.

All of these varied activities depend on the support of our towns. **This year our mental health offices served 47 people from the Town of Lincoln, providing 427.26 hours of counseling.** Our developmental services program, Common Ground serves 102 throughout the area.

Thank you for your continued support of our services. We want to be here when you need us.

Respectfully Submitted,

  
Jane C. MacKay, LICSW  
Area Director

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



University of New Hampshire Cooperative Extension's mission is to provide New Hampshire citizens with research-based education and information, to enhance their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources, and improve the economy.

Four full-time Extension Educators, Deborah Maes, Consumer and Family Resources, Kathleen Jablonski, 4-H Youth Development, Heather Bryant, Agricultural Resources, and David Falkenham, Forestry and Wildlife Resources are joined by Arianne Fosdick, Volunteer Management Program Assistant and Michal Lunak, State Dairy Specialist. Lisa Ford, Nutrition Connections, is housed at Whole Village Family Resource Center in Plymouth. Our staff are supported in the office by Kristina Vaughan, Teresa Locke and Donna Lee.

Volunteers in 4-H Youth Development, Forestry Coverts and Master Gardeners programs are an important asset to our outreach work. The volunteers who serve on the Grafton County Extension Advisory Council provide support and guidance for our programs. Recent council members include David Keith from North Haverhill; Rebecca Page, Haverhill; Martha McLeod, Franconia; Frank Hagan, Bethlehem; Cheryl Taber, Littleton; Luther Kinney, Sugar Hill; Mary Ames, Bath; Pauline Corzilius, Pike; Annemarie Godston, North Haverhill; and Emilie Shipman, Enfield. They are joined by State Representative Kathleen Taylor and County Commissioners, Raymond Burton, Michael Cryans and Martha Richards.

\*The Dairy and Agricultural Resources programs focus on the educational needs of dairy and commercial farmers and growers.

\*A SARE grant and county funding supported a pepper variety trial on county land.

\*A series of workshops targeting commercial growers included starting seedlings, small fruit production and apple pruning.

\*Master Gardeners helped develop a parallel series of gardening workshops targeting youth that were offered throughout the summer. Topics included pressing flowers, fiber arts, and creating a habitat with compost.

\*Dairy Farmers attended workshops focusing on developing sustainability in tough economic times.

\*Food Safety classes provide education for food service workers and school food service personnel.

\*A collaboration between UNHCE and Child and Family Services helped provide parenting education classes to county residents.

\*The Nutrition Connections program focuses on the needs of families with limited resources.

\*The County Forestry Management Plan covering the 515 acres of county owned land was completed.

\*The County Woodlands Tree Farm was successfully audited, and received renewed certification.

\*In collaboration with the Natural Resources Conservation Service/USDA office, cost share projects were started or facilitated on privately owned lands.

\*Our youth development program provides leadership to adult leaders of 4-H clubs and training for after-school program staff.

\*NPASS (New Practices in After School Science) has trained staff in three school districts. This project seeks to foster an interest in science careers.

\*Over 100 leaders worked with 230+ youth to help stage 20 county events as well as assist in regular club meetings.

\*An Afterschool orientation session, based on new credentialing guidelines enacted by the state legislature, was presented around the state by 4-H Youth Development staff.

All staff members contribute to a weekly column that is sent to papers county-wide. We have expanded internet presence on our county web page and on Facebook.

Respectfully submitted: Deborah B Maes, Extension Educator, Family & Consumer Resources & County Office Administrator

## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Lincoln, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire (the Town) as of and for the year ended December 31, 2009, 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'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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 2 to the financial statements, management has not recorded a liability for other post-employment benefits in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other post-employment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities, reduce the net assets, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net assets, and expenses of the governmental activities is not reasonably determinable.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to previously do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the governmental activities of the Town of Lincoln, New Hampshire as of December 31, 2009, or the changes in financial position thereof for the year then ended.

In addition, in our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Lincoln, New Hampshire as of December 31, 2009, 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 June 15, 2010 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose

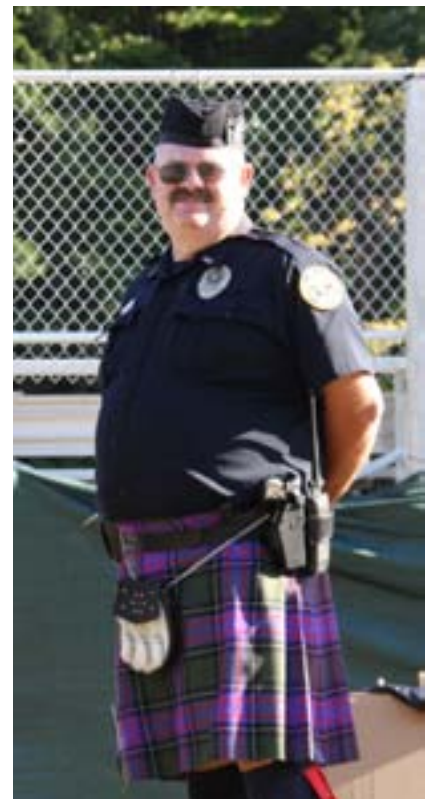
of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management’s discussion and analysis and the budgetary comparison information on pages i-v and 20-21, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lincoln, New Hampshire’s basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

*Vachon Clukay & Company PC*

June 15, 2010



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2009 and 2008

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the year ending December 31, 2009 and 2008. 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, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2009 and 2008

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 and Capital Reserve Funds, both 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, 2009 and 2008 are as follows:

	<u>2009</u>	<u>2008</u>
Current and other assets:		
Capital assets	\$ 15,764,350	\$ 15,745,835
Other assets	4,786,625	4,705,769
Total assets	<u>20,550,975</u>	<u>20,451,604</u>
Long term liabilities:		
Compensated balances	107,243	91,811
General obligation bonds payable	4,279,531	4,672,404
Capital leases payable	40,170	
Other liabilities	<u>1,979,830</u>	<u>1,846,068</u>
Total Liabilities	<u>6,406,774</u>	<u>6,610,283</u>



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Net assets:		
Invested in capital assets, net of related debt	11,444,649	11,073,431
Restricted	1,022,501	1,206,273
Unrestricted	<u>1,677,051</u>	<u>1,561,617</u>
Total net assets	<u>\$ 14,144,201</u>	<u>\$ 13,841,321</u>

**Statement of Activities**

Changes in net assets for the year ending December 31, 2009 and 2008 are as follows:

	2009	2008
Program revenues:		
Charges for services	\$ 448,668	\$ 431,098
Operating grants and contributions	146,008	151,230
Capital grants and contributions	<u>25,652</u>	<u>9,938</u>
Total Program revenues	<u>620,328</u>	<u>592,266</u>
General revenues:		
Property and other taxes	3,320,835	2,871,773
Licenses and permits	361,915	357,671
Intergovernmental revenue	59,287	173,949
Interest and investment earnings	18,237	65,198
Miscellaneous	<u>113,468</u>	<u>253,757</u>
Total general revenues	<u>3,873,742</u>	<u>3,722,348</u>
Total revenues	<u>4,494,070</u>	<u>4,314,614</u>
Program expenses:		
General government	1,051,720	1,033,730
Public safety	962,111	933,314
Highways and streets	526,239	578,857
Health and welfare	78,032	62,735
Sanitation	564,028	600,795
Water distribution and treatment	431,568	386,137
Culture and recreation	372,120	367,457
Interest and fiscal charges	<u>205,372</u>	<u>224,009</u>
Total expenses	<u>4,191,190</u>	<u>4,187,034</u>
Change in net assests	302,880	127,580
Net assets - beginning of year, as restated	<u>13,841,321</u>	<u>13,713,741</u>
Net assets - ending of year	<u>\$ 14,144,201</u>	<u>\$ 13,841,321</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2009 and 2008

**Town of Lincoln Governmental Activities**

As shown in the above statement the Town experienced an improvement in financial position of \$302,880 on the full accrual basis of accounting in 2009, a 2.19% increase over 2008.

The General Fund shows a fund balance of \$734,981. This represents a \$72,871 increase in fund balance from the prior year.

The Capital Reserve fund balance experienced a net decrease of (\$78,687) which represents additions to capital assets in the current year.

**General Fund Budgetary Highlights**

Budgetary information for the General Fund and any major Special Revenue Fund is to be included in the Required Supplementary Information section. Budgetary information in the financial statements has been presented only for the General Fund as there is no adopted budget for the Capital Reserve Funds.

Actual revenues on the budgetary basis exceeded the budgeted amount by \$147,993. This is primarily due to higher revenues from the following budgeted sources: \$99,368 from property taxes, \$29,824 from licenses and permits, and \$50,622 from other governments.

During the year, the original budget decreased by \$112,643. This decrease is the result of approved appropriations to be carried forward to 2010.

The Town under expended its budget by \$201,036. The key areas of savings resulted from \$69,036 in general government, \$46,054 in public safety, \$24,926 in highways and streets, \$36,227 in sanitation, and \$33,800 in water treatment and distribution.

**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 completed more renovations totaling \$172,290 including those to the Community building, a new roof for the water plant, addition to the library, and the Kanc ski hut. The Town also purchased vehicles and equipment of \$162,794 including 2 police cruisers, a compressor, a compactor and a highway vehicle. Also the Town had infrastructure totaling \$107,765 which is comprised of Loon Mountain Road repairs and Pollard Road drainage.

**Long-Term Obligations**

During FY 2009 the Town had a reduction in general obligation bonds of \$385,352 from payments made during the year. Capital lease obligations in the governmental activities experienced a net increase of \$32,649 as a result of payments made on the public safety vehicle and entering in a new lease.

**TOWN OF LINCOLN, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ending December 31; 2009 and 2008**

**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 39, Lincoln, NH 03251, telephone number 603-745-2757.



EXHIBIT A  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Statement of Net Assets**  
December 31, 2009

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 3,292,989
Investments	498,609
Accounts receivable	21,893
Taxes receivable, net	842,227
Due from other governments	130,907
Capital assets:	
Non depreciated	1,325,000
Depreciated, net	<u>14,439,350</u>
Total Assets	<u>\$ 20,550,975</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	\$ 100,461
Accrued expenses	66,006
Deferred revenue	4,196
Retainage payable	4,124
Deposits	636
Due to other governments	1,804,407
Current portion of bonds	316,192
Current portion of capital leases payable	<u>19,510</u>
Total Current Liabilities	<u>2,315,532</u>
Noncurrent liabilities:	
Compensated absences	107,243
Bonds payable	3,963,339
Capital leases payable	<u>20,660</u>
Total Noncurrent Liabilities	<u>4,091,242</u>
Total Liabilities	<u>6,406,774</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	11,444,649
Restricted	1,022,501
Unrestricted	<u>1,677,051</u>
Total Net Assets	<u>14,144,201</u>
Total Liabilities and Net Assets	<u>\$ 20,550,975</u>

*See accompanying notes to the basic financial statements*

EXHIBIT B  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Statement of Activities**  
For the Year Ended December 31, 2009

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Current operations:					
General government	\$ 1,051,720	\$ 4,597	\$ 114		\$ (1,047,009)
Public safety	962,111	32,187	83,175		(846,749)
Highways and streets	526,239	1,424	24,792		(500,023)
Health and welfare	78,032				(78,032)
Sanitation	564,028	352,730			(211,298)
Water distribution and treatment	431,568	3,925			(427,643)
Culture and recreation	372,120	53,805	100	\$ 25,652	(292,563)
Interest	205,372		37,827		(167,545)
Total governmental activities	<u>\$ 4,191,190</u>	<u>\$ 448,668</u>	<u>\$ 146,008</u>	<u>\$ 25,652</u>	<u>(3,570,862)</u>
General revenues:					
Property and other taxes					3,320,835
Licenses and permits					361,915
Grants and contributions:					
Rooms and meals tax distribution					59,287
Interest and investment earnings					18,237
Miscellaneous					113,468
Total general revenues					<u>3,873,742</u>
Change in net assets					302,880
Net assets - beginning, as restated					<u>13,841,321</u>
Net assets - ending					<u>\$ 14,144,201</u>

*See accompanying notes to the basic financial statements*

EXHIBIT C  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2009

	General Fund	Capital Reserve Funds	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>				
Cash and cash equivalents	\$ 2,177,836	\$ 853,518	\$ 261,635	\$ 3,292,989
Investments	4,452		494,157	498,609
Accounts receivable	21,893			21,893
Taxes receivable, net	842,227			842,227
Due from other governments	130,907			130,907
Due from other funds	<u>177,708</u>		<u>8,430</u>	<u>186,138</u>
Total assets	<u>\$ 3,355,023</u>	<u>\$ 853,518</u>	<u>\$ 764,222</u>	<u>\$ 4,972,763</u>
<b>Liabilities:</b>				
Accounts payable	\$ 100,461			\$ 100,461
Deferred revenue	711,608			711,608
Retainage payable		\$ 4,124		4,124
Deposits	636			636
Due to other governments	1,804,407			1,804,407
Due to other funds	<u>2,930</u>	<u>105,358</u>	<u>\$ 77,850</u>	<u>186,138</u>
Total liabilities	<u>2,620,042</u>	<u>109,482</u>	<u>77,850</u>	<u>2,807,374</u>
<b>Fund balances:</b>				
Reserved for endowments			52,909	52,909
Unreserved, reported in:				
General fund	734,981			734,981
Special revenue fund		744,036	423,347	1,167,383
Capital projects fund			207,602	207,602
Permanent fund			<u>2,514</u>	<u>2,514</u>
Total fund balances	<u>734,981</u>	<u>744,036</u>	<u>686,372</u>	<u>2,165,389</u>
Total liabilities and fund balances	<u>\$ 3,355,023</u>	<u>\$ 853,518</u>	<u>\$ 764,222</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 15,764,350

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis 707,412

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 (4,279,531)

Capital lease payable (40,170)

Accrued interest (66,006)

Compensated absences (107,243)

Net assets of governmental activities \$ 14,144,201

See accompanying notes to the basic financial statements

EXHIBIT D

TOWN OF LINCOLN, NEW HAMPSHIRE  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds

For the Year Ended December 31, 2009

	General Fund	Capital Reserve Funds	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 3,285,046	\$ 39,200	\$ 34,150	\$ 3,285,046
Licenses and permits	288,565			361,915
Intergovernmental revenues	230,947			230,947
Charges for services	431,987		16,681	448,668
Interest income	6,383	8,460	3,394	18,237
Miscellaneous	89,918		23,550	113,468
Total Revenues	<u>4,332,846</u>	<u>47,660</u>	<u>77,775</u>	<u>4,458,281</u>
Expenditures:				
Current operations:				
General government	994,958			994,958
Public safety	886,387		13,751	900,138
Highways and streets	252,486			252,486
Health and welfare	78,032			78,032
Sanitation	462,063		53,448	515,511
Water distribution and treatment	242,043			242,043
Culture and recreation	329,365			329,365
Capital outlay	95,060	588,829		683,889
Debt service:				
Principal	385,352			385,352
Interest	210,797			210,797
Total Expenditures	<u>3,936,543</u>	<u>588,829</u>	<u>67,199</u>	<u>4,592,571</u>
Excess revenues over (under) expenditures	<u>396,303</u>	<u>(541,169)</u>	<u>10,576</u>	<u>(134,290)</u>
Other financing sources (uses):				
Capital lease proceeds	40,170			40,170
Transfers in	204,881	568,483		773,364
Transfers out	(568,483)	(106,001)	(98,880)	(773,364)
Total other financing sources (uses)	<u>(323,432)</u>	<u>462,482</u>	<u>(98,880)</u>	<u>40,170</u>
Net change in fund balances	72,871	(78,687)	(88,304)	(94,120)
Fund balances at beginning of year, as restated	662,110	822,723	774,676	2,259,509
Fund balances at end of year	<u>\$ 734,981</u>	<u>\$ 744,036</u>	<u>\$ 686,372</u>	<u>\$ 2,165,389</u>

See accompanying notes to the basic financial statements

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, 2009

Change in Fund Balances - Total Governmental Funds	\$ (94,120)
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.	18,515
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	35,789
Lease proceeds are reported as financing sources in governmental funds, but a capital lease increases long-term liabilities in the statement of net assets.	(40,170)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	385,352
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.	7,521
In the statement of activities, interest is accrued on outstanding bonds and capital leases, whereas in governmental funds, an interest expenditure is reported when due.	5,425
Some expenses 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.	(15,432)
Change in net assets of governmental activities	<u>\$ 302,880</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
December 31, 2009

**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.

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

**2. Fund Financial Statements:**

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2009

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 main 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.

***Measurement Focus***

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

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

**2. Fund Financial Statements:**

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2009

***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. 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. The Town has elected not to follow the FASB pronouncements issued subsequent to November 30, 1989.

**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 3). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

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

**2. Deferred Revenue:**

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2009

**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, 2009, the Town applied \$501,881 of its unappropriated fund balance to reduce taxes.

***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, 2009 are recorded as receivables net of reserves for estimated uncollectible of \$15,000.

***Capital Assets***

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

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

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 2009

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.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee retirement or termination. The entire compensated absence liability is reported on the government-wide financial statements.

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

Except for the obligation for other post-employment benefits (see Note 2), all payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Net Assets***

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

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

***Fund Balance Reserves***

The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2009

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 endowments.

*Interfund Activity*

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

*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--STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

*Other Post-Employment Benefits*

The Town did not implement GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB 45 were required to be implemented by the Town during the year ended December 31, 2009.

**NOTE 3--PROPERTY TAXES**

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$857,993,107 as of April 1, 2009) and were due in two installments on July 1 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 \$3,525,612 and \$1,152,939 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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 2009

**NOTE 4--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, 2009, 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.

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, 2009.

***Property and Liability Insurance***

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.

***Worker's Compensation***

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

**NOTE 5--DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2009 are classified in the accompanying financial statements as follows:

Cash and cash equivalents	\$ 3,292,989
Investments	498,609
	<u>\$ 3,791,598</u>

Deposits and investments as of December 31, 2009 consist of the following:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2009

Cash on hand	\$ 168,500
Deposits with financial institutions	3,124,489
Investments	498,609
	<u>\$ 3,791,598</u>

The Town's requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. Responsibility for the investments of the Trust Funds is with the Board of Trustees.

***Credit Risk***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

The Town has no policy regarding credit risk for its governmental funds as of December 31, 2009. The Trustees of Trust Funds and the Library Trustees also do not have a policy regarding credit risk.

None of the investments as of December 31, 2009 are rated and are detailed as follow:

<u>Investment Type</u>	<u>Fair Value</u>
State investment pool	\$ <u>498,609</u>

***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.

The Town's policy indicates that there must be some form of collateral securing funds in excess of the FDIC limit, witnessed by a written agreement and held at an independent third-party institution in the name of the Town. Of the Town's deposits with financial institutions at year end, \$2,822,429 was collateralized by securities held by the bank in the bank's name and \$-0- was uninsured and uncollateralized.

***Investment in NHPDIP***

The Town is a voluntary participant in the New Hampshire Public Deposit Investment 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 Town's exposure to derivatives is indirect through its participation in the NHPDIP. The Town'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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2009

**NOTE 6--DUE FROM OTHER GOVERNMENTS**

Receivables from other governments at December 31, 2009 consist the following:

United States Department of Agriculture	\$ 23,152
State of New Hampshire - School Resource Officer Grant	69,444
Town of Woodstock	<u>38,311</u>
	<u>\$ 130,907</u>

All receivables are considered collectible in full and will be received within one year.

**NOTE 7--CAPITAL ASSETS**

The following is a summary of changes in capital assets:

	Balance <u>1/1/09</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/09</u>
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Total capital assets not being depreciated	<u>1,325,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,325,000</u>
	Balance			Balance
	<u>1/1/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/09</u>
Other capital assets:				
Buildings and improvements	4,840,342	172,290		5,012,632
Vehicles and equipment	1,094,654	162,794		1,257,448
Land improvements	230,199			230,199
Infrastructure	14,375,991	107,766		14,483,757
Total other capital assets at historical cost	<u>20,541,186</u>	<u>442,850</u>	<u>-</u>	<u>20,984,036</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,279,445)	(107,689)		(1,387,134)
Vehicles and equipment	(649,740)	(102,348)		(752,088)
Land improvements	(107,725)	(6,867)		(114,592)
Infrastructure	(4,083,441)	(207,431)		(4,290,872)
Total accumulated depreciation	<u>(6,120,351)</u>	<u>(424,335)</u>	<u>-</u>	<u>(6,544,686)</u>
Total other capital assets, net	<u>14,420,835</u>	<u>18,515</u>	<u>-</u>	<u>14,439,350</u>
Total capital assets, net	<u>\$ 15,745,835</u>	<u>\$ 18,515</u>	<u>\$ -</u>	<u>\$ 15,764,350</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 34,776
Public safety	55,513
Highways and streets	144,243
Culture and recreation	33,485
Sanitation	41,633
Water distribution and treatment	<u>114,685</u>
	<u>\$ 424,335</u>



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2009

The balance of the assets acquired through capital leases as of December 31, 2009 is as follows:

Vehicles and equipment	\$ 62,050
Less: Accumulated depreciation	<u>(3,878)</u>
	<u>\$ 58,172</u>

**NOTE 8--DUE TO OTHER GOVERNMENTS**

In accordance with State law, the Town collects taxes for the Lincoln-Woodstock Cooperative School District an independent governmental unit, which are remitted to them as required by law. At December 31, 2009, the balance of the property tax appropriation due to the Lincoln-Woodstock Cooperative School District is \$1,804,407.

**NOTE 9--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, 54 Regional 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 11.84% and 8.74% respectively through June 30, 2009, and 13.66% and 9.16% respectively thereafter. The Town contributed 65% of the employer cost for public safety officers employed by the Town through June and 70% thereafter, and the State contributed the remaining 35% of the employer cost through June and 30% thereafter. 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 \$27,280 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, 2009, 2008, and 2007 were \$129,535, \$117,137, and \$97,780, equal to the required contributions for those years.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2009

**NOTE 10--LONG-TERM OBLIGATIONS**

Payments on the general obligation bonds and capital leases are paid out of the General Fund. 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. Compensated absences will be paid from the fund where the employee's salary is paid.

*Changes in Long-Term Obligations* – The following is a summary of debt transactions of the Town for the year ended December 31, 2009:

<u>Type</u>	<u>Balance</u> <u>1/1/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/09</u>	<u>Current</u> <u>Portion</u>
General obligation bonds	\$ 4,664,883		\$ 385,352	\$ 4,279,531	\$ 316,192
Capital leases	7,521	\$ 40,170	7,521	40,170	19,510
Compensated absences	91,811	21,278	5,846	107,243	
Totals	<u>\$ 4,764,215</u>	<u>\$ 61,448</u>	<u>\$ 398,719</u>	<u>\$ 4,426,944</u>	<u>\$ 335,702</u>

*General long term debt* – Bonds payable at December 31, 2009 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%.	\$ 1,420,000
\$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%.	840,000
\$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.	1,839,531
\$300,000 - 2005 Community Building Note due in annual installments of \$36,448, including interest at 4.0% through July 26, 2015.	<u>180,000</u>
	<u>\$ 4,279,531</u>

*Summary of Debt Service Requirements to Maturity* – The annual requirements to amortize General Obligation Bonds as of December 31, 2009 are as follows:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2009

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2010	\$ 316,192	\$ 195,806	\$ 511,998
2011	322,327	183,483	505,810
2012	328,773	170,850	499,623
2013	335,545	157,477	493,022
2014	337,660	143,350	481,010
2015-2019	1,688,092	467,845	2,155,937
2020-2023	950,942	94,620	1,045,562
	<u>\$ 4,279,531</u>	<u>\$ 1,413,431</u>	<u>\$ 5,692,962</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2009 was \$205,372 on general obligation debt for governmental activities.

The State of New Hampshire annually reimburses the Town for a portion of its water debt service. During 2009, reimbursements by the State were \$37,827.

*Authorized and Unissued Debt* – Long-term debt authorized and unissued at December 31, 2009 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>

***Capital Lease Obligations***

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. Following is the individual capital lease obligation at December 31, 2009:

Police cruisers, due in annual installments of \$21,880 through July 2011, including interest at 5.90%	<u>\$ 40,170</u>
-----------------------------------------------------------------------------------------------------------	------------------

Debt service requirements to retire capital lease obligations outstanding for governmental activities at December 31, 2009 are as follows:

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2010	\$ 19,510	\$ 2,370	\$ 21,880
2011	20,660	1,219	21,879
	<u>\$ 40,170</u>	<u>\$ 3,589</u>	<u>\$ 43,759</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 2009

**NOTE 11--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 pending reimbursements from the General Fund to the Nonmajor Governmental Funds. The Capital Reserve Funds and Nonmajor Governmental Funds have an interfund payable to the General Fund for reimbursement of expenditures. Interfund balances at December 31, 2009 are as follows:

		Due from			
		General	Capital	Nonmajor	
		Fund	Reserve	Governmental	Totals
			Funds	Funds	
Due to:	General Fund		\$ 105,358	\$ 72,350	\$ 177,708
	Nonmajor Governmental Funds	\$ 2,930		5,500	8,430
		<u>\$ 2,930</u>	<u>\$ 105,358</u>	<u>\$ 77,850</u>	<u>\$ 186,138</u>

During the year, several interfund transactions occurred between funds. The transfers to the Capital Reserve Funds were made in accordance with budgetary authorizations. The transfers out from the Capital Reserve Funds and Other Governmental Funds consist of debt reimbursements to the General Fund. Interfund transfers for the year ended December 31, 2009 are as follows.

		Transfer from			
		General	Capital	Nonmajor	
		Fund	Reserve	Governmental	Totals
			Funds	Funds	
Transfer to:	General Fund		\$ 106,001	\$ 98,880	\$ 204,881
	Capital Reserve Funds	\$ 568,483			568,483
		<u>\$ 568,483</u>	<u>\$ 106,001</u>	<u>\$ 98,880</u>	<u>\$ 773,364</u>

**NOTE 12--TOP TAXPAYERS**

The following are the five major property owners as they relate to the assessed property valuation of \$857,993,107:

Taxpayer	Property Valuation	Percentage of Total Valuation
MDR South Peak, LLC	\$ 25,187,890	2.94%
CNL Income Loon Mountain LLC	19,075,800	2.22%
Southern Peaks at Pollard Brook	13,730,510	1.60%
Village Lodge Condominium UOA	13,296,320	1.55%
Indian Profile Corporation	5,669,980	0.66%

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
 December 31, 2009

**NOTE 13--PERMANENT FUNDS**

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs. Principal and income balances at December 31, 2009 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 52,909	\$ 2,514	\$ 55,423

**NOTE 14--RESTRICTED NET ASSETS**

Net assets are restricted for specific purposes at December 31, 2009 as follows:

Endowments	\$ 52,909
Capital Project Fund	207,602
Capital Reserve Funds	744,036
Town Cemetery Maintenance Expendable Trust Fund	15,024
Police Department Detail Revolving Fund	<u>2,930</u>
	<u>\$ 1,022,501</u>

**NOTE 15--CONTINGENT LIABILITIES**

***Litigation***

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

**NOTE 16--RESTATEMENT OF EQUITY**

During the year ended December 31, 2009, it was determined that accounts receivable was understated in the General Fund and overstated in the Permanent Fund. Also during the year ended December 31, 2009, it was determined the Town Cemetery Maintenance Expendable Trust Fund was included with the Permanent Fund, which required a reclassification in the current year.

***Governmental Fund Statements***

Fund balances of the General Fund and Other Governmental Funds as of January 1, 2009 have been restated as follows:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2009

	General Fund	Other Governmental Funds
Fund balance - January 1, 2009 (as previously reported)	\$ 620,783	\$ 775,276
Amount of restatement due to:		
Understatement of accounts receivable	41,327	
Overstatement of accounts receivable		(600)
Fund balance - January 1, 2009, as restated	<u>\$ 662,110</u>	<u>\$ 774,676</u>

Within the Other Governmental Funds, there was also a reclassification of the Town Cemetery Maintenance Expendable Trust Fund from the Permanent Funds of \$11,292.

***Government-Wide Statements***

Net assets of the Governmental Activities as of January 1, 2009 have been restated as follows:

Net Assets - January 1, 2009 (as previously reported)	\$ 13,800,594
Amount of restatement due to:	
Understatement of accounts receivable	41,327
Overstatement of accounts receivable	(600)
Net Assets - January 1, 2009, as restated	<u>\$ 13,841,321</u>

SCHEDULE 1  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis) - General Fund**  
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 3,221,467	\$ 3,221,467	\$ 3,320,835	\$ 99,368
Licenses and permits	258,741	258,741	288,565	29,824
Intergovernmental	153,045	153,045	203,667	50,622
Charges for services	460,599	460,599	431,987	(28,612)
Interest income	7,000	7,000	6,383	(617)
Miscellaneous	92,510	92,510	89,918	(2,592)
Total Revenues	<u>4,193,362</u>	<u>4,193,362</u>	<u>4,341,355</u>	<u>147,993</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	1,063,994	1,063,994	994,958	69,036
Public safety	905,161	905,161	859,107	46,054
Highways and streets	301,867	277,412	252,486	24,926
Health and welfare	67,882	67,882	78,032	(10,150)
Sanitation	498,290	498,290	462,063	36,227
Water treatment and distribution	275,843	275,843	242,043	33,800
Culture and recreation	331,371	331,371	329,365	2,006
Capital outlay	142,657	54,469	54,890	(421)
<b>Debt service</b>				
Principal retirement	385,352	385,352	385,352	-
Interest and fiscal charges	210,355	210,355	210,797	(442)
Total Expenditures	<u>4,182,772</u>	<u>4,070,129</u>	<u>3,869,093</u>	<u>201,036</u>
Excess revenues over expenditures	<u>10,590</u>	<u>123,233</u>	<u>472,262</u>	<u>349,029</u>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	204,881	204,881
Transfers out	(602,995)	(602,995)	(568,483)	34,512
Total other financing sources (uses)	<u>(602,995)</u>	<u>(602,995)</u>	<u>(363,602)</u>	<u>239,393</u>
Net change in fund balance	(592,405)	(479,762)	108,660	588,422
<b>Fund balance at beginning of year, as restated</b>				
- Budgetary Basis	<u>1,333,733</u>	<u>1,333,733</u>	<u>1,333,733</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 741,328</u>	<u>\$ 853,971</u>	<u>\$ 1,442,393</u>	<u>\$ 588,422</u>

See accompanying notes to the required supplementary information

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
December 31, 2009

**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). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and expenditures were adjusted for on-behalf fringe benefits and capital lease proceeds as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Exhibit D	\$ 4,577,897	\$ 4,505,026
Difference in property taxes meeting susceptible to accrual criteria	35,789	
On-behalf fringe benefits	(27,280)	(27,280)
Capital lease proceeds	<u>(40,170)</u>	<u>(40,170)</u>
Schedule 1	<u>\$ 4,546,236</u>	<u>\$ 4,437,576</u>

*Major Special Revenue Funds*

Budgetary information in these financial statements has been presented only for the General Fund as there is no adopted budget for the Capital Reserve Funds.

**NOTE 2--BUDGETARY FUND BALANCES**

The components of the budgetary fund balance for the Town’s General Fund are as follows:

Designated for subsequent years' expenditures	\$ 112,643
Undesignated	<u>1,329,750</u>
	<u>\$ 1,442,393</u>

**NOTE 3--UNRESERVED DESIGNATED FUND BALANCES**

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

Unexpended highway block grant	<u>\$ 112,643</u>
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SCHEDULE A  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds**  
December 31, 2009

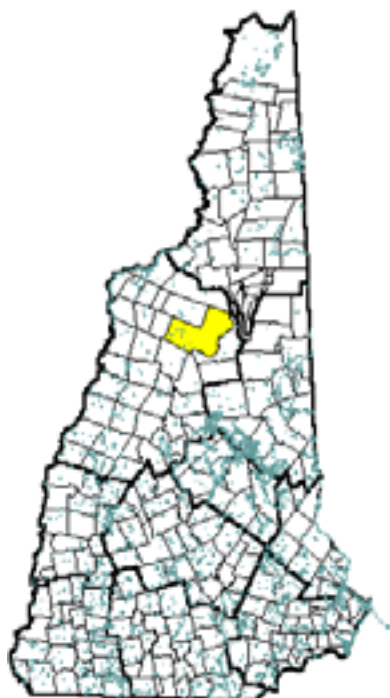
	Capital Projects Fund	Water Impact Fees Fund	Police Department Detail Revolving Fund	Town Cemetery Maintenance Expendable Trust Fund	Permanent Fund	Combining Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ 139,075	\$ 52,113		\$ 9,524	\$ 60,923	\$ 261,635
Investments	140,877	353,280				494,157
Due from other funds			\$ 2,930	5,500		8,430
Total Assets	<u>\$ 279,952</u>	<u>\$ 405,393</u>	<u>\$ 2,930</u>	<u>\$ 15,024</u>	<u>\$ 60,923</u>	<u>\$ 764,222</u>
<b>LIABILITIES</b>						
Due to other funds	\$ 72,350				\$ 5,500	\$ 77,850
Total Liabilities	<u>72,350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>5,500</u>	<u>77,850</u>
<b>FUND BALANCES</b>						
Reserved for endowments					52,909	52,909
Unreserved, reported in:						
Special revenue funds		405,393	2,930	15,024		423,347
Capital projects fund	207,602					207,602
Permanent funds					2,514	2,514
Total Fund Balances	<u>207,602</u>	<u>405,393</u>	<u>2,930</u>	<u>15,024</u>	<u>55,423</u>	<u>686,372</u>
Total Liabilities and Fund Balances	<u>\$ 279,952</u>	<u>\$ 405,393</u>	<u>\$ 2,930</u>	<u>\$ 15,024</u>	<u>\$ 60,923</u>	<u>\$ 764,222</u>

SCHEDULE B  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds - All Nonmajor Funds**  
For the Year Ended December 31, 2009

	Capital Projects Fund	Water Impact Fees Fund	Police Department Detail Revolving Fund	Town Cemetery Maintenance Expendable Trust Fund	Permanent Funds	Combining Totals
Revenues:						
Licenses and permits	\$ 34,150					\$ 34,150
Charges for services			\$ 16,681			16,681
Interest income	1,339	\$ 1,439		\$ 82	\$ 534	3,394
Miscellaneous		19,900		3,650		23,550
Total Revenues	<u>35,489</u>	<u>21,339</u>	<u>16,681</u>	<u>3,732</u>	<u>534</u>	<u>77,775</u>
Expenditures:						
Current operations:						
Public safety			13,751			13,751
Sanitation	53,448					53,448
Total Expenditures	<u>53,448</u>	<u>-</u>	<u>13,751</u>	<u>-</u>	<u>-</u>	<u>67,199</u>
Excess revenues over (under) expenditures	<u>(17,959)</u>	<u>21,339</u>	<u>2,930</u>	<u>3,732</u>	<u>534</u>	<u>10,576</u>
Other financing (uses):						
Transfers out	(98,880)					(98,880)
Total other financing (uses)	<u>(98,880)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(98,880)</u>
Net change in fund balances	(116,839)	21,339	2,930	3,732	534	(88,304)
Fund Balances - January 1, as restated	<u>324,441</u>	<u>384,054</u>	<u>-</u>	<u>11,292</u>	<u>54,889</u>	<u>774,676</u>
Fund Balances - December 31	<u>\$ 207,602</u>	<u>\$ 405,393</u>	<u>\$ 2,930</u>	<u>\$ 15,024</u>	<u>\$ 55,423</u>	<u>\$ 686,372</u>

# Town of Lincoln Community Profile

## Lincoln, NH



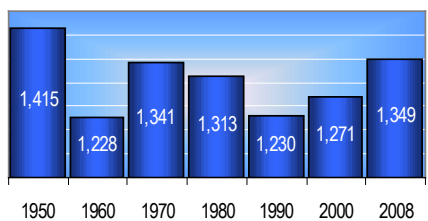
Community Contact	Town of Lincoln Peter Joseph, Town Manager PO Box 25 Lincoln, NH 03251
Telephone	(603) 745-2757
Fax	(603) 745-6743
E-mail	townhall@lincolnnh.org
Web Site	www.lincolnnh.org
Municipal Office Hours	Monday through Friday, 8 am - 4:30 pm
County	Grafton
Labor Market Area	Plymouth NH LMA
Tourism 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 regnant 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 2008 Census estimate for Lincoln was 1,349 residents, which tied with Milan, ranking 166th among New Hampshire's incorporated cities and towns.



**Population Density and Land Area, 2008** (NH Office of Energy & Planning): 10.3 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.

Economic & Labor Market Information Bureau, NH Employment Security, 2009. Community Response Received 09/17/09

All information regarding the communities is from sources deemed reliable and is submitted subject to errors, omissions, modifications, and withdrawals without notice. No warranty or representation is made as to the accuracy of the information contained herein. Specific questions regarding individual cities and towns should be directed to the community contact.

**MUNICIPAL SERVICES**

Type of Government	<b>Town Manager</b>
Budget: Municipal Appropriations, 2008	<b>\$4,228,764</b>
Budget: School Appropriations, 2008-2009	<b>\$5,943,060</b>
Zoning Ordinance	<b>1986/07</b>
Master Plan	<b>2003</b>
Capital Improvement Plan	<b>Yes</b>
Industrial Plans Reviewed By	<b>Planning Board</b>

## Boards and Commissions

Elected: **Selectmen; Library; Cemetery; Trust Funds; Budget**

Appointed: **Planning; Zoning**

Public Library **Lincoln Public**

**EMERGENCY SERVICES**

Police Department	<b>Full-time</b>
Fire Department	<b>Volunteer</b>
Emergency Medical Service	<b>Volunteer</b>
Nearest Hospital(s)	Distance Staffed Beds
<b>Speare Memorial, Plymouth</b>	<b>23 miles 25</b>
<b>Littleton Regional, Littleton</b>	<b>28 miles 25</b>
<b>Cottage Hospital, Woodsville</b>	<b>26 miles 25</b>

**UTILITIES**

Electric Supplier	<b>NH Electric Coop</b>
Natural Gas Supplier	<b>Liquid Propane Gas</b>
Water Supplier	<b>Municipal</b>
Sanitation	<b>Municipal</b>
Municipal Wastewater Treatment Plant	<b>Yes</b>
Solid Waste Disposal	<b>none</b>
Curbside Trash Pickup	<b>none</b>
Pay-As-You-Throw Program	<b>No</b>
Recycling Program	<b>Mandatory</b>
Telephone Company	<b>Fairpoint</b>
Cellular Telephone Access	<b>Yes</b>
Cable Television Access	<b>Yes</b>
Public Access Television Station	<b>Yes</b>
High Speed Internet Service: Business	<b>Yes</b>
Residential	<b>Yes</b>

**PROPERTY TAXES** (NH Dept. of Revenue Administration)

2008 Total Tax Rate (per \$1000 of value)	<b>\$8.50</b>
2008 Equalization Ratio	<b>93.8</b>
2008 Full Value Tax Rate (per \$1000 of value)	<b>\$7.92</b>
2008 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	<b>84.7%</b>
Commercial Land and Buildings	<b>14.2%</b>
Public Utilities, Current Use, and Other	<b>1.1%</b>

**HOUSING SUPPLY** (NH Office of Energy and Planning)

2008 Total Housing Units	<b>2,592</b>
2008 Single-Family Units	<b>625</b>
Residential Permits, Net Change of Units	<b>8</b>
2008 Multi-Family Units	<b>1,877</b>
Residential Permits, Net Change of Units	<b>2</b>
2008 Manufactured Housing Units	<b>90</b>

**DEMOGRAPHICS**

(US Census Bureau)

Total Population	Community	County
2008	<b>1,349</b>	<b>85,921</b>
2000	<b>1,271</b>	<b>81,826</b>
1990	<b>1,230</b>	<b>74,998</b>
1980	<b>1,313</b>	<b>65,806</b>
1970	<b>1,341</b>	<b>54,914</b>

**Census 2000 Demographics**

## Population by Gender

Male **633** Female **638**

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

**LABOR FORCE**

(NHES - ELMI)

Annual Average	1998	2008
Civilian labor force	<b>670</b>	<b>767</b>
Employed	<b>633</b>	<b>737</b>
Unemployed	<b>37</b>	<b>30</b>
Unemployment rate	<b>5.5%</b>	<b>3.9%</b>

**EMPLOYMENT & WAGES**

(NHES - ELMI)

Annual Average Covered Employment	1998	2008
Goods Producing Industries		
Average Employment	<b>n</b>	<b>n</b>
Average Weekly Wage	<b>n</b>	<b>n</b>
Service Providing Industries		
Average Employment	<b>n</b>	<b>n</b>
Average Weekly Wage	<b>n</b>	<b>n</b>
Total Private Industry		
Average Employment	<b>1,547</b>	<b>1,973</b>
Average Weekly Wage	<b>\$321</b>	<b>\$584</b>
Government (Federal, State, and Local)		
Average Employment	<b>49</b>	<b>157</b>
Average Weekly Wage	<b>\$488</b>	<b>\$643</b>
Total, Private Industry plus Government		
Average Employment	<b>1,596</b>	<b>2,130</b>
Average Weekly Wage	<b>\$326</b>	<b>\$589</b>

n = indicates that data does not meet disclosure standards

## EDUCATION AND CHILD CARE

Schools students attend: **Grades K-12 are part of Lincoln-Woodstock Cooperative (Lincoln, Woodstock)** District: **SAU 68**  
 Career Technology Center(s): **Plymouth Regional High School** 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	158	91	115	

NH Licensed Child Care Facilities, 2009: Total Facilities: 4 Total Capacity: 92

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

LARGEST BUSINESSES	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	1962
Lincoln Condo Associates	Condo management	60	1986
Town of Lincoln	Municipal services	32	1764

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

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

## COMMUTING TO WORK *(US Census Bureau)*

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

## 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): <b>Loon Mountain, Kanc Recreation</b>
	Other: <b>Scenic Railroad; Clark's Trading Post, Whale's Tail Water Park</b>

# 2010 Vital Statistics

## Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2010

Date of Birth	Child's Name	Father's Name	Mother's Name	Place of Birth
01/03/2010	Jaylyn Monica Murray	Phillip Murray	Alison Eisenhower	Plymouth, NH
02/19/2010	Nora Natalie Weeden	Ryan Weeden	Jasmine Weeden	Lincoln, NH
04/15/2010	Travis McIntyre Romprey	Michael Muska	Kristen Romprey	Littleton, NH
08/07/2010	Ari Eli Paster	Noah Paster	Johanna Severance	Lincoln, NH
12/05/2010	Eden Sky White	Troy White	Brook White	Plymouth, NH

# 2010 Vital Statistics

## Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2010

<u>Date of Marriage</u>	<u>Person A's Name</u>	<u>Person A's Residence</u>	<u>Person B's Name</u>	<u>Person B's Residence</u>	<u>Place of Marriage</u>
01/20/2010	Dolores A Reed	Lincoln, NH	Kathleen M O'Connor	Lincoln, NH	No. Woodstock
07/24/2010	Taylor C Beaudin	Lincoln, NH	Sarah J Chandler	Lincoln, NH	Whitefield
09/04/2010	Christopher M Brophy	Lincoln, NH	Kristyn G Daigle	Lincoln, NH	Lincoln
09/11/2010	Rory C Grant	Lincoln, NH	Jennifer L Peschel	Lincoln, NH	Lincoln
09/25/2010	William P Howland	So Grafton, MA	Troya M Bartlett	Lincoln, NH	Lincoln
10/25/2010	Anthony R Buonopane	Lincoln, NH	Teresa L Kennell	Lincoln, NH	Lincoln
10/30/2010	Joseph D Iles	Lincoln, NH	Christine G Baker	Lincoln, NH	Lincoln

# 2010 Vital Statistics

## Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2010

<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>	<u>Military</u>
01/07/2010	W Murray Clark	Edward Clark	Florence Murray	Littleton	Y
01/10/2010	Rene Lagasse	Israel Lagasse	Lena Guay	Lincoln	Y
03/13/2010	Henry Strickland	Edward Strickland	Mary Pollard	Lebanon	Y
04/02/2010	John Conway	Simon Conway	Regina Lapierre	Laconia	Y
04/09/2010	Eleanor Smith	George McIntyre	Myra McManus	Plymouth	N
06/24/2010	Robert Gagne Sr.	Alleyre Gagne	Marie Johnson	Laconia	Y
07/12/2010	Paul Beaudin Sr.	Peter Beaudin Sr.	Mary Medore	Littleton	Y
08/24/2010	Mary Govoni	Erminio Mosco	Emma De Pratti	No. Haverhill	N
11/10/2010	John Patterson	John Patterson	Helen Reid	Lincoln	Y
12/13/2010	Lance Loranger	Arthur Loranger	Muriel Andrews	Lincoln	Y



~ NOTES ~

**Significant Dates (March – December 2011)**

- March 7: Last day to accept absentee ballots filed in person
- March 8: 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.)
- March 13: Daylight Saving Time Begins
- April 15 : Last Day for eligible residents to file for 2011 property tax credits and/or exemptions for: veterans/elderly/disabled
- May 1: Annual Dog License Renewal
- May 30: Memorial Day Observed– Town Offices Closed
- June 10: Lin-wood High School Graduation
- June 27: First day of Lincoln-Woodstock Recreation Dept.'s Summer Camp (Register early!)
- July 4: Independence Day Holiday – Town Offices Closed
- September 5: Labor Day – Town Offices Closed
- October 10: Columbus Day – Town Offices Closed
- November 6: Daylight Saving Time Ends
- November 24-25: Thanksgiving Day – Town Offices Closed Thursday & Friday
- December 26: Christmas Holiday – Town Offices Closed



*In 2010, the Lincoln Police Department celebrated its 80th year since James Carey was appointed as its first Chief in 1930. A lot has transpired since then: our mill town has transformed itself into a premier resort community and the number of visitors continues to grow, turning Lincoln into a year round vacation destination. The Police Department has also changed and has embraced the latest technology from radios to digital equipment to modern vehicles and all of the other items that are common place in Law Enforcement today. The members of the department are no longer just smart, but must also be computer literate just to be able to write a basic report. A simple on-the-job training course of a few days used to be enough to serve as a Police Officer. That requirement has now been expanded to include a 14-week program at the NH Police Training and Standards Council's Police Academy and an additional 8 weeks of training with a certified Training Officer. As complicated as life has become, this Department is still dedicated to our community and service to its citizens. In 2004, the Lincoln Police Department received the New England Best Community Policing Award for communities with fewer than 15,000 residents. Your Police Department was already one of the less than 20 State accredited agencies, but in 2010 after an intensive inspection and audit, the Lincoln Police Department became one of only 8 NH departments that are nationally accredited. We at the Lincoln Police Department are looking forward to another 80 years and beyond of service to our community.*

