



Town of
LINCOLN
NEW HAMPSHIRE

2011 ANNUAL REPORT

**Annual Report
of the Officers
for the

Town of
Lincoln, New Hampshire**



For the Year Ending December 31, 2011



Tropical Storm Irene

Lincoln, New Hampshire



Photos courtesy of Peter Moore, Lorna Colquhoun and Linda McIntyre

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Town Officers

For the Year Ending December 31, 2011

(includes elected & appointed officials & department heads)

Peter Moore
(Term expires 2012)

Board of Selectmen

Patricia McTeague
(Term expires 2013)

O.J. Robinson
(Term expires 2014)

Town Manager

Peter Joseph

Moderator

Robert Wetherell
(Term expires 2012)

Treasurer

Wendy Tanner

Town Clerk & Tax Collector

Susan Whitman
(Town Clerk Term Expires 2014)

Public Works Superintendent

William Willey

Police Chief / Emergency Management Director

Theodore Smith

Fire Chief

Nate Haynes *(resigned Dec. 2011)*

Library Director

Carol Riley

Recreation Director

Tara Tower

Zoning & Planning Administrator

Matt Henry

Solid Waste Facility Manager

Paul Beaudin, II

Health Officer

Brook Rose

Town Officers

For the Year Ending December 31, 2011

Supervisors of the Checklist

Janet Peltier (Term expires 2012)
Carol Riley (Term expires 2016)
Laurel Kuplin (Term expires 2017)

Budget Committee

Term Expires 2012

Lutz Wallem
Philip Rackley
Gerald Kasten
Vacant
O. J. Robinson *Selectmen's
Representative*

Term Expires 2013

Charlie Cook, Chairman
Martin Robbins
Marilyn Sanderson
Vacant

Term Expires 2014

Tamra Ham
Louise Willey
W. Clark Wyre III
Deanna Huot

Library Trustees

Russ Bradshaw (Term expires 2012)
Carol Smith (Term expires 2012)
Kasey Moccio (*Resigned Sept. 2011*)
Donald Thompson (*Resigned*)
Vacant (Term expires 2013)
Peter Moore (Term expires 2014)
Charlie Cook (Term expires 2014)

Cemetery Trustees

Helena O'Rourke (Term expires 2012)
Peter Govoni (Term expires 2013)
Victor Aldridge (Term expires 2014)

Trustee of Trust Funds

Lutz Wallem (Term expires 2012)
James Spanos (Term expires 2013)
Vacant (Term expires 2014)

District 3 Grafton County State Representative

Edmond Gionet

Lincoln Board of Selectmen

Annual Report 2011

Resilience is the ability to face adversity and design your own outcome. We are a resilient community. When Hurricane Irene swept into town last summer, it appeared at the time to be of little consequence with not much wind, and weather reports that were certainly not foreboding. It was the rainfall in the watershed cascading down the mountain and into the Pemi that impacted our town. The rainfall at 2000 ft. was estimated at 14" in a few hours while in the valley the rain remained reassuringly light. We were surprised but not caught off guard. Our town's Fire, Police, and Public Works Departments responded. Police Chief Ted Smith heads our emergency management and with our own dispatch center to coordinate, procedures were immediately put into place. The fire department aided in notifying residents and in evacuation, and cordoned off streets that were at risk. Thanks to these efforts, there was no serious injury or loss of life. Our Town Manager, Peter Joseph, throughout all of this was already organizing to remediate the damage as was Public Works Director Bill Willey and his department, who worked virtually around the clock. We may have been hit hard but our town adjusted and fought back. Following the storm much had to be accomplished in a very brief period and it had to be done right. For the record, the Board of Selectmen would like to recognize our emergency services and public works for their exemplary performance and our town manager for his foresight and dedication. These efforts have insured the best possible outcome for our town.

The storm and its aftermath certainly dominated town government but many other issues and initiatives were ongoing both before and after the event. The following include those that are most noteworthy.

The results of our revaluation of property values called a "statistical update" impacted every one of us and that was reflected in our November property tax bill. The town overall lost about 13% of its value in this current economy and that meant that to raise sufficient funds through taxation the tax rate would have to increase by an equivalent amount. Add to that the additional costs to the town for storm damage and anticipated growth in town expenses and the result in the cost per thousand tax rate increased from \$9.20 to \$11.69. The degree to which an individual property's tax increased was dependent on its market value. Some went down quite a bit and some did not.

This brings us to the ongoing concern about state wide property tax for school funding. Governor John Lynch has introduced a constitutional amendment allowing targeted aid and eliminating the equal distribution formula that is currently in place. The current formula allows wealthy towns to receive aid and penalizes towns that really need it. It also puts property rich towns like Lincoln (property rich but income poor) at risk of again becoming "donor towns". If that happens our taxes will increase significantly and our money will again be given to towns with much higher median family incomes, the reverse Robin Hood effect; "steal from the poor and give to the

Lincoln Board of Selectmen (Cont.)

rich"! The towns that will benefit have the political upper hand and only if we citizens fight for our right of fair taxation can we protect ourselves. Please get involved by contacting our state representatives, sending emails, writing letters to newspapers and making phone calls. We did it in 1776, why can't we do it today?

County Commissioner Ray Burton met with us in March and said the new Grafton County Jail would be opened in the Spring of 2012 at a cost of \$33 million. That final figure depends how you do the accounting but in fact it's significantly less than the originally proposed \$68 million. Lincoln, under former Town Manager Ted Sutton's direction, spearheaded the fight to reduce that proposal and it is gratifying to see the difference that effort made. It shows we can influence county and state decisions if we get involved.

Our Board of Selectmen met with the North Woodstock's Board of Selectmen in October and discussed the possibility of combining additional town services in the future. We have had success with Solid Waste, Recreation and the Community Building, and our Lin-Wood Schools. Our particular focus was the fire department as the cost of maintaining very expensive equipment that is duplicated between the two towns seems wasteful. The response was favorable and we concluded the discussions with an agreement to look at sensible possibilities over the coming year. Yes, we still have disagreement over the current status of the school apportionment formula (by agreement in 2010 we can revisit that issue in 2012), but we all recognize that the future well-being of both our towns lies in cooperation, not competition.

The proposed Northern Pass project brought many meetings in 2012, some heated. Although Lincoln is only peripherally affected by the transmission lines we recognize the impact on our region and the lack of any substantial value to our citizens. To that effect Article 24 at last year's Town Meeting was passed. It is our town's position going forward pursuant to that legislation that we stand in opposition and are committed to stop the construction of any portion of the transmission line. That is how the Board of Selectmen and Town Manager will continue to represent our town on that issue.

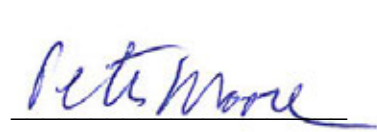
Lincoln Green is an ongoing concern as the owner's (a Boston based investment company) 30 year contract with HUD expires on December 20th, 2012. If they want to sell the building they are required to give the residents a one year notice and at this writing that notice has not been sent. We have requested repeatedly of the owners that they give us some clue as to their intentions but we have been told only that they are reviewing their options. Now that we are in the final year of their HUD requirement we will redouble our efforts to get some resolution. The town will do all it can to insure this facility remains in its current use.

Lincoln Board of Selectmen (Cont.)

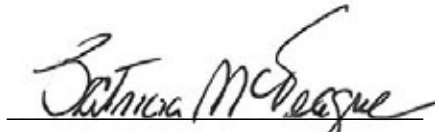
Resilience was the opening theme of this report and it is that trait that we will need to get through these changeable times. It is an essential part of our character. We have inhabited this mountain valley for nearly 250 years and our Yankee spirit of independent self reliance is still a model for our nation as it was when New Hampshire was the first colony to declare independence from England - six months before the Declaration of Independence was signed. We thank every citizen volunteer in our varied and active committees and organizations and every town employee and, of course, thanks to every Lincoln tax payer who foots the bill for all these endeavors. Because of you and your successors, this town will face every adversity man made or natural, and we will continue to prosper and design our own outcome.

Respectfully submitted,

LINCOLN BOARD OF SELECTMEN:



Chairman Peter E. Moore



Selectman R. Patricia McTeague



Selectman O.J. Robinson



The Town of Lincoln would like to thank Peter Moore for his 10 years of leadership and dedication as a member of the Board of Selectmen.

Lincoln Town Manager Annual Report for 2011

I usually take this space to report a summary of the noteworthy events that happened over the course of the year. This year the Board of Selectmen made a special request and asked me to dedicate my report to the story of Tropical Storm Irene, and the impact that the storm had on the Town of Lincoln. I thought this was a great idea, if for no other reason than to produce what might be the only record of the storm specifically from the perspective of those in Lincoln at the time of the storm. While there were several noteworthy events in Lincoln in 2011, none had the lasting impact and significance that Tropical Storm Irene left behind.

Although Tropical Storm Irene struck the Lincoln area on Sunday August 28th, 2011, preparations for the impact of the storm began several days prior. Early predictions showed several possible scenarios, one of which was a category III or IV hurricane hitting southern New England and moving northward through New Hampshire and Vermont, directly through the Lincoln area. When Hurricane Irene made first landfall in the mid-Atlantic region and began to lose strength, many of us breathed a premature sigh of relief, believing we may have dodged a bullet. Forecasts on Saturday and early Sunday morning still showed the storm tracking through the Lincoln area, but predicted that the hurricane force winds would weaken tropical storm level winds with moderate to heavy rain.

Sunday August 28th, began with light winds and light rain. As it approached noon time, the rain picked up to a medium tempo, with the occasional gust of wind, but we still weren't seeing weather that concerned us a whole lot. We would soon find out that what we weren't seeing was extremely heavy rainfall that was occurring at higher elevations throughout the region, including mountains in the Pemigewasset wilderness, which drains directly into the East Branch Pemigewasset River. After the storm, we received reports from the State emergency management officials that up to 14 inches of rain over a few hours had been observed at higher elevations. When over a foot of water falls onto the mountain tops, there is only one way for it to flow – down - into the rivers and through the lowlands.

At about 12:30PM, Lincoln's Emergency Management Director, Police Chief Ted Smith, called me and reported that while things were mostly calm in Town with only moderate rain and wind, we were experiencing high water at several locations along the East Branch Pemigewasset River. Chief Smith had opened an Emergency Operations Center (or EOC) at the Police Station in case the situation worsened. Additional Police, Public Works, and Fire Personnel were called in to work and/or place on standby in case they were needed.

I met up with Chief Smith and inspected some of these locations. Water at the Loon Mountain Bridge was rising, but did not appear to be at an emergency stage. Water was rising into the lower dirt parking lots near the bridge, however, and many onlookers and spectators had gathered to watch and take pictures. A police officer was posted at this location, and given orders to do his best to keep spectators from putting themselves in danger by getting too close to the bank. This proved easier said than done, as everyone seemed to need to get “just a little bit closer” for that picture.

From there, we went to view the Riverfront Condos, where river levels were coming up to back porches of many 1st floor units. An order was given to evacuate the buildings in danger. Members of the Lincoln Fire Department responded to the scene and went door to door informing any present of the evacuation order. Fortunately only a few units were occupied that weekend, and the evacuation went quickly and flawlessly.

Our next stop was at the South Mountain Bridge over the East Branch Pemigewasset River. At this point, the situation was looking more ominous as water levels were several short feet below the girders supporting the bridge. Entire trees, uprooted from the river bank, were being bounced down the river at a high rate of speed. Fearful that the water level may rise higher, causing some of the floating debris to become lodged under the bridge, Chief Smith and I made a decision to close the South Mountain Bridge until the water levels receded.

Town Manager (Cont.)

Adjacent to the South Mountain Bridge, the river had risen into the back yards of several properties along Bunker Lane, and water was actually flowing along and over Bunker Lane at several points. A decision was made to evacuate the Links, Rapids, and Rivergreen condo complexes, as well as the private homes along Bunker Lane before the rising waters cut them off from escape. Lincoln Fire Department personnel worked with the staff at Rivergreen to evacuate guests from the building, while Police Officers went door to door along Bunker Lane, assisting with the evacuation. Once again, there were only several occupied units along Bunker Lane, which aided greatly in the evacuation.

A temporary shelter was set up at the Town Hall, and evacuated residents were given the option to wait there until either the water levels receded, or they were able to make alternate plans for a place to stay. Most residents and guests who were evacuated did not need assistance and were able to find a place to stay for the night. It was determined that an overnight shelter was not needed, but the temporary shelter remained open in the Town Hall until approximately 8PM.

At this point, it was about 4PM, and a steady rain was still falling. The river level appeared to have crested, but it was not predicted to recede until later at night. The Police Department was manning the South Mountain Bridge and the Loon Mountain Bridge areas. The South Mountain bridge was closed, but the Loon Mountain Bridge appeared to have adequate clearance and was holding up to the storm.

The Police Department Emergency Operations Center had received reports of several washouts to roads in the Loon area on the south side of the river. A visual inspection showed a retaining wall had collapsed in the Landing neighborhood, failed drainage ditches had undermined several portions of East Branch Drive and Black Mountain Road in the Beechwood neighborhood, and a drainage culvert had been undermined on a private road (Crooked Mountain Road) in the South Peak neighborhood. Immediate action was taken to cordon off the affected areas with cones and road closure signs.

I made a brief call to Public Works Director Bill Willey, who was at the water treatment plant, to report these damages. Bill had been having his own problems, as the rising river levels and sediment being washed down stream in both the East Branch and Loon Pond Brook were wreaking havoc on filter screens in the water intakes. At about 6:00PM Bill called me back and told me that the water system had an even bigger problem. He was losing thousands of gallons a minute from the tank above the Village of Loon neighborhood, one of three tanks in our water system. If we were not able to find the source of the leak in a short period of time, we would risk draining the entire water system and losing service to the whole Town.

Fire Department personnel responded and conducted a visual inspection of the area between the water treatment plant and the Village tank. In a very short time a leak was spotted along the bank of the East Branch Pemigewasset River. Water spraying into the air and a strong smell of chlorine confirmed we had found the break. The break was isolated, stopping the loss of water. The flood waters had actually eroded the riverbank around the area where the water main crosses under the river, shearing off the water main. It took about two days to complete the repair, which meant that several hundred housing units in the Coolidge, Clearbrook, Village of Loon, and Pollard Brook neighborhoods were without water during that time. Emergency notifications were made and arrangements for bottled water were also called in, and a truck load of pallets of bottled water was delivered to the Police Station Early on Monday.

At around 8PM, I received a call from Chief Smith asking me to meet him at the Loon Mountain Bridge to talk with NH Department of Transportation Officials. Bridge inspectors from NHDOT had performed a visual inspection of the underside of Loon Mountain Bridge and found significant erosion along the north bank abutment. As a precaution they were urging us to close the bridge, which we agreed to immediately. Residents on the Loon Mountain side of the bridge were contacted and urged to evacuate for at least the night until the condition of both the Loon Mountain Bridge and the South Mountain Bridge could be ascertained.

Town Manager (Cont.)

The bridge was closed at approximately 9PM, with barricades and a Police Officer posted to keep traffic off the span. Around this time, we were also informed that NHDOT had closed the Kancamagus Highway between Lincoln and Conway due to several washouts that had occurred.

By late Sunday night, the South Mountain Bridge was reopened after a safety inspection by the NHDOT, providing one means of access to the Loon Mountain side of the river. The rain had subsided and the river levels were beginning to fall. The dispatch center was busy overnight answering questions from visitors and residents alike. Police officers were stationed at the Loon Mountain and South Mountain Bridges overnight for traffic control, and to answer questions.

Oftentimes it's said that things look better by the light of morning. This was not the case in regards to the Loon Mountain Bridge on Monday, August 29th. As the flood waters began to recede, it was revealed that erosion under the north bank abutment was much worse than anticipated, almost completely undermining the support of the bridge. Calls were made to several engineering firms, and local bridge specialists HEB Engineering out of Conway, NH were brought on board for emergency engineering services. A plan was crafted on Monday and construction began on Monday night, in order to divert water away from the failed abutment, in hopes of keeping the bridge from completely collapsing.

State officials, including Governor Lynch, visited the area via Blackhawk helicopter on Monday to tour the damages. The Governor and state DOT officials visited the Kancamagus Highway and the Loon Mountain Bridge. We received commitment from state officials that the washouts on the Kancamagus would be repaired within two weeks, well in advance of foliage season. This would ultimately turn out to be true, as the state employees and contracted road crews would work 16 hour days for the next 10 days in order to make the required repairs.

On Tuesday, our emergency response efforts continued. Water service was restored to the Coolidge, Clearbrook, Village of Loon, and Pollard Brook neighborhoods (although a boil order would still be in effect until Thursday), and work to save the undermined Loon Mountain Bridge continued.

Our efforts would not be enough. Around 7AM on Wednesday, August 31st, the worst case scenario materialized, and one third of the Loon Mountain Bridge collapsed into the river. In addition to the collapsed roadway, the bridge also carried the sewer, electric, telephone, data, and cable television lines for the entire Loon Mountain area. Our emergency response was kicked into high gear, and contact was immediately made with utility companies, state officials, and local businesses and residents.

Temporary sewer, electric, telephone, data, and cable lines were installed within 24 hours. Another visit by Governor Lynch and NHDOT officials resulted in the commitment of a temporary pedestrian bridge, which was installed in less than three weeks before the NH Highland Games. We also received commitment from the Governor himself that NHDOT would provide the Town with a temporary vehicle bridge after the pedestrian bridge was removed. This bridge would be ours (with a small rental fee, of course) until a permanent repair could be made. This temporary vehicle bridge was opened before Thanksgiving weekend, restoring direct vehicle access to the Loon Mountain area.

One of the bright points of this natural disaster was the support we received from the State of New Hampshire and the Federal Emergency Management Agency (FEMA). At the State level, the Governor's Office, the Department of Transportation, and the Office of Homeland Security and Emergency Management worked flat out to support the Town of Lincoln in our time of need. Representatives from FEMA have been working closely with the Town and the various state agencies to provide financial assistance for projects associated with the disaster recovery efforts. The good news is that most of the repairs required to infrastructure damaged by Tropical Storm Irene are funded up to 75% by FEMA grants.

Town Manager (Cont.)

In the case of the Loon Mountain Bridge NHDOT has also committed additional funding through the State Bridge Aid program, which will pay up to 80% of our remaining costs after FEMA aid is received.

At this time, we have repaired a majority of the damage from Tropical Storm Irene, but there are still three major projects underway, two of which may take several years to complete. As of the end of 2011, the Loon Mountain Bridge repair/replacement appears to be a project for the 2013 summer construction schedule. The project will be discussed in depth at the 2012 Annual Town Meeting, and a more firm project schedule should be available at that time.

The Lincoln Waste Water Treatment Plant experienced significant erosion and damage to the outfall point where the treated water enters the river. This project is scheduled to begin in February of 2012, and should be completed by mid March of 2012.

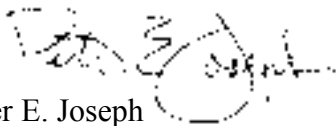
The final outstanding project is repairing damage to the granite block levee along the East Branch Pemigewasset River in the Bunker Lane neighborhood. The Town has undertaken an engineering study of the damages and hopes to present that study, along with a proposed course of action, to the voters of the Town at the 2012 Annual Town Meeting.

In closing, I would like to extend my deepest gratitude to the Town's extremely dedicated and capable employees, many of whom went above and beyond what was required of them during the emergency response to Tropical Storm Irene. I truly believe that our employees made the difference in the recovery from this disaster by their sustained effort and hard work over a period of several weeks.

I would also like to thank the community as a whole for the assistance they provided to the Town, and to other community members, during this difficult time. As one of the most affected businesses in Town, Loon Mountain management has been very helpful during the recovery period. Property managers for the affected condo developments, as well as resort staff at Rivergreen, the Mountain Club on Loon, Pollard Brook, and the Village of Loon Mountain were also particularly helpful during the disaster, keeping their guests informed and assisting in the emergency response where needed.

While there is always room for improvement in the field of Emergency Management, I was very encouraged by the cooperation and coordination that was shown by State and Federal agencies, local officials, utility companies, local businesses and resorts, and most importantly, the residents of the affected areas. The cooperation and hard work from all parties involved kept this situation from being much worse. While we may have experienced quite a bit of property damage, we had not one serious injury from this storm. I think that is something we should all be proud of.

I wish you all the best in the coming year,



Peter E. Joseph
Town Manager

2011 Employee Service Recognition

20 + Years of Service

Janet Peltier – Library
William Willey – Public Works Department

15 + Years of Service

Joseph Bujeaud – Police Department

10 + Years of Service

David Beaudin- Public Works Department
Paul Beaudin- Solid Waste Facility
Daryl Hart – Public Works Department
Sheryle Langmaid – Police Department
Jeffrey Meier – Police Department
Carol Riley – Library
Ted Smith – Police Department
Michael Stevens – Police Department
Tara Tower – Recreation Department
Susan Whitman – Town Clerk's Office

5 +Years of Service

Cecil Cooper – Police Department
Helen Jones- Finance Department
Joseph Deluca- Police Department
Andy Nicoll- Public Works Department
Teneil Rineer – Recreation Department
William Ulwick- Police Department
Patricia Wishart – Library



Thank you for your dedication & service to the Town of Lincoln!

Public Works Department

Annual Report 2011

Lincoln received 142 inches of snow during the winter of 2010-11 which was great for the local economy and it was easy snow to clear from town roads and property. However, spring wasn't so kind to us. An ice storm in early March followed by heavy rains and snow melt damaged Black Mountain Road and the rip rap at the sewer lagoons.

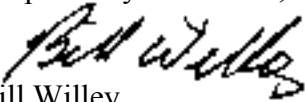
Tropical storm Irene in late August finished what the heavy spring and early summer rains started. Black Mountain Road washed out and then the rock retaining wall failed. When the Loon Mountain International Bridge abutment and bridge section gave way, it took all utilities to Loon and the town's water treatment plant with it, including the main sewer line, electric, cable, and telephone service leaving the water treatment plant (in addition to residents) without power and telephone. Assessing and rapidly repairing the damage, especially to the sewer line, was a challenge. Septic haulers were required to prevent raw sewage from spilling into the river. A portable sewage pump was needed to bypass the bridge and pump the sewage into an acceptable sewer manhole on the north side of the bridge. We had to get a pump from Connecticut since they were in such demand given the widespread damage Irene caused throughout New England. As Public Works Director I was impressed with the way everyone cooperated to mitigate the damage resulting from the bridge collapse. New Hampshire Electric Coop, Fairpoint, Loon Mountain, NH Department of Transportation, Governor John Lynch, Coleman Construction, HE Bergeron Engineering, Weston Sampson Engineering, Lincoln Emergency Management, and last, but not least, your Lincoln Public Works crew pulled together to rapidly restore utilities and re-open the bridge on an expedited basis.

That was one of only several challenges we faced in the wake of Irene. Irene caused a broken water line in the East Branch, severely damaged the water system intake in the river, and increased by a factor of 10 the damage to the sewer lagoons. The storm also damaged the Penstock Trail and the new Riverwalk Trail.

Prior to Irene, we accomplished our normal spring maintenance: painting parking stalls, center lines, and crosswalks; spring burials in the cemetery; and, fertilizing ball fields. We replaced another 1000' of asphalt on Main St's sidewalk. We replaced the leaky metal roof with a shingled roof on the Public Works garage. We ran a new conduit and power cable up the ski slope at the Kanc rec area. We accomplished some major repairs and upgrades at the water treatment plant, including a media (filters) change out, rebuilding a 50 HP motor and finished water pump. We also installed a SCADA control system for the water plant which enables digital control and operation of the plant. Planned road paving and drainage projects were preempted by Tropical Storm Irene.

As always, many thanks go to my hard working crew for all of their support and the hard work they do for the town.

Respectfully Submitted,



Bill Willey
Public Works Director

Planning Board and Zoning Board of Adjustment Annual Report for 2011

CY 2011 was a slow year again but there were some signs indicate a promising future. Overall, the Planning Department issued 37 Building/Demolition permits, 18 Sign Permits, 8 Applications/waivers for Site Plan Review, and 2 Subdivisions. This equated to an additional 45,684 square feet of development totaling \$7,623,500 in valuation.

Economic and Residential Developments

The Planning Board began the year by extending conditional approval for the Rapids at South Peak Condominiums due to pending litigation. The Planning Board also granted an extension of Site Plan Review for the Riverwalk Resort. While slow in starting, the project is showing promising signs and recently opened a sales office in the Village Center. Inn Seasons Resort also is undergoing major renovations to their building and recently converted their hotel rooms to timeshare units. Both the Riverwalk and Inn Seasons Resorts will hopefully increase overall activity and stimulate the economy in the Village Center.

We have also began to look into other areas in town that are in need of revitalization. Most recently, the town has designated the Route 3 corridor as an Economic Revitalization Zone (ER-Z). Pending state approval, an ER-Z will award credits of up to \$200,000 over five years to the Business Profits Tax and Business Enterprise Tax while not impacting property tax revenue in any way. It is our hope that the ER-Z tax credits will give businesses along Route 3 the extra incentive needed to build and expand in a beneficial manner.

Lincoln Planning Board

The membership of the Planning Board saw some personnel changes for CY 2011. The Planning Board members for 2011 and their meeting attendance for the year was as follows:

Members:	Pat Romprey	Chairman	18 of 18 meetings
	Joe Chenard	Vice Chairman	4 of 5 meetings
	Jim Spanos	Vice Chairman/Clerk	17 of 18 meetings
	Peter Moore	Selectmen's Rep.	16 of 18 meetings
	John Hettinger	Member/Clerk	18 of 18 meetings
	Deanne Chrystal	Member	11 of 18 meetings
	Charlie Cook	Alternate	14 of 18 meetings
	Tom Adams	Alternate	6 of 18 meetings
	Chester Kahn	Alternate	10 of 13 meetings
	Ivan Saitow	Alternate	7 of 11 Meetings

Planning and Zoning (Cont.)

Staff:	Peter Joseph	Town Manager	14 of 18 Meetings
	Michele Alexander	Planning Administrator	8 of 8 Meetings
	Matt Henry	Planning Administrator	9 of 10 Meetings

Lincoln Zoning Board of Adjustment

The only change in the membership this year included the appointment of Tamra Ham as a member of the Zoning Board of Adjustment. The ZBA heard eight cases this year, one variance (denied), one equitable waiver of dimensional requirements (approved), and six special exceptions to allow non-conforming signs (3 denied and 3 approved). Since the majority of the ZBA applications this year have been for relief from the sign ordinance, the ZBA expressed a desire for the Planning Board to examine areas of the sign ordinance that could be amended to allow businesses to erect attractive signage that may not meet the current requirements without having to come to the ZBA for a special exception each time. The ZBA recognizes that this should be an incremental process conducted over the course of a few years so the changes are both careful and beneficial.

The Zoning Board of Adjustment for 2011 and their meeting attendance for the year was as follows:

Members:	Joe Chenard	Chairman	1 of 1
	Paul Beaudin	Member/Chairman	4 of 5
	Tom Smith	Clerk/Vice-Chairman	6 of 6
	Ron Comeau	Vice Chairman/Clerk	5 of 6
	Patricia McTeague	Selectmen's Rep.	5 of 6
	Tamra Ham	Member	4 of 4
Staff:	Peter Joseph	Town Manager	2 of 6
	Michele Alexander	Zoning Administrator	1 of 1
	Matt Henry	Zoning Administrator	5 of 5

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 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, Budget Committee Representative Charlie Cook, and Selectman O.J. Robinson and included the staff support of Finance Director Helen Jones and Planning Administrator Michele Alexander.

Planning and Zoning (Cont.)

Village Core Developments

In last year's annual report, we touted considerable progress in the Village Core area. Unfortunately, due to the damage of Hurricane Irene, the Village Core is temporarily suspended so the town can reevaluate and prioritize the future of the project. However, the Village Core Committee has not abandoned its vision to construct a Riverfront Park and Trail network to enhance the community.

Other 2011 and Upcoming 2012 Activity

This year, the slow economy gave the Planning Board the "breathing room" to take a step back and begin to revise the Town's Master Plan. The Master Plan is the principal document Planning Boards use to assist them in their decision making. Lincoln last revised their Master Plan in 2003, and this past year, the Planning Board revised its vision, goals, and objectives section. Other sections of the Master Plan are meant to support its vision, goals, and objectives so the Planning Board will continue to make further revisions in the future.

The Planning Board also has a few more amendments on the ballot this year. Much of what is on the ballot will address concerns the State Fire Marshall brought to our attention regarding building code enforcement. If passed, the town will change the name of Building Permits and Certificate of Occupancies to Land Use Authorization Permits and Zoning and Life Safety Compliance Certificates, respectively. This is meant to eliminate any confusion regarding whether the town has adopted RSA 155:A (state building code). This will not change the process we currently have in place, but simply will bring our current Land Use Plan language in line with our current enforcement mechanism.

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
Planning & Zoning Administrator

Lincoln Police Department

Annual Report 2011

The year 2011 was very busy for the Lincoln Police Department. For the first time in several years we were able to maintain full staffing with the addition of another officer. The process of recruiting, background investigations, and training is intensive and takes a long time to do correctly. We ended up with an excellent candidate in Jeannine Wood. Jeannine joined our Department and graduated from the police academy in April of 2011. Full staffing proved invaluable as our calls for service increased from 18,843 in 2010 to 24,487 in 2011, an increase of over 5,000 calls in one year.

The Department's website provides a wealth of information on Department activities. It includes a link to obtain forms, safety tips and a youth safety page. The site is continually evolving and improving. We welcome your visit to www.lincolnnhpd.org. A new addition is our appearance on Facebook, which we found is an excellent form of communication in today's society. Based on the feedback and comments on our page, we consider Facebook a great tool.

Our School Resource Officer (SRO) continues to be an asset to both our Department and the community. SRO Ulwick has integrated himself quite well into the school community and is looking forward to the coming year. Unfortunately, last year he had to investigate over six sexual assaults which was a huge drain to both our manpower and resources. This was an extremely high number and does not reflect a trend, but an unusual series of events. A number of the investigations were done out of state and in Southern NH.

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

Sgt Jeffrey Meier	Most Arrests in 2011
Officer Joseph Deluca	Traffic Safety Award
Officer Michael Stevens	Parking Enforcement

The Department received a grant through FEMA and NH Emergency Management for training last year. We are working to obtain the same funding this year to continue training for all of our officers. We also received a grant from NH Highway Safety for over \$4,000. In addition, Loon Mountain donated \$2,000 to the Department and we also received an approximately \$6,000 discount on the purchase of two electronic signs. These signs and the use of a decoy car, amongst other tools, will be used extensively during the summer and fall to reduce speeding on Main Street and Route 3 in North Lincoln. Reduction of speed and improved safe driving will be a priority for 2012.

I am grateful for the cooperative spirit and support we receive throughout the year from the residents and business community in the Town of Lincoln.

Respectfully submitted,



Theodore P Smith
Chief of Police

Emergency Management

Annual Report for 2011

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

In 2011 we were challenged by Tropical Storm Irene. An Incident Command Post was established as the storm bore down on New England. Lincoln Police and Fire personnel shut down our two bridges to the Loon area and the state closed the Kancamagus Highway after it was reported that it had washed away in some areas. The storm caused difficulties at the water treatment plant, significantly eroded the river bank adjacent to the waste water treatment plant, and collapsed the north end of the Loon Mountain Bridge, effectively isolating residences and businesses on the south bank of the river from the rest of the town. The storm-swollen river also undermined the road in front of the Mountain Club further isolating residents east of the Mountain Club. Fire and Ambulance equipment was repositioned in order to respond to emergent situations in the Beechwood and Landing areas.

The town's municipal departments and Emergency management worked effectively together to rapidly recover and restore vital services and roads. All the State agencies cooperated with us to the highest degree. The Governor promised us that the roads would be operational in two weeks and the Loon Bridge would be open for the NH Highland games. FEMA was on hand to assist us and we are still working with them. We were fortunate that we had no loss of life and that no one lost their home; other communities in New England were not as fortunate. Our emergency practices and early warning system helped tremendously in keeping everyone informed and safe.

During 2011 the Lincoln Emergency Management Program concentrated on improving communications equipment in the the Dispatch center, personnel training and developing an emergency call system throughout town. Currently our Dispatch center is capable of notifying everyone in town by phone, email and text messages to their cell phone. While we have home numbers in our data banks, cell phones and email addresses need to be provided to us. This information is kept private and is only used in an emergency to provide information or to give directions. If you would like to be on the text message and/or email list, you can call the Lincoln Police or go to the Lincoln Police website to email us the information.

A second program was developed to assist the elderly and vulnerable citizens. The program is based on developing priorities for assistance in case of an emergency. For example, a person who is on a medical device run by electricity would be a high priority for assistance. Although we have spent a lot of time and effort developing this program, few have actually availed themselves of it. Our New England Yankee independent spirit 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.

We also worked on developing training for Police, Fire and Ambulance personnel. The Department of NH Emergency Management, FEMA and Homeland Security have assisted in developing training programs and also provided 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



Lincoln Fire Department

Annual Report 2011

In 2011, the Lincoln Fire Department responded to a total of 146 calls. The Department responds to a variety of calls including alarm activations, mutual aid calls, fuel spills, structure fires, motor vehicle fires, dumpster fires, brush fires, DHART landing, and ambulance assistance calls to name a few.

Please keep in mind that you should change the batteries in your smoke and carbon monoxide detectors this Spring. The Department cannot stress enough how important it is to have functioning detectors in your home and business- they may save your life. Also, with campfire season fast approaching, remember to obtain a permit from the Fire Department before having any campfires, outside fires or burning of brush.

Chief Nate Haynes resigned his position in December of 2011, after more than 40 years of service as a volunteer on the Lincoln Fire Department. The Board of Selectmen and Town Manager hope to finish the selection process for a new Chief in early March of 2012.

The following individuals served on our volunteer Fire Department in 2011:

Nate Haynes	Chief (<i>*resigned Dec. 2011</i>)
Ron Beard	Captain
Ron Emerson	Lieutenant / Safety Officer
Ed Peterson, Jr.	Lieutenant / Training Officer
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

The Lincoln Fire Department thanks the community for its support!

2011 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 603-271-1370 or 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.

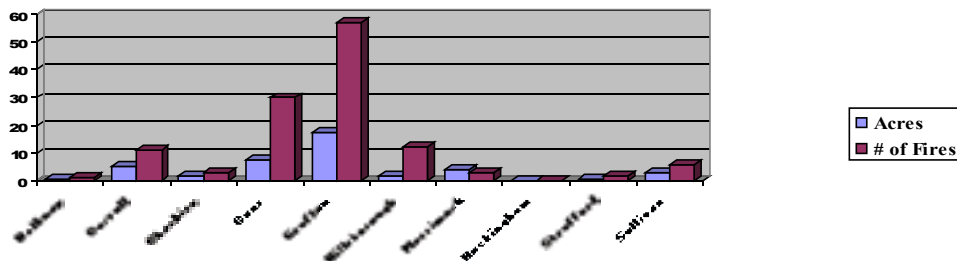
Both in terms of the number of fires, as well as the number of acres burned, this past fire season was the smallest since records have been kept. Extensive rainfall virtually all season long kept the fire danger down. When fires did start they were kept very small. The largest fire for the season was only 5.4 acres which occurred in Littleton on May 2nd 2011. There was however a small window of high fire danger in the northern third of the state during July when little rainfall was recorded. During this time there were a number of lightning started fires which are fairly unusual in New Hampshire. 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. 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 2011 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. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

2011 FIRE STATISTICS

(All fires reported as of November 2011)

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

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	.5	1
Carroll	5	11
Cheshire	2	3
Coos	7.5	30
Grafton	17.5	57
Hillsborough	2	12
Merrimack	4	3
Rockingham	0	0
Strafford	.5	2
Sullivan	3	6



CAUSES OF FIRES REPORTED

	Total	Fires	Total Acres
Arson	7	2011	42
Debris	63	2010	145
Campfire	10	2009	173
Children	2	2008	175
Smoking	9	2007	212
Railroad	1		
Equipment	1		
Lightning	3		
Misc.*	29	(*Misc.: power lines, fireworks, electric fences, etc.)	

ONLY YOU CAN PREVENT WILDLAND FIRE

Health Officer Annual Report 2011


2011 was a relatively quiet one for the Town of Lincoln Health Department - that is until the unwelcome arrival of Tropical Storm Irene in late August. Up until that time it was business as usual. I responded to a variety of calls including dumpsters that weren't bear proof, daycare inspections and interior living inspections. I also participated in several Health Officer trainings on topics ranging from indoor mold to swimming pool inspections.

However, with Tropical Storm Irene came a multitude of emergency health-related issues. Deputy Health Officers Bill Willey and Police Chief Smith played a vital role in protecting our community's health. In addition to causing the collapse of the Loon Mountain Bridge, the raging Pemi river wreaked havoc on other municipal infrastructure including taking out the main sewer line and leaving our water treatment plant without power. However, thanks to the skill and quick response of our municipal employees in the Town Public Works and Emergency Management Departments working together to assess and repair the extensive damage that the situation was brought back under control. Thanks to their hard work and long hours, utilities were quickly restored and a fix was in place to prevent sewage from spilling into the river. This is just the tip of the iceberg as far as health challenges brought on by Irene. Many thanks to our Deputy Health Officers – the Town is very fortunate to be in such capable hands!

Also of note in 2011, the Town of Lincoln became home to a logistical supply trailer, an initiative of the North Country Public Health Network and Lincoln Emergency Management. The intended use of this asset is to store supplies and equipment needed to support the community in the event of a public health crisis or health hazard emergency.

Finally – residents should feel free to contact me anytime if you need assistance with issues concerning local health and wellness. With so much to see and do around Town, now is the perfect time to get outside and explore all that the beautiful Town of Lincoln has to offer!

Respectfully Submitted,



Brook Rose
Lincoln Health Officer

2011 Lincoln Public Library

The economic climate of 2011 brought many new members to the library. As individuals and families seek out creative ways to cut back on expenses, the library proved to offer many opportunities for patrons to save. We offer bestselling books, DVD's, downloadable eBooks, several daily newspapers, magazine subscriptions, high-speed and wireless internet access, all free of charge to the residents of Lincoln. Efforts to provide these amenities, alongside free programming and events, are best highlighted by the following list of successes:

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

The Friends of Lincoln Library hosted an **OPEN HOUSE**, offering the community the opportunity to see the new meeting room and projection system. The Board of Trustees presented a plaque to the Friends, dedicating the meeting room to their group. This event also served as the opening night of our **FEATURED LOCAL ARTISTS** exhibitions. Every three months, we feature and display local artists' works in the Meeting Room. Our first artist on display was photographer **ERIN DONOVAN**. Since the Open House event, we have also featured photographer **LESLIE INMAN**, painter **SANDY HYLAND**, quilter **NANCY WONSON**, and water-colorist **NOLA GRANT**. A reception was held for each artist.

In collaboration with the Lincoln-Woodstock Chamber of Commerce, we co-hosted the 2nd annual **MURDER MYSTERY WEEKEND**, "A Taste for Murder." Sleuths participated in a town wide mystery hunt -- interviewing live suspects, collecting clues, analyzing the crime scene, and forming their own conclusions. Saturday evening the Gypsy Cafe hosted a Murder Mystery Dinner that was attended by sleuths and suspects alike. On Sunday, the killer was revealed at the Village Shops.

This year, the library was host to several different events which brought neighboring towns' librarians to Lincoln. The NH State Library's **CHILDREN'S BOOK REVIEW** offers librarians the opportunity to preview many new children's books. Additionally, the Friends group hosted a **ROUNDTABLE EVENT**, inviting other libraries to meet the board and ask questions about forming, developing, and improving their own Friends group.

During the summer months, we co-hosted our annual **SUMMER READING PROGRAM** with Wendy Pelletier, library director of the Moosilauke Public Library. With the theme of "One World, Many Stories," participating children "travelled" to many different countries, including **ENGLAND, GREECE, CHINA, INDIA** and **MEXICO**, not only through literature, but also through food, clothing, customs, and language. A special thanks to the local residents who offered to provide first-hand information on their home countries.

The University of New Hampshire (UNH), through their **UNH SPEAKERS BUREAU**, provided us with free programs presented by their esteemed faculty. Cathy Neal presented "NH Plants and Flowers" and Steve Hale presented on the "Birds of the White Mountains." We look forward to many more programs with the UNH faculty. We also held a three-part Impressionist **ART-SERIES**, concluding with a field trip to Dartmouth's Hood Museum. **BEN SLAVIN**, who rode his motorcycle from Hooksett NH to the southernmost tip of South America, graced us with his verbal and pictorial experience.

We were fortunate to host best-selling Vermont author **CARLA NEGGERS**. An informal and highly entertaining discussion on the research, technique, and publishing of her novels brought much laughter and many questions from the participating audience. We were equally as honored to host **TOM RYAN** and **ATTICUS M. FINCH**. With over 100 people in attendance, Tom, with Atticus close by, discussed their debut book, "Following Atticus." Both Carla and Tom sold and autographed their newest publications for anyone in attendance, with Atticus happily paw-tographing his book as well.

The **FRIENDS OF THE LINCOLN LIBRARY (FOLL)** proved to be as busy as ever this year. They held their annual Memorial Day Weekend Plant Sale and Fall Book and Bake Sale, both with much success and the help of the Lin-Wood Community Service students. In addition to these two highly-anticipated annual fundraising events, the fundraising and membership drives provided the funds needed to purchase a DVD cleaning machine to help protect our DVD collection, a movie license, museum passes, and subscriptions to three newspapers. They also hosted our annual Halloween Party. More than 300 children visited the library for tricks and treats that night.

A special treat for us was our introduction to PRHS' theater director **JILL HIBBARD**. Jill offered to paint murals from children's books in the children's room on her very first visit to our library. She brought to life images from *The Giving Tree*, by Shel Silverstein, and *Where the Wild Things Are*, by Maurice Sendak. Both are breathtaking and add something very special to our children's room.

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

Respectfully submitted,



Carol Riley, Library Director

Town Assistance 2011 Annual Report

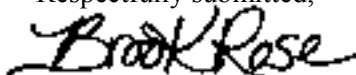
	Totals 2011	Totals 2010	Totals 2009	Totals 2008	Totals 2007
Rent	\$4,174.50	\$19,714.00	\$30,747.00	\$11,374.42	\$9,330.00
Food/Medicine	\$245.38	\$603.37	\$1,086.96	\$229.73	\$1,438.00
Electricity	\$1,188.90	\$2,306.87	\$1,642.59	\$4,109.18	\$3,847.00
Heat/Fuel	\$3,271.97	\$1,327.82	\$1,714.25	\$4,039.98	\$3,420.00
Totals	\$8,880.75	\$23,952.06	\$ 35,190.80	\$19,753.31	\$18,035.00

The State of NH mandates (RSA 165:1-b) that municipalities assist those who are poor or are unable to support themselves. We view this duty to assist our residents very seriously and as such do the utmost to pair residents with local non-profit, state, and federal resources to suit their needs, all while staying mindful of the bottom line when it comes to the use of our local taxpayers dollars. The Town of Lincoln's municipal assistance expenditures were **seventy two percent (72%)** less than the anticipated expenditures for 2011 and significantly less than what we saw for expenditures in 2010. We attribute this positive financial trend to our continued efforts to stay educated on practices that other assistance administrators around the state have had success with and are "in the know" on local, state, and federal resources that are available. One way that we accomplish this is through continued efforts to attend the monthly statewide meetings of the NH Local Welfare Administrators Association. This information provides a benefit to both the applicant in the form of responsive services and the community in terms of expenditures.

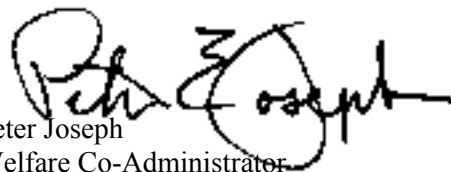
The majority of Lincoln residents that seek assistance have a concern for maintaining basic necessities. We strive to assist these residents with information on utility, prescription, and housing assistance as well as local job opportunities whenever possible. While our residents never enjoy asking for help (although their information is strictly confidential), most make tremendous efforts to re-establish themselves. Some of the larger issues we face in this current down economy are the lack of sustainable year round employment opportunities as well as significant cuts to the state welfare system, the federal fuel assistance program and the Department of Health and Human Services budgets. These cuts will have a direct impact on our budget and we fully expect to see increased costs in 2012. We continue to request that clients who have returned to an income level that allows them to repay the Town, do so as they are able. We would like to note that the Town of Lincoln received assistance repayments this year in the amount of \$615.

On a more positive note, we wish to extend a special "thank you" to the Lincoln-Woodstock Food Pantry, and to those in our community that support this important local resource. The availability of the food pantry has directly 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 welcome! A special thanks also goes out to area churches, the Lincoln-Woodstock Rotary as well as the local businesses, non-profit organizations and private citizens whose dedication and skills combine with ours to meet the needs of our community. We heartily thank you for all of your hard work and the support you provide to our community year round. Our community is extremely generous!

Respectfully submitted,



Brook Rose
Welfare Co-Administrator



Peter Joseph
Welfare Co-Administrator

Lincoln-Woodstock Recreation Department

Annual Report for 2011

In 2011 the Recreation Department offered many programs and events for all ages of the Lincoln – Woodstock Community. This includes senior citizen trips to The Home, Garden & Flower Show; The Klickety-Klack Model Railroad; Fall Foliage Trip with lunch at Hart's Turkey Farm; The Fryeburg Fair; and Christmas Shopping at the Christmas Tree Shops and the Rockingham Mall in Salem.

In 2011 we had 5916 skiers at the Kanc Ski Area, 94 Kanc Camp participants, 58 Adventure Camp participants, 58 Basketball players, 100 Baseball, Softball, Farm league and T-ball players, 102 Soccer players, 49 Swim lesson participants, 28 Golf lesson students, 85 Afterschool participants (5 sessions per year), 23 Outing Club participants, 24 Gymnastics participants, 36 Kanc Carver participants, 22 Pre-Skiers, 39 adults took part in Zumba Classes, 11 kids participated in Camera Club, 29 future chefs took Cooking Classes, 149 Food Pantry customers, 219 Adult Open Basketball participants, 197 middle & high school Open Gym participants, and 65 Senior Citizen trip participants. The usage breakdown was 3250 participants from Lincoln (or 44%) and 2912 participants from Woodstock (or 40%), and 1142 from out of town (or 16%) for a total of 7,304 participants this year!

2011 Improvements Included:

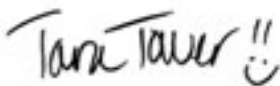
- The Father Roger Bilodeau Community Building projects included painting the exterior of the addition*, a new playground exit threshold*, a new main entrance motion activated light, and heat tape installed on the entryway roofs*.
- The Community Ball Field received a new set of smaller sized soccer goals and a new exterior recycle bin.
- The Kanc Recreation Area received new conduit and power installed underground up the rope tow to new tow hut*; a new water bubbler was installed for the field area*; repairs were made to the dugouts and their screens*; repairs to the groomer*; the ski race timing system received a new cable; the surfacing parameter was repaired around the playground*; and this area also received a new exterior recycle bin.

*The staff of the Lincoln Public Works Department completed the above noted projects!

- From January – May of 2011 the officers for the Lincoln-Woodstock Friends of Recreation were: President, Stacey Caulder; Vice-President, Jessica Tamulonis; Treasurer, Vicki Iles; Secretary, Danielle Avery. At their annual meeting in May of 2011, the current officers were elected: President, Kim Pickering; Vice-President, Kristie Morris; Treasurer, Vicki Iles; Secretary Danielle Avery. This group coordinates and staffs many events each year. The non-fundraising “community pride” events include: the 4th of July games & BBQ, the Memorial Golf Tournament, and the Just for Kids shopping. The fundraising projects include: Memorial Day Yard Sale, Veteran's Day Craft Fair, and Ski-A-Thon. Regardless, each project truly benefits the Lincoln-Woodstock community as a whole!

We are fortunate to have so many volunteers that coach, run programs, chaperone and 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 2011

Where to start! This year we implemented our mandatory recycling for residential users at the facility and we recycled 15 more tons of recyclables than in 2010. GREAT job everyone! We had our best year to date in recycling revenue, generating \$2829 more than last year. As a result of the increased revenues, we were able to reduce our NET TOTAL (to be raised by taxation) by \$23,075 for 2012. I applied for and received two grants totaling \$4250 from the NH Department of Environmental Services (NHDES) Waste Oil Program in 2011. I also applied for and am waiting to hear about another NHDES Waste Oil Grant for 2012. As part of a program we participated in, we received a rebate of \$3219 from the Northeast Resource Recovery Assn (NRRRA) for TV disposal. Now for the GREAT news, I negotiated a new 7 year contract with Waste Management that will save us \$100,000 in operating costs over the next 7 years. I have also applied for and am waiting to hear about a \$5000 NH the Beautiful Grant that will be applied to the purchase of the new Skid Steer Loader that we purchased in the fall. As you can see, we have been busy making sure that our operating costs and revenues are the best that they can be in order to dispose of our solid waste in the most cost effective manner available to us. Our mandatory recycling program has now been in place for more than 2 years and we will be making sure that everyone that disposes of solid waste (into the compactor) uses clear trash bags. Be sure to stock up on clear bags. I would be remiss if I did not acknowledge the great job that both Jim Conn and Russ Clark do at the facility. They are the front line that assists everyone in how to dispose of their solid waste in an appropriate manner. In closing, I would like to say thank you to everyone who has worked alongside us to implement the new mandatory recycling program. We will again be doing a hazardous waste disposal day in the fall of 2012 so keep an eye out for the date. I will pass out flyers and do posters around town prior to the event.

	Amount	Cost	Revenue	Cost Avoidance
Co-Mingle	230/tn	\$5,615	\$0	\$20,064
MSW	862/tn	\$75,415	\$0	\$0
C&D	378/tn	\$34,943	\$31,101	\$0
Newsprint	43/tn	\$0	\$4,771	\$3,784
Scrap Steel	89/tn	\$0	\$19,411	\$7,832
Cardboard	154/tn	\$0	\$22,946	\$13,552
Aluminum Cans	11,500/lbs	\$0	\$7,015	\$309
Textiles	2/tn	\$0	\$0	\$176
Brush	42/yrd est	\$0	\$0	\$0
Waste Oil	900/gal est	\$0	\$0	\$0
Fryolator Grease	600/gal est	\$0	\$0	\$0
Compost	100/yrd est	\$2000	\$0	\$0
Totals		\$117,973	\$85,244	\$45,717

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

Tax Collector Annual Report 2011

(unaudited)

CREDITS

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2010		
Property Taxes	\$7,842,053.21	\$339,560.62		
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest (include lien conversion)	\$5,671.37	\$22,364.84		
Penalties				
Excavation Tax @ \$.02/yd				
Utility Charges				
Conversion to Lien (principal only)		\$174,359.55		
Other charges	\$30.00	\$3,150.50		
DISCOUNTS ALLOWED				
ABATEMENTS MADE	\$2,964.24			
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	\$863,974.61			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
Property Tax Credit Balance**				
Other Tax or Charges Credit Balance**	< >			
TOTAL CREDITS	\$8,714,693.43	\$539,435.51	\$	\$

Tax Collector Annual Report 2011

(unaudited)

DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)				
			2010				
Property Taxes	#3110		\$513,920.17				
Resident Taxes	#3180						
Land Use Change	#3120						
Yield Taxes	#3185						
Excavation Tax @ \$.02/yd	#3187						
Utility Charges	#3189						
Property Tax Credit Balance**		< >					
Other Tax or Charges Credit Balance**		< >					
TAXES COMMITTED THIS YEAR			For DRA Use Only				
Property Taxes	#3110	\$8,680,493.24					
Resident Taxes	#3180						
Land Use Change	#3120						
Yield Taxes	#3185						
Excavation Tax @ \$.02/yd	#3187						
Utility Charges	#3189						
		\$30.00				\$1,062.00	
OVERPAYMENT REFUNDS							
Property Taxes	#3110	\$28,498.82					
Resident Taxes	#3180						
Land Use Change	#3120						
Yield Taxes	#3185						
Excavation Tax @ \$.02/yd	#3187						
Cost before lien	#3190		\$2,088.50				
Interest - Late Tax	#3190	\$5,671.37	\$22,364.84				
Resident Tax Penalty	#3190						
TOTAL DEBITS		\$8,714,693.43	\$539,435.51	\$	\$		

Tax Collector Annual Report 2011

(unaudited)

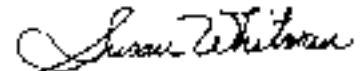
DEBITS

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2010	2009	2008	2007 - 2003
Unredeemed Liens Balance - Beg. of Year		\$115,953.08	\$70,440.61	\$12,073.69
Liens Executed During Fiscal Year	\$188,384.17			
Interest & Costs Collected (After Lien Execution)	\$2,721.99	\$3,585.26	\$24,274.12	\$2,359.87
TOTAL DEBITS	\$191,106.16	\$119,538.34	\$94,714.73	\$14,433.56

CREDITS

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2010	2009	2008	2007 - 2003
Redemptions		\$42,300.53	\$25,720.27	\$66,120.67	\$4,334.13
Interest & Costs Collected (After Lien Execution)	#3190	\$2,277.99	\$3,805.26	\$24,566.12	\$2,437.87
Abatements of Unredeemed Liens		\$963.98			
Liens Deeded to Municipality					
Unredeemed Liens Balance - End of Year	#1110	\$145,563.66	\$90,012.81	\$4,027.94	\$7,661.56
TOTAL CREDITS		\$191,106.16	\$119,538.34	\$94,714.73	\$14,433.56

Respectfully Submitted,



Susan Whitman, Tax Collector

Tax Collector Annual Report 2011

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
2011	11.69	4.89	1.56	2.53	2.71

Town Clerk's Report Annual Report 2011

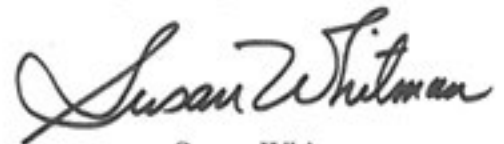
(unaudited)

Cash on hand January 1, 2011		\$	250.00
2011 Motor Vehicle Registrations		\$	277,511.34
2011 Dog Licenses	Town of Lincoln	\$	768.50
	State of New Hampshire Fees	\$	435.00
2011 Dog Late Fees & Fines		\$	26.00
2011 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$	706.00
	State of New Hampshire Fees	\$	2,474.00
2011 UCC Filings		\$	1,035.00
2011 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$	607.30
TOTAL RECEIPTS			\$ 283,813.14

Remittances to Treasurer

Cash on hand December 31, 2011		\$	250.00
2011 Motor Vehicle Registrations		\$	277,511.34
2011 Dog Licenses	Town of Lincoln Fees	\$	768.50
	State of New Hampshire Fees	\$	435.00
2011 Dog Late Fees & Fines		\$	26.00
2011 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$	706.00
	State of New Hampshire Fees	\$	2,474.00
2011 UCC Filings		\$	1,035.00
2011 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$	607.30
TOTAL RECEIPTS			\$ 283,813.14

Respectfully Submitted,



Susan Whitman
Town Clerk

2011 Statement of Appropriations Taxes Assessed and Tax Rate

Town Share of Rate:

Appropriations	\$ 5,015,854
Less: Revenues	\$ 1,482,853
Less: Shared Revenues	\$ -
Add: Overlay	\$ 74,596
Add: War Service Credits	\$ 45,000

Net Town Appropriation \$ 3,652,597

Approved Town Tax Rate \$ 4.89 42% of Total Rate

Local School Share of Rate:

School Appropriations - Lincoln	\$ 3,887,700
Less: State Education Taxes	\$ 1,995,079
Less: Adequate Education Grant	\$ -
Net Local School Appropriation	<u>\$ 1,892,621</u>

Approved Local School Tax Rate \$ 2.53 22% of Total Rate

State Education Share of Rate:

Equalized Valuation (no utilities) \$858,098,570 x \$2.32	<u>\$ 1,995,079</u>
Divided by Local Assessed Valuation (no utilities) \$737,472,000	
Excess State Education Taxes to be Remitted to State	\$ -

Approved State School Tax Rate \$ 2.71 23% of Total Rate

County Share of Rate:

County Assessment	\$ 1,164,971
Less: Shared Revenues	\$ -

Net County Appropriations \$ 1,164,971

Approved County Tax Rate \$ 1.56 13% of Total Rate

TOTAL TAX RATE

\$ 11.69 100%

Commitment Analysis:

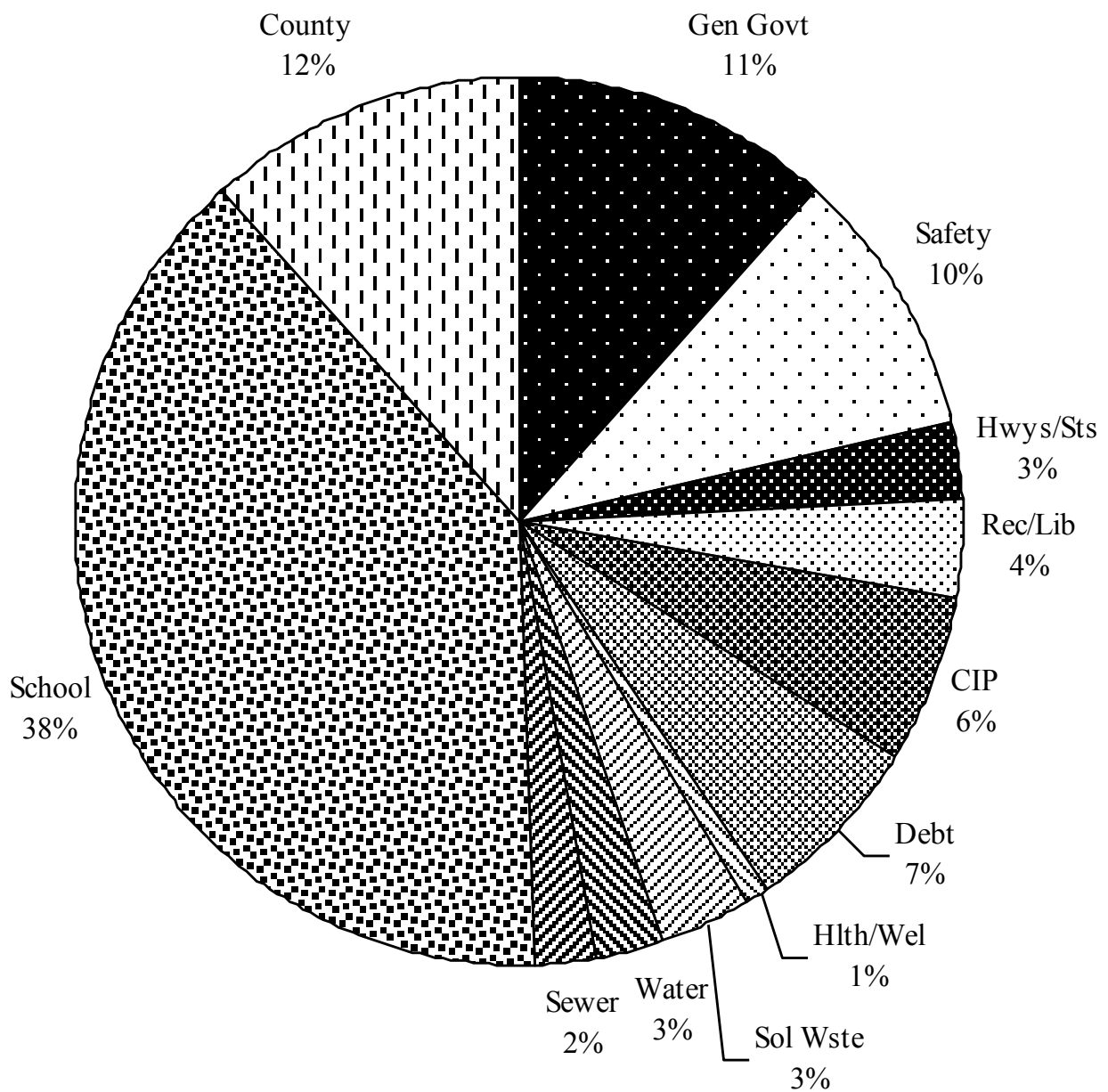
Total Property Taxes Assessed	\$ 8,705,268
Less: War Service Credits	<u>\$ 45,000</u>
Total Property Tax Commitment	<u>\$ 8,660,268</u>

Proof of Rate:

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$ 737,472,000	\$ 2.71	\$ 1,995,079
All Other Taxes	\$ 746,850,700	\$ 8.98	\$ 6,710,189
TOTAL			<u><u>\$ 8,705,268</u></u>

2011 Statement of Appropriations Taxes Assessed and Tax Rate

Where your 2011 Tax Dollar Went



Treasurer's Annual Report

January 1, 2011 - December 31, 2011

General Fund/Police Detail

Balance 01-01-11	\$	2,613,273.04
Received.....	\$	11,699,512.82
Disbursed.....	\$	<u>(12,633,587.00)</u>
Balance 12-31-11	\$	1,679,198.86
Distribution of Funds:		
Citizens Bank.....	\$	1,674,734.54
NH Public Deposit Investment Pool.....	\$	<u>4,464.32</u>
	\$	1,679,198.86

Sewer Tap Fee Account

Balance 01-01-11	\$	120,398.07
Received.....	\$	240.27
Disbursed.....	\$	<u>(3,905.74)</u>
Balance 12-31-11	\$	116,732.60
Distribution of Funds:		
Laconia Savings Bank.....	\$	83,520.48
NH Public Deposit Investment Pool.....	\$	<u>33,212.12</u>
	\$	116,732.60

Water Tap Fee Account

Balance 01-01-11	\$	64,249.85
Received.....	\$	165.22
Disbursed.....	\$	<u>-</u>
Balance 12-31-11	\$	64,415.07
Distribution of Funds:		
Laconia Savings Bank.....	\$	64,415.07

Water Treatment Cell

Balance 01-01-11	\$	426,379.48
Received.....	\$	534.27
Disbursed.....	\$	<u>(42,480.00)</u>
Balance 12-31-11	\$	384,433.75
Distribution of Funds:		
Laconia Savings Bank.....	\$	72,640.97
NH Public Deposit Investment Pool.....	\$	<u>311,792.78</u>
	\$	384,433.75

Treasurer's Annual Report January 1, 2011 - December 31, 2011

Lease/Escrow Account

Balance 01-01-11	\$	3,649.11
Received.....	\$	2.47
Disbursed.....	\$	-
Balance 12-31-11	\$	3,651.58
Distribution of Funds:		
Citizens Bank.....	\$	3,014.42
Laconia Savings Bank.....	\$	637.16
	\$	3,651.58

Bond Proceeds

Balance 01-01-11	\$	95,076.84
Received.....	\$	37.37
Disbursed.....	\$	(93,502.28)
Balance 12-31-11	\$	1,611.93
Distribution of Funds:		
Citizens Bank.....	\$	1,611.93

Total Cash 12-31-11 **\$ 2,250,043.79**

Respectfully Submitted,

Wendy J. Tanner

**Wendy J. Tanner
Town Treasurer**



Photo courtesy of Peter Moore

Year End Balance Sheet 2011

December 31, 2011

Submitted by: Wendy Tanner
Town Treasurer

Bank Balances

NH Public Deposit Investment Pool-General	4,464.32		
NH Public Deposit Investment Water Treat Cell	311,792.78		
NH Public Deposit Investment Sewer	33,212.12		
Citizens Bank - General/Police Detail	15,743.96		
Citizens Bank - Investment	1,533,990.58		
Citizens Bank - Target	125,000.00		
Citizens - Escrow	3,014.42		
Citizens Bank - Bond Proceeds	1,611.93		
Laconia Savings - Sewer Tap	83,520.48		
Laconia Savings - Water Tap	64,415.07		
Laconia Savings - Water Treatment Cell	72,640.97		
Laconia Savings - Lease/Escrow	637.16		
		2,250,043.79	2,250,043.79

Fund Balances

General Fund/Police Detail	1,679,198.86		
Sewer Tap Fee	116,732.60		
Water Tap Fee	64,415.07		
Water Treatment Cell	384,433.75		
Lease/Escrow	3,651.58		
Bond Proceeds	<u>1,611.93</u>		
		2,250,043.79	2,250,043.79

2011 Trustees of the Trust Funds

Account Name	Balance	2010	2010	2010	2010	2010	Projected
	3/1/10	CD'S	PER Trustees	Due To General Fund	Adj Bal 3/31/10	Appropriations Transfer 2010	Balance 12/31/10
Solid Waste Facility Improv. 01-1310-316	\$ 20,727.51	\$ -	\$ 20,727.51	\$ -	\$ 20,727.51	\$ 10,000.00	\$ 30,727.51
Fire Truck & Equipment 01-1310-304	\$ 182,618.73	\$ -	\$ 182,618.73	\$ -	\$ 182,618.73	\$ 90,000.00	\$ 272,618.73
Revaluation 01-1310-305	\$ 59,147.56	\$ -	\$ 59,147.56	\$ -	\$ 59,147.56	\$ 35,000.00	\$ 94,147.56
Public Works Vehicles 01-1310-317	\$ 28,934.02	\$ -	\$ 28,934.02	\$ 12,025.00	\$ 16,909.02	\$ 60,000.00	\$ 76,909.02
Police Dept. Equipment 01-1310-309	\$ 12,082.35	\$ -	\$ 12,082.35	\$ -	\$ 12,082.35	\$ 5,000.00	\$ 17,082.35
Sewer System Rehab. 01-1310-307	\$ 14,158.51	\$ -	\$ 14,158.51	\$ -	\$ 14,158.51	\$ 33,000.00	\$ 47,158.51
Water System Rehab. 01-1310-308	\$ 143,746.42	\$ -	\$ 143,746.42	\$ 31,940.65	\$ 111,805.77	\$ 50,000.00	\$ 161,805.77
Road & Street Reconstruction 01-1310-306	\$ 92,584.82	\$ -	\$ 92,584.82	\$ 18,293.50	\$ 74,291.32	\$ 159,000.00	\$ 233,291.32
Engineering & Planning 01-1310-318	\$ 9,100.35	\$ -	\$ 9,100.35	\$ 7,600.00	\$ 1,500.35	\$ 14,400.00	\$ 15,900.35
Roland Dubois Settlement	\$ 151,562.14	\$ -	\$ 151,562.14	\$ -	\$ 151,562.14	\$ 38,296.81	\$ 189,858.95
Kanc Rec Area Equipment 01-1310-321	\$ 9,020.11	\$ -	\$ 9,020.11	\$ 400.00	\$ 8,620.11	\$ 8,400.00	\$ 17,020.11
Cemetery Trust Fund	\$ 60,943.52	\$ -	\$ 60,943.52	\$ -	\$ 60,943.52	\$ -	\$ 60,943.52
Cemetery Maint Exp Trust	\$ 13,478.17	\$ -	\$ 13,478.17	\$ -	\$ 13,478.17	\$ -	\$ 13,478.17
Community Bldg Exp. Trust 01-1310-302	\$ 15,399.70	\$ -	\$ 15,399.70	\$ 15,100.00	\$ 299.70	\$ 10,000.00	\$ 10,299.70
Property & Bldg Maint. 01-1310-323	\$ 20,222.68	\$ -	\$ 20,222.68	\$ 16,518.97	\$ 3,703.71	\$ 26,630.00	\$ 30,333.71
Village Core	\$ 14,693.91	\$ -	\$ 14,693.91	\$ 900.00	\$ 13,793.91	\$ 10,000.00	\$ 23,793.91
Library Technology 01-1310-310	\$ 87.42	\$ -	\$ 87.42	\$ -	\$ 87.42	\$ -	\$ 87.42
Library Building 01-1310-314	\$ 510.01	\$ -	\$ 510.01	\$ 330.00	\$ 180.01	\$ -	\$ 180.01
Memorial Park	\$ 100.27	\$ -	\$ 100.27	\$ -	\$ 100.27	\$ -	\$ 100.27
TOTAL	\$ 849,118.20	\$ -	\$ 849,118.20	\$ 103,108.12	\$ 746,010.08	\$ 549,726.81	\$ 1,295,736.89

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

2011 Summary of Valuation

Value of Land Only:

Current Use	\$	85,200
Residential		155,336,600
Commericail/Industrial		38,376,000
		38,376,000

Total Value of Taxable Land **\$ 193,797,800**

Value of Buildings Only:

Residential	\$	469,851,930
Manufactured Housing		2,426,740
Commercial/Industrial		74,341,830
		74,341,830

Total Value of Taxable Buildings **\$ 546,620,500**

Total Value of Public Utilities **\$ 9,378,700**

Total Value Before Exemptions **\$ 749,797,000**

Less:	Value of Elderly Exemptions	(2,931,300)
Less:	Value of Blind Exemptions	(15,000)
		(15,000)

Total Valuation on Which Tax Rate is Computed **\$ 746,850,700**

Less:	Public Utilities	(9,378,700)
		(9,378,700)

Net Valuation without utilities on which tax rate for state
education tax is computed **\$ 737,472,000**

2011 Statement of Estimated and Actual Revenues (unaudited)

		2011 BUDGET	2011 ACTUAL
<u>Revenue from Taxes:</u>			
3185-000	Timber Tax	\$ -	\$ -
3186-000	Payment in lieu of taxes	174,344.00	175,785.00
3190-000	Interest on Taxes	96,000.00	64,303.95
<u>Revenue from Licenses, Permits & Fees:</u>			
3210-000	UCC Fees	900.00	1,035.00
3210-001	Application Fees	3,000.00	5,566.25
3210-003	Sign Permits	200.00	731.65
3220-000	Motor Vehicle Fees	270,000.00	277,462.34
3290-000	Dog Licenses	850.00	794.50
3290-001	Misc Income/NSF	600.00	607.80
3290-002	Vital Records	700.00	706.00
3290-009	Cable TV Franchise Fees	51,000.00	53,382.31
<u>Revenue from Other Governments:</u>			
3351-000	Shared Revenue		
3352	Meals & Room Tax Distribution	59,000.00	74,242.50
3353-000	Highway Block Grant	26,246.00	28,556.22
3359	Water Filtration Grant	37,827.00	56,740.14
3359	Rail Road Fund	-	525.00
3311-3319	School Resource Officer	-	12,406.34
3311-3319	FEMA Disaster Relief Funds	-	46,360.90
3379-300	TOW - SW	189,511.00	181,228.15
3379-301	TOW - RC	111,364.00	126,027.41
3379-302	TOW - CB	46,302.00	49,234.15
<u>Revenue from Charges for Services:</u>			
3401-100	Ex. Misc Income/NSF	10,000.00	3,992.89
3401-100	EX. Grant	-	250.00
3401-200	PD - Misc Income	3,500.00	10,436.38
3401-201	PD - Grant Revenue	53,000.00	4,500.00
3401-201	PD - COPS Grant	-	100,000.00
3401-202	PD - Parking Tickets	4,000.00	3,299.00
3401-203	PD - Court Reimbursements	16,000.00	2,707.84
3401-203	PD - False Alarms	-	50.00
3401-207	PD - Copies of Reports	1,200.00	1,050.00
3401-300	FD - Misc Income	-	2,404.62
3401-602	SW - Recycling Rev	20,000.00	28,162.00
3401-603	SW - Tipping Rev	20,000.00	19,378.27
3401-604	SW - Grant	-	879.20
3401-700	WT - Misc Inome	3,500.00	4,050.00
3401-703	WT - Water Meter Equipment	100.00	15.00
3401-800	RC - Misc Income	100.00	100.00
3401-802	RC - Ski Area Rev	14,000.00	15,541.00
3401-803	RC - Summer Camp	8,500.00	7,605.80
3401-807	RC - Adventure Campe	8,000.00	6,573.50
3401-804	CB - Grafton Sr.	5,670.00	5,746.00
3401-805	CB - Child Care	10,710.00	10,710.50
3401-806	CB - After School	4,000.00	4,344.50
3401-808	CB - Misc Income	600.00	1,250.00
3401-902	LB - Equip User Fees	1,000.00	592.00
<u>Revenue from Miscellaneous:</u>			
3501-000	Sale of Cemetery Lots	1,000.00	900.00
	Sale of Town Property	-	4,200.00
3502-000	Interest on Deposits	2,500.00	1,197.14
3506-600	Insurance Reimbursement	-	2,454.82
3503-002	Lease Town Property	2,200.00	2,200.00
3508-001	Loon Mtn Donation Settlement	38,287.00	39,064.84
<u>Revenues from Interfund Operating Transfers In:</u>			
3502-001	Transfer Water Tap Fees - Debt		
3502-004	Transfer Sewer Tap Fees - Debt		
	Excess Bond Proceeds	50,000.00	33,794.85
<u>Other Revenue Sources</u>			
3934-000	Proc.from Long Term Bonds/Notes		
TOTAL REVENUES		\$ 1,345,711.00	\$ 1,473,145.76

2011 Detailed Statement of Payments

(unaudited)

	<i>2011 Budgeted</i>	<i>2011 Expended</i>	<i>(Over) Under Budget</i>
GENERAL GOVERNMENT			
<i>Executive</i>			
Payroll	128,247.00	132,073.46	(3,826.46)
Public Officials Payroll	22,626.00	21,395.76	1,230.24
Telephone	3,900.00	4,051.51	(151.51)
Dues, Travel & Conferences	11,800.00	8,316.23	3,483.77
Contracted Services	50,670.00	57,100.01	(6,430.01)
Materials & Supplies	12,000.00	8,616.76	3,383.24
<i>Subtotal Executive</i>	\$ 229,243.00	\$ 231,553.73	\$ (2,310.73)
<i>Tax Collector/Town Clerk</i>			
Payroll	22,605.00	21,444.93	1,160.07
Payroll Officials	19,396.00	19,269.80	126.20
Dues, Travel & Conferences	855.00	348.50	506.50
Contracted Services	9,652.00	8,001.44	1,650.56
Materials & Supplies	2,146.00	2,038.87	107.13
<i>Subtotal Elections</i>	\$ 54,654.00	\$ 51,103.54	\$ 3,550.46
<i>Elections</i>			
Payroll-Elections	655.00	984.93	(329.93)
Contracted Services	57.00	150.25	(93.25)
Materials & Supplies	600.00	206.88	393.12
<i>Subtotal Elections</i>	\$ 1,312.00	\$ 1,342.06	\$ (30.06)
<i>Legal Expenses</i>			
	21,000.00	12,830.08	\$ 8,169.92
<i>Subtotal Legal Expenses</i>	\$ 21,000.00	\$ 12,830.08	\$ 8,169.92
<i>Personnel Administration</i>			
HealthTrust Health Insurance	172,657.00	169,058.11	3,598.89
Health/Dental Insurance Uion	134,399.00	116,122.16	18,276.84
Life Insurance	8,286.00	9,304.16	(1,018.16)
Disability Insurance	12,630.00	10,271.85	2,358.15
Dental Plan Employee	8,645.00	7,908.39	736.61
FICA/Medicare Tax Expense	86,596.00	85,611.48	984.52
Pension Contribution-Police	90,515.00	90,823.65	(308.65)
Pension Contribution-Others	93,036.00	76,315.06	16,720.94
Unemployment Compensation	4,404.00	4,343.00	61.00
Workers' Compensation	26,595.00	26,056.00	539.00
Performance Bonus	5,720.00	1,147.66	4,572.34
<i>Subtotal Personnel Administration</i>	\$ 643,483.00	\$ 596,961.52	\$ 46,521.48
<i>Planning</i>			
Payroll	35,952.00	29,992.69	5,959.31
Employment Training & Expenses	1,200.00	539.00	661.00
Dues, Travel & Conferences	3,300.00	3,407.58	(107.58)
Contracted Services	2,700.00	2,923.07	(223.07)
Materials & Supplies	1,175.00	1,218.23	(43.23)
Office Equipment	100.00	152.07	(52.07)
<i>Subtotal Planning</i>	\$ 44,427.00	\$ 38,232.64	\$ 6,194.36

2011 Detailed Statement of Payments

(unaudited)

	2011 <i>Budgeted</i>	2011 <i>Expended</i>	<i>(Over) Under Budget</i>
GENERAL GOVERNMENT (Continued)			
<i>Town Building</i>			
Contracted Services	2,380.00	2,100.00	280.00
Electricity	18,000.00	17,079.22	920.78
Heating Oil	6,920.00	5,282.28	1,637.72
Materials & Supplies	4,000.00	3,414.92	585.08
Building & Property Maintenance	18,475.00	19,171.71	(696.71)
<i>Subtotal Town Building</i>	\$ 49,775.00	\$ 47,048.13	\$ 2,726.87
<i>Cemetery</i>			
Payroll	6,690.00	6,474.62	215.38
Materials & Supplies	4,600.00	1,894.44	2,705.56
Fuel - Equipment & Vehicles	300.00	300.00	-
Equipment	250.00	757.85	(507.85)
<i>Subtotal Cemetery</i>	\$ 11,840.00	\$ 9,426.91	\$ 2,413.09
<i>Insurances</i>			
Property Liability	32,771.00	32,078.00	693.00
<i>Subtotal Insurances</i>	\$ 32,771.00	\$ 32,078.00	\$ 693.00
<i>Contingency</i>			
	75,000.00	\$ 100,300.08	(25,300.08)
<i>Subtotal Contingency</i>	\$ 75,000.00	\$ 100,300.08	\$ (25,300.08)
<i>Discounts-Abatements-Refunds</i>			
Overlay	0.00	0.00	0.00
Abatements & Refunds	0.00	129.53	(129.53)
<i>Subtotal Discounts-Abatements-Refunds</i>	0.00	129.53	(129.53)
SUBTOTAL GENERAL GOVERNMENT	\$ 1,163,505.00	\$ 1,121,006.22	\$ 42,498.78
PUBLIC SAFETY			
<i>Police</i>			
Payroll	678,827.00	676,364.32	2,462.68
Payroll-Overtime	62,338.00	36,834.19	25,503.81
Grant Expenditures	8,000.00	9,200.00	(1,200.00)
Telephone	8,000.00	8,045.75	(45.75)
Dues, Training, Travel & Conferences	11,000.00	13,091.77	(2,091.77)
Contracted Services	69,600.00	74,300.35	(4,700.35)
Materials & Supplies	6,000.00	6,907.52	(907.52)
Fuel - Vehicles	25,560.00	33,543.24	(7,983.24)
Uniforms & Personal Equipment	7,000.00	9,036.62	(2,036.62)
Equipment	5,700.00	3,987.96	1,712.04
<i>Subtotal Police</i>	\$ 882,025.00	\$ 871,311.72	\$ 10,713.28

2011 Detailed Statement of Payments

(unaudited)

	2011 <i>Budgeted</i>	2011 <i>Expended</i>	<i>(Over)</i> <i>Under</i> <i>Budget</i>
PUBLIC SAFETY (Continued)			
<i>Fire</i>			
Payroll	37,131.00	27,909.86	9,221.14
Grant	-	3,095.00	(3,095.00)
Telephone	998.00	905.87	92.13
Employment Training & Expenses	3,800.00	802.36	2,997.64
Dues, Travel & Conferences	1,300.00	838.00	462.00
Contracted Services	13,610.00	12,482.22	1,127.78
Electricity	1,700.00	1,673.35	26.65
Heating Fuel	4,896.00	5,301.58	(405.58)
Materials & Supplies	2,000.00	1,322.00	678.00
Fuel - Vehicles & Equipment	2,282.00	1,863.55	418.45
Equipment	10,600.00	9,562.46	1,037.54
Fire Details & Equipment	2,000.00	238.97	1,761.03
<i>Subtotal Fire</i>	\$ 80,317.00	\$ 65,995.22	\$ 14,321.78
<i>Civil Defense</i>			
Payroll	2,600.00	2,600.00	0.00
Employment Training & Expenses	5,000.00	3,026.65	1,973.35
Materials & Supplies	3,000.00	2,410.82	589.18
Equipment	6,000.00	8,368.87	(2,368.87)
<i>Subtotal Civil Defense</i>	\$ 16,600.00	\$ 16,406.34	\$ 193.66
SUBTOTAL PUBLIC SAFETY	\$ 978,942.00	\$ 953,713.28	\$ 25,228.72
HIGHWAYS & STREETS			
<i>Public Works</i>			
Payroll	150,434.00	149,344.16	1,089.84
Overtime	11,071.00	10,157.26	913.74
Telephone	2,200.00	2,122.55	77.45
Dues, Travel & Conferences	400.00	245.00	155.00
Contracted Services	6,800.00	7,956.49	(1,156.49)
Electricity	4,000.00	2,645.80	1,354.20
Heating Fuel	6,186.00	5,353.57	832.43
Materials & Supplies	10,400.00	10,751.92	(351.92)
Fuel - Equipment & Vehicles	24,140.00	22,588.24	1,551.76
Sand & Salt	18,000.00	16,622.44	1,377.56
Equipment	3,600.00	4,238.32	(638.32)
Uniforms	2,500.00	2,213.61	286.39
Highway Block Grant	28,101.00	28,101.00	-
<i>Subtotal Public Works</i>	\$ 267,832.00	\$ 262,340.36	\$ 5,491.64

2011 Detailed Statement of Payments

(unaudited)

	<i>2011 Budgeted</i>	<i>2011 Expended</i>	<i>(Over) Under Budget</i>
HIGHWAYS & STREETS (Continued)			
<i>Street Lights</i>	44,000.00	42,043.37	1,956.63
Subtotal Street Lights	\$ 44,000.00	\$ 42,043.37	\$ 1,956.63
SUBTOTAL HIGHWAYS & STREETS	\$ 311,832.00	\$ 304,383.73	\$ 7,448.27
SANITATION			
<i>Solid Waste</i>			
Payroll	115,562.00	113,995.10	1,566.90
Telephone & Alarms	1,300.00	1,375.77	(75.77)
Dues, Travel & Conferences	600.00	400.00	200.00
Contracted Services	192,118.00	146,095.58	46,022.42
Electricity	4,030.00	3,779.95	250.05
Materials & Supplies	3,000.00	2,604.62	395.38
Contingency	1,000.00	0.00	1,000.00
Repairs & Equipment	10,000.00	6,905.77	3,094.23
Uniforms	1,500.00	796.23	703.77
Grant	-	-	-
Subtotal Solid Waste	\$ 329,110.00	\$ 275,953.02	\$ 53,156.98
<i>Sewer</i>			
Contracted Services	197,174.00	202,886.14	(5,712.14)
Subtotal Sewer	\$ 197,174.00	\$ 202,886.14	(5,712.14)
SUBTOTAL SANITATION	\$ 526,284.00	\$ 478,839.16	\$ 47,444.84
WATER DISTRIBUTION & TREATMENT			
<i>Water</i>			
Payroll	41,937.00	41,932.80	4.20
Overtime	4,000.00	9,770.58	(5,770.58)
Telephone & Alarms	4,000.00	4,493.43	(493.43)
Employment Training & Expenses	600.00	-	600.00
Dues, Travel & Conferences	1,670.00	1,955.00	(285.00)
Contracted Services	21,729.00	22,341.97	(612.97)
Electricity	127,000.00	119,173.54	7,826.46
Heating Fuel	25,629.00	20,169.60	5,459.40
Materials & Supplies	3,000.00	3,867.29	(867.29)
Equipment	-	2,976.49	(2,976.49)
Chemicals	30,000.00	34,519.72	(4,519.72)
Uniforms	500.00	467.84	32.16
U.S.G.S. Monitoring	8,000.00	7,450.00	550.00
Subtotal Water	\$ 268,065.00	\$ 269,118.26	\$ (1,053.26)
SUBTOTAL WATER DIST. & TREATMENT	\$ 268,065.00	\$ 269,118.26	\$ (1,053.26)

2011 Detailed Statement of Payments (unaudited)

	<i>2011 Budgeted</i>	<i>2011 Expended</i>	<i>(Over) Under Budget</i>
HEALTH & WELFARE			
<i>Health Appropriations</i>	48,465.00	48,465.00	0.00
Subtotal Health Appropriations	\$ 48,465.00	\$ 48,465.00	0.00
<i>Welfare</i>			
Rent - Welfare	25,000.00	4,174.50	20,825.50
Food, Medical, Etc.	1,500.00	245.38	1,254.62
Electricity	2,500.00	1,188.90	1,311.10
Heat	3,000.00	3,271.97	(271.97)
Subtotal Welfare	\$ 32,000.00	\$ 8,880.75	\$ 23,119.25
SUBTOTAL HEALTH & WELFARE	\$ 80,465.00	\$ 57,345.75	\$ 23,119.25
CULTURE & RECREATION			
<i>Recreation</i>			
Payroll	118,669.00	116,634.80	2,034.20
Telephone	1,700.00	1,857.19	(157.19)
Dues, Travel & Conferences	6,334.00	5,546.13	787.87
Contracted Services	21,215.00	20,975.38	239.62
Electricity	9,660.00	8,898.93	761.07
Materials & Supplies	14,000.00	14,610.53	(610.53)
Fuel - Equipment & Vehicles	7,030.00	9,326.99	(2,296.99)
Propane	2,330.00	1,709.20	620.80
Equipment	5,650.00	4,944.51	705.49
Subtotal Recreation	\$ 186,588.00	\$ 184,503.66	\$ 2,084.34
<i>Community Center</i>			
Payroll	41,552.00	39,479.52	2,072.48
Telephone	976.00	1,031.22	(55.22)
Contracted Services	1,921.00	2,084.52	(163.52)
Electricity	10,000.00	8,209.76	1,790.24
Heating Fuel	12,500.00	19,206.48	(6,706.48)
Materials/Supplies	3,070.00	2,978.17	91.83
Propane	1,000.00	897.56	102.44
Bldg/Prop Maint.	5,000.00	4,264.13	735.87
Subtotal Community Center	\$ 76,019.00	\$ 78,151.36	\$ (2,132.36)
<i>Library</i>			
Payroll	64,028.00	61,642.64	2,385.36
Print Materials	5,300.00	5,266.32	33.68
Telephone	1,050.00	1,093.54	(43.54)
Employee Training & Expenses	1,050.00	400.00	650.00
Building Maintenance	2,000.00	1,889.82	110.18
Speakers & Programs	400.00	290.33	109.67
Contracted Services	2,060.00	2,029.40	30.60
Electricity	4,300.00	3,839.25	460.75
Heating Fuel	3,492.00	2,507.89	984.11
Materials & Supplies	2,500.00	1,890.99	609.01
Serials	1,500.00	1,157.85	342.15
Audio and Visual	1,200.00	1,013.21	186.79
Technology	-	-	-
Subtotal Library	\$ 88,880.00	\$ 83,021.24	\$ 5,858.76

2011 Detailed Statement of Payments

(unaudited)

	<i>2011 Budgeted</i>	<i>2011 Expended</i>	<i>(Over) Under Budget</i>
CULTURE & RECREATION (Continued)			
<i>Patriotic Purposes</i>	7,130.00	5,669.79	1,460.21
Subtotal Patriotic Purposes	\$ 7,130.00	\$ 5,669.79	\$ 1,460.21
SUBTOTAL CULTURE & RECREATION	\$ 358,617.00	\$ 351,346.05	\$ 7,270.95
DEBT SERVICE			
Principal Bonds & Notes	431,247.00	426,528.25	4,718.75
Interest Bonds & Notes	227,222.00	232,018.42	(4,796.42)
Interest Tax Anticipation Notes	1.00	2,100.82	(2,099.82)
Bond Expenses 2010			-
SUBTOTAL DEBT SERVICE	\$ 658,470.00	\$ 660,647.49	\$ (2,177.49)
CAPITAL OUTLAY			
<i>Capital Appropriations</i>			
Police Dept Vehicles	46,879.00	45,980.65	898.35
Irene	0.00	328,296.45	(328,296.45)
Subtotal Capital Appropriations	\$ 46,879.00	\$ 374,277.10	(327,398.10)
<i>Capital Reserves</i>			
Revaluation	65,000.00	65,000.00	0.00
Community Building	5,000.00	5,000.00	0.00
PW Vehicle	40,000.00	40,000.00	0.00
FD Truck/Equipment	90,000.00	90,000.00	0.00
Sewer Rehab.	28,000.00	28,000.00	0.00
Water Rehab.	33,090.00	33,090.00	0.00
Police Equipment	5,000.00	5,000.00	0.00
Roads & Streets	227,000.00	227,000.00	0.00
Library Technology	1,000.00	1,000.00	0.00
Solid Waste Improvements	10,000.00	10,000.00	0.00
Roland Dubois Settlement	39,064.84	39,064.84	0.00
Kanc Rec Equipment	21,500.00	21,500.00	0.00
Village Core	10,000.00	10,000.00	0.00
Property & Building Maint.	35,000.00	35,000.00	0.00
Engineering & Planning			0.00
Cemetery Expandable Trust Fund	3,150.00	3,150.00	0.00
Employee Separation	10,000.00	10,000.00	0.00
Subtotal Capital Reserves	\$ 622,804.84	\$ 622,804.84	\$ -
SUBTOTAL CAPITAL OUTLAY	\$ 669,683.84	\$ 997,081.94	\$ (327,398.10)
TOTAL BUDGET	\$ 5,015,863.84	\$ 5,193,481.88	\$ (177,618.04)

Town of Lincoln

Town Meeting Minutes

March 8, 2011

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 8, 2011. 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. Janet Peltier 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- 2 were voted on the ballot. Results of Articles 1 - 2 are as follows:

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

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

O. J. Robinson – 88 votes

Town Clerk – Three-year term (Vote for one)

Susan Whitman – 87 votes

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

Walter Wrye – 73 votes

Tamra Ham – 81 votes

Louise Willey – 75 votes

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

Peter Moore – 77 votes

Charles C. Cook – 76 votes

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

Victor Aldridge – 85 votes

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

Supervisor of the Checklist – Six-year term (Vote for one)

Laurel Kuplin – 10 write-in votes

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 8th, 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)

YES – 77 NO – 9

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)

YES – 77 NO – 10

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)

YES – 81 NO – 6

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)

YES – 70 NO – 15

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)

YES – 78 NO – 9

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 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)

YES – 69 NO – 10

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)

YES – 75 NO – 6

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)

YES – 67 NO – 9

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)

YES – 70 NO – 10

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)

YES – 75 NO – 7

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)

YES – 76 NO – 6

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)

YES – 73 NO – 9

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)

YES – 76 NO – 5

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

YES – 73 NO – 9

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)
YES – 71 NO – 7

AMENDMENT 16. To amend **Article VI-A**, by eliminate the heading ~~Subdivision I [C- to K]~~, immediately preceding Section C. (The Planning Board recommends this amendment)
YES – 72 NO – 5

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)
YES – 75 NO – 9

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)
YES – 68 NO – 10

**RESULTS OF THE TOWN BUSINESS MEETING
7:30 O'clock in the evening, March 8, 2011**

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

O.J. read the results of the official ballots cast during the day for Article 1 and Article 2. He then stated that this would be his last town meeting as Moderator. He thanked the voters for their support and for his election to the Board of Selectmen.

O.J. then thanked all those who came out and voted, the Supervisors of the Checklist, Ballot Clerks and Town Clerk who attended to the polls.

O.J. welcomed 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, OJ mentioned that the Lincoln Town Report, Lincoln Woodstock Public School District Report and a copy of the signed petition that we will be voting on tonight are available in the back of the room. He also informed the voters that the school meeting would be held on Thursday, March 17, 2011. OJ suggested that everyone should read the Town Managers Report. He said "It really speaks to him of the spirit of the Town of Lincoln and why he chose to become involved with the Budget Committee and as Moderator for twenty-three years. This is a town that works really well together. It has a very cooperative attitude and spirit between all the committees, town employees and town management. As your new elected Selectmen, I look forward to continuing that cooperative spirit."

OJ then proceeded with the reading of the Warrant Articles.

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.)

Motion made by: Tamra Ham
Seconded by: Charles Cook
Article 3 passed by voice vote

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)

Motion made by: Tamra Ham
Seconded by: Charles Cook
Article 4 passed by voice vote

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.)

Motion made by: Tamra Ham
Seconded by: Charles Cook
Article 5 passed by voice vote

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.)

Motion made by: Tamra Ham
Seconded by: Marilyn Sanderson
Article 6 passed by voice vote

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.)

Motion made by: Marilyn Sanderson
Seconded by: Tamra Ham
Article 7 passed by voice vote

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.)

Motion made by: Tamra Ham

Seconded by: Charles Cook
Article 8 passed by voice vote

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.)

Motion made by: Marilyn Sanderson
Seconded by: Tamra Ham
Article 9 passed by voice vote

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.)

Motion made by: Tamra Ham
Seconded by: Charles Cook
Article 10 passed by voice vote

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.)

Motion made by: Marilyn Sanderson
Seconded by: Tamra Ham
Article 11 passed by voice vote

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.)

Motion made by: Marilyn Sanderson
Seconded by: Charles Cook
Article 12 passed by voice vote

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.)

Motion made by: Tamra Ham

Seconded by: Marilyn Sanderson

Patricia McTeague made the following motion to amend Article 13 to read as:

To see if the Town will vote to raise and appropriate thirty nine thousand sixty four dollars and eighty four cents (\$39,064.84) 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 13 passed by voice vote as amended

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.)

Motion made by: Tamra Ham
Seconded by: Marilyn Sanderson
Article 14 passed by voice vote

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 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.)

Motion made by: Tamra Ham
Seconded by: Marilyn Sanderson
Article 15 passed by voice vote

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.)

Motion made by: Tamra Ham
Seconded by: Marilyn Sanderson
Article 16 passed by voice vote

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.)

Motion made by: Marilyn Sanderson
Seconded by: Charles Cook
Article 17 passed by voice vote

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.)

Motion made by: Marilyn Sanderson
Seconded by: Charles Cook
Article 18 passed by voice vote

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.)

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

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.)

Motion made by: Charles Cook
Seconded by: Tamra Ham
Article 20 passed by voice vote

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)

Motion made by: Marilyn Sanderson
Seconded by: Tamra Ham
Article 21 passed by voice vote

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.)

Motion made by: Tamra Ham

Seconded by: Marilyn Sanderson
Article 22 passed by voice vote
Selectman Peter Moore made a motion to restrict reconsideration of Articles 3-22
Seconded by: Patricia McTeague
Motion passed to restrict by voice vote

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.)

Motion made by: Tamra Ham
Seconded by: Charles Cook
Article 23 passed by voice vote

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 well-being of its residents; or to take any other action relative thereto. (Submitted by petition.)

Motion made by: Tom Tremblay
Seconded by: James Spanos
After some discussion Moderator Robinson asked for a standing vote
Yes – 22 No - 15
Article 24 passed

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

OJ Robinson recognized Peter Moore and Patricia McTeague to speak. They asked Deanna Huot to join them. Peter announced “It has been a great pleasure to work along side of you for the past nine years. I don’t know what we will do without you. We would like to extend our heartfelt thanks for your twenty (20) years of service as a member of the Lincoln Board of Selectmen. The Town has greatly benefited by your endeavor and true dedication and commitment. The Town is much healthier and more prosperous then we would be if you had not been here. We are going to miss you Deanna but the example that you have set is an inspiration we will continue to expire many years in the future. On behalf of all the citizens of the Town of Lincoln it give me great please to present you with this plaque. A quote from the great philosopher Aristotle says, “*The greatest virtues are those that are most useful to other persons.*” (Deanna received a huge round of applause and a standing ovation).

Patrica McTeague commented that it has been an absolute pleasure to serve along side with Deanna and we owe her a tremendous debt. Patricia then presented Deanna with a beautiful

bouquet of red long stem roses.

Deanna thanked everyone very much. She commented “It has been a wonderful opportunity and experience all these years. When Duncan Riley and Lance Burak asked me if I would fill in the position I knew I wouldn’t say yes. I had the weekend to think it over. During that weekend at the motel it was pouring rain, I had on my ski parker that I got when I was a freshmen in high school and was carrying garbage and was soaking wet. I said to myself, “Anyone who does this for a living has to love where they live. You can learn to do it.” Deanna did so very successfully.

Moderator O.J. Robinson then asked if there was any other business to be brought before the Town. They’re being none; Tamra Ham made a motion to adjourn the meeting, seconded by Chester Kahn. Motion passed with a unanimous affirmative vote. The annual Town of Lincoln meeting adjourned at 8:15 pm.

I hereby certify that the above return of the annual Lincoln Town Meeting of March 8, 2011 is true and correct to the best of my knowledge.

Respectfully submitted,



Susan Whitman
Town Clerk



Photo courtesy of Peter Moore

Warrant and Budget

**Town of
Lincoln, New Hampshire**

Annual Town Meeting

March 13, 2012

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 thirteenth (13th) 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, Budget Committee Member, Library Trustee, Cemetery Trustee, Trustee of Trust Funds, Supervisor of the Checklist, and Moderator.

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 13th, 2012, and at the polling place on voting day):

AMENDMENT 1. To amend **Article V Section B, – Temporary Sales Location** by adding: “include, but are not limited to, tent sales, and temporary stands.” [This amendment is intended to clarify that tent sales are considered a type of temporary sales location.] (The Planning Board recommends this amendment).

AMENDMENT 2. To amend **Article VI Section B, - Table of Land Uses** by adding - “Veterinarian and Dog Kennels” to table of land uses to be allowed in the General Use Zone and define it as “A use of premises on which four or more dogs other than personal pets at least four months of age are kept, boarded, trained or given medical or surgical treatment and are cared for during the period of such treatment whether or not in special structures or runways”. [This amendment is intended to trigger Site Plan Review if somebody wishes to convert their business into a veterinarian or dog kennel since there are unique impacts associated with such a business]. (The Planning Board recommends this amendment).

AMENDMENT 3. To amend **Article V Section I – Fences** to replace “on lots having non residential uses” with “for residential fences”. [This amendment is intended to classify fences with regard to its use rather than the land's use. It is particularly important when off-premise fences are constructed]. (The Planning Board recommends this amendment).

AMENDMENT 4. To amend the Land Use Plan Ordinance to eliminate mention of Building Code requirements such as BOCA. [The intent of this amendment is to eliminate all references to building code since Lincoln has not adopted RSA 155:A, the state building code.] (The Planning Board recommends this amendment).

AMENDMENT 5. To amend **Article VI Section B - Dimensional Chart** by adding “Planned Unit Developments (PUDs) located on an envelope of land separate from the common area need not conform to dimensional requirements so long as the structure is contained within the envelope owned in its entirety by the property owner. For construction to take place on common land written approval from the property owners association is required”. [This amendment is intended to bring

Annual Meeting Warrant

PUDs into compliance and allow them to make reasonable additions without requiring a variance.] (The Planning Board recommends this amendment).

AMENDMENT 6. To amend **Article VII Section B & Section C – Administration** by changing the title of “Building Permit” and “Certificate of Occupancy” to “Land Use Authorization Permit” and “Certificate of Land Use Compliance”. [This amendment is intended to bring the names of the certificate in line with the towns current code enforcement procedure. The town has not adopted RSA 155:A, State building code and this amendment will make it clear that the town only inspects for compliance with municipal regulations not building code compliance.] (The Planning Board recommends this amendment).

AMENDMENT 7. To amend **Article VI-B Section A – Board of Adjustment** to replace Special Exception criteria to include: A Special Exception will be granted, so long as the sign meets the following criteria:

- 1) The sign is consistent with the spirit of the Town of Lincoln Master Plan and stated purpose of the Lincoln Sign Ordinance.
- 2) The sign will enhance the tranquility of the Zone.
- 3) The sign enhances the overall quality of the Zone which it is located.
- 4) The sign mends existing or potential hazards or unsightly distractions related to traffic, lighting, color, size, or the overall tranquility of the district.

[This Amendment is intended to add Special Exception criteria that are more sign specific and adding the purpose statement of the sign ordinance and Master Plan as criteria that will be considered when granting them]. (The Planning Board recommends this amendment).

AMENDMENT 8. To amend **Article V Section A – Parking Requirements** to change parking requirements of timeshare units from 2 spaces per unit to 1.25 spaces per unit. [This amendment is intended to revise the parking requirements for timeshare units to better reflect what is needed rather than group them in with residential units as it is now] (The Planning Board recommends this amendment).

AMENDMENT 9. To amend Article VI Section A to rezone Tax Map 108 Lot 021 from General Use to Rural Residential. [This amendment was submitted by petition] (The Planning Board does not recommend 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, four hundred thirty four thousand, eight hundred and eight dollars (\$4,434,808) 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 raise and appropriate the sum of six million dollars (\$6,000,000) for rehabilitation of the Loon Mountain Bridge, with four million five hundred thousand dollars (\$4,500,000) of said sum to come from FEMA Public Assistance and Hazard Mitigation grant programs, one million two hundred thousand dollars (\$1,200,000) of said sum to come from the New

Annual Meeting Warrant

Hampshire Department of Transportation State Aid Bridge grant program, and the remaining three hundred thousand dollars (\$300,000) of said sum to come from unreserved fund balance. This is to be a non-lapsing appropriation, valid for a period of five years. (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of four hundred ninety three thousand (\$493,000) for the Bank Stabilization and Outfall Reconstruction project at the waste water treatment plant, with four hundred seven thousand dollars (\$407,000) of said sum to come from FEMA Public Assistance and Hazard Mitigation grant programs, and the remaining eighty six thousand dollars (\$86,000) of said sum to be raised through taxation. (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 6. To see what action the Town will take regarding damages to the East Branch Pemigewasset River Granite Block Levee, originally constructed in 1960.

ARTICLE 7. To see if the Town will vote to raise and appropriate twenty thousand dollars (\$20,000) for engineering related to the East Branch Pemigewasset River Granite Block Levee, originally constructed in 1960. (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 8. To see if the Town will vote to raise and appropriate fifteen thousand dollars (\$15,000) into the Solid Waste Facility Improvements Capital Reserve Fund (created in 1999.) (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 9. To see if the Town will vote to raise and appropriate twenty thousand dollars (\$20,000) 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 10. To see if the Town will vote to raise and appropriate twenty six thousand dollars (\$26,000) into the Revaluation Capital Reserve Fund (created in 1984, amended in 2008.) (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 11. To see if the Town will vote to raise and appropriate forty five thousand one hundred dollars (\$45,100) 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 12. To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) into the Police Department Equipment Capital Reserve Fund (created in 1995.) (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 13. To see if the Town will vote to raise and appropriate twenty two thousand dollars (\$22,000) into the Sewer System Rehabilitation Capital Reserve Fund (created in 1995). (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 14. To see if the Town will vote to raise and appropriate two hundred thirty thousand dollars (\$230,000) into the Water System Rehabilitation Capital Reserve Fund (created in 1995). (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 15. To see if the Town will vote to raise and appropriate three hundred nineteen thousand dollars (\$319,000) into the Road and Street Reconstruction Capital Reserve Fund (created in 1994). (The Budget Committee and Selectmen recommend this appropriation.)

Annual Meeting Warrant

ARTICLE 16. To see if the Town will vote to raise and appropriate thirty seven thousand dollars (\$37,000) 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 \$37,000 per year for 3 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 17. To see if the Town will vote to raise and appropriate thirty three thousand dollars (\$33,000) into the Kancamagus Recreational Area Equipment Capital Reserve Fund (created in 2005). (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 18. To see if the Town will vote to raise and appropriate two thousand seven hundred fifty dollars (\$2,750) into the Town Cemetery Maintenance Expendable Trust Fund (created in 2006). Said sum to come from 2011-fund balance. This represents the amount paid to the Town in cemetery fees during Fiscal Year 2011. (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 19. 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 20. 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 21. 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 22. 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 23. To see if the Town will vote to raise and appropriate five thousand dollars (\$5,000) into the Library Building Capital Reserve Fund (created in 1991.) (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of twenty five thousand dollars (\$25,000); with twelve thousand dollars (\$12,000) of said sum being for the third and final year's lease payment on one duty cruiser, previously approved at the 2010 Annual Town Meeting; and the remaining thirteen thousand dollars (\$13,000) of said sum being for the second year's lease payment on one duty sport utility vehicle, previously approved at the 2011 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 25. To see if the Town will vote to raise and appropriate twenty seven thousand three hundred

Annual Meeting Warrant

and ninety six dollars (\$27,396) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is intended to be 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.)

ARTICLE 26. To transact any other business that may legally come before the meeting.

Given under our hands this 6th day of February, 2012

A true copy of warrant, attest:

LINCOLN BOARD OF SELECTMEN:



Chairman Peter E. Moore



Selectman O.J. Robinson



Selectman R. Patricia McTeague



Photo courtesy of Peter Moore

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 14, 2012

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.

Dorinda Huet
Wendy S...
CC
Jana A. Ham
[Signature]
[Signature]

[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)230-5090

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Allowable Increase)
(RSA 32:18, 32:19, & 32:21)

Use VERSION #1 if budget does not contain Collective Bargaining Cost Items; RSA 32:21 Water Costs;
or RSA 32:18-a Bond Override

LOCAL GOVERNMENTAL UNIT: Lincoln FISCAL YEAR END 2012

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Committee (See Posted Budget MS-7, 27, or 37)	4,434,808
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	438,774
3. Interest: Long-Term Bonds & Notes	207,604
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)	<646,378 >
7. Amount recommended less recommended Exclusion amounts (line 1 less line 6)	3,788,430
8. Line 7 times 10%	378,843
9. Maximum Allowable Appropriations (lines 1 + 8)	4,813,651

Line 8 is the maximum allowable increase to budget committee's recommended budget.

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 Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
GENERAL GOVERNMENT								
4130-4139	Executive	3	283,897	282,658	294,554		294,554	
4140-4149	Election, Reg. & Vital Statistics	3	1,322	1,342	3,990		3,990	
4150-4151	Financial Administration							
4152	Revaluation of Property							
4153	Legal Expense	3	21,000	12,830	33,000		33,000	
4155-4159	Personnel Administration	3	635,918	596,962	653,041		653,041	
4191-4193	Planning & Zoning	3	44,427	38,233	51,925		51,925	
4194	General Government Buildings	3	49,775	47,048	51,075		51,075	
4195	Cemeteries	3	11,840	9,427	12,325		12,325	
4196	Insurance	3	32,771	32,078	32,509		32,509	
4197	Advertising & Regional Assoc.							
4199	Other General Government	3	75,000	100,430	75,000		75,000	
PUBLIC SAFETY								
4210-4214	Police	3	869,470	871,312	920,515		920,515	
4215-4219	Ambulance							
4220-4229	Fire	3	80,317	65,995	82,306		82,306	
4240-4249	Building Inspection							
4290-4298	Emergency Management	3	16,600	16,406	19,600		19,600	
4299	Other (Including Communications)							
AIRPORT/AVIATION CENTER								
4301-4309	Airport Operations							
HIGHWAYS & STREETS								
4311	Administration							
4312	Highways & Streets	3	239,731	262,340	250,338		250,338	
4313	Bridges							

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)
HIGHWAYS & STREETS (cont.)								
4316	Street Lighting	3	44,000	42,043	44,000		44,000	
4319	Other							
SANITATION								
4321	Administration							
4323	Solid Waste Collection							
4324	Solid Waste Disposal	3	329,110	275,953	323,732		323,732	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other	3	197,174	202,886	204,295		204,295	
WATER DISTRIBUTION & TREATMENT								
4331	Administration							
4332	Water Services	3	268,065	269,118	282,450		282,450	
4335-4339	Water Treatment, Conserv. & Other							
ELECTRIC								
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
HEALTH/WELFARE								
4411	Administration							
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other	3	48,465	48,465	50,465		50,465	
4441-4442	Administration & Direct Assist.	3	32,000	8,881	30,000		30,000	
4444	Intergovernmental Welfare Payments							
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)
CULTURE & RECREATION								
4520-4529	Parks & Recreation	3	262,607	262,655	271,823		271,823	
4550-4559	Library	3	88,880	83,021	92,857		92,857	
4583	Patriotic Purposes	3	7,130	5,670	8,630		8,630	
4589	Other Culture & Recreation							
CONSERVATION								
4611-4612	Admin. & Purch. of Nat. Resources							
4619	Other Conservation							
REDEVELOPMENT AND HOUSING								
4631-4632	Redevelopment and Housing							
4651-4659	Economic Development							
DEBT SERVICE								
4711	Princ.- Long Term Bonds & Notes	3	431,247	426,528	438,774		438,774	
4721	Interest-Long Term Bonds & Notes	3	227,222	232,018	207,603		207,603	
4723	Int. on Tax Anticipation Notes	3	1	2,101	1		1	
4790-4799	Other Debt Service							
CAPITAL OUTLAY								
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.	IRENE		328,296				
OPERATING TRANSFERS OUT								
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	- Sewer							
	- Water							

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	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)
	OPERATING TRANSFERS OUT (cont.)							
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
	OPERATING BUDGET TOTAL		4,297,969	4,524,696	4,434,808		4,434,808	

****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 Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (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	8			15,000		15,000	
4915	Fire Truck	9			20,000		20,000	
4915	Revaluation	10			26,000		26,000	
4915	Public Works Vehicles	11			45,100		45,100	
4915	Police Dept. Equipment	12			10,000		10,000	
4915	Sewer System Rehab	13			22,000		22,000	
4915	Water System Rehab	14			230,000		230,000	
SPECIAL ARTICLES RECOMMENDED								

****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 Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS (Not Recommended)
4902	Police Vehicles	24			25,000		25,000	
4312	Highway Block Grant	25			27,396		27,396	
	Loon Mountain Bridge	4			6,000,000		6,000,000	
	Bunker Lane Levee Study	7			20,000		20,000	
	Sewer Lagoon Riverbank	5			493,000		493,000	
INDIVIDUAL ARTICLES RECOMMENDED							6,565,396	6,565,396

****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 Enacting Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Enacting Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS (Not Recommended)
4915	To Capital Reserve Fund							
4916	To Exp. Tr. Fund							
4917	To Health Maint. Trust Funds							
4915	Road & Street Reconstruction	15			319,000		319,000	
4915	Roland Dubois Settlement	16			37,000		37,000	
4915	Kanc Rec Area Equipment	17			33,000		33,000	
4915	Cemetery Maint Exp Trust	18			2,750		2,750	
4915	Community Bldg Exp Trust	19			5,000		5,000	
4915	Property & Bldg Maint.	20			35,000		35,000	
4915	Employee Separation CRF	21			10,000		10,000	
SPECIAL ARTICLES RECOMMENDED								

****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 Enacting Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Enacting Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS (Not Recommended)
INDIVIDUAL ARTICLES RECOMMENDED								

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
TAXES					
3120	Land Use Change Taxes - General Fund				
3180	Resident Taxes				
3185	Timber Taxes				
3186	Payment in Lieu of Taxes		175,785	175,785	175,785
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		64,304	72,000	72,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits		7,333	6,565	6,565
3220	Motor Vehicle Permit Fees		277,462	250,000	250,000
3230	Building Permits				
3290	Other Licenses, Permits & Fees		55,491	55,930	55,930
3311-3319	FROM FEDERAL GOVERNMENT	SRO,FEMA	12,406	4,952,000	4,952,000
FROM STATE					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		74,243	59,000	59,000
3353	Highway Block Grant		28,556	27,396	27,396
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax) Water Filt,	RR,State	57,265	1,256,740	1,256,740
3379	FROM OTHER GOVERNMENTS	TOW	402,851	349,589	349,589
CHARGES FOR SERVICES					
3401-3406	Income from Departments		233,638	168,784	168,784
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		5,100	1,000	1,000
3502	Interest on Investments		1,197	2,000	2,000
3503-3509	Other		43,720	39,200	39,200
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds				
3913	From Capital Projects Funds		33,795	0	0

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
INTERFUND OPERATING TRANSFERS IN (cont.)					
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance	4 & 16&18		339,750	339,750
	Estimated Fund Balance to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS				7,755,739	775,739

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	4,297,969	4,434,808	4,434,808
Special Warrant Articles Recommended (from pg. 6)	619,740	815,850	815,850
Individual Warrant Articles Recommended (from pg. 6)	95,080	6,565,396	6,565,396
TOTAL Appropriations Recommended	5,012,789	11,816,054	11,816,054
Less: Amount of Estimated Revenues & Credits (from above)	1,345,711	7,755,739	7,755,739
Estimated Amount of Taxes to be Raised	3,667,078	4,060,315	4,060,315

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$378,843
 (See Supplemental Schedule With 10% Calculation)



Photo courtesy of Linda McIntyre



Photo courtesy of Peter Moore

2011 Inventory of Town Property

Map/Lot	Description	Acres	Land Value	Bldg. Value	Total Value
103-005000-BG-00000	Boyce Brook Pumping Station			7,800	7,800
105-020000-00-00000	Route 3 Salt Shed	0.830	66,900	34,500	101,400
105-001000-00-00000	Land near I-93	0.170	5,900		5,900
109-011000-00-00000	Public Works Garage	6.050	193,500	130,400	323,900
109-012000-00-00000	Land Old Airport Road	6.400	143,200		143,200
109-017000-00-00000	Connector Road	2.640	116,900		116,900
109-018000-00-00000	Salem Way Lot #2	0.470	98,500		98,500
109-019000-00-00000	Salem Way Lot #4	0.360	96,600		96,600
109-023000-00-00000	Salem Way Lot #5	0.500	99,000		99,000
109-020000-00-00000	Salem Way Lot #6	0.370	96,800		96,800
109-022000-00-00000	Salem Way Lot #7	0.370	96,800		96,800
109-021000-00-00000	Salem Way Lot #8	0.420	97,600		97,600
110-022000-00-00000	Salem Way Lot #9	0.620	100,900		100,900
110-023000-00-00000	Salem Way Lot #10	0.340	96,200		96,200
110-016000-00-00000	Pollard Road	0.240	75,400	15,900	91,300
110-021000-00-00000	Connector Road	0.230	70,500		70,500
112-008000-00-00000	Main Street (land only)	1.150	147,900		147,900
112-009000-00-00000	Solid Waste Facility	18.750	336,200	178,900	515,100
112-011000-00-00000	Sewer Treatment Facility	20.000	291,100	4,311,900	4,603,000
112-011000-BG-00000	Water Treatment Plant			852,300	852,300
113-045000-00-00000	Pollard Road	3.600	123,600		123,600
113-046000-00-00000	Mansion Hill Drive	0.120	63,200		63,200
113-051000-00-00000	Pollard Road	2.400	115,200		115,200
113-054000-00-00000	Community Center	6.640	162,000	461,100	623,100
113-156000-00-00000	Lincoln Public Library	0.090	64,300	381,400	445,700
116-043000-00-00000	Kancamagus Rec. Area	28.080	442,400	206,800	649,200
116-043000-00-00001	Kancamagus Rec. Area Annex	0.850	136,600		136,600
118-001000-00-00000	Lincoln Town Hall	1.300	118,300	925,000	1,043,300
118-055000-00-00000	Lincoln Fire Station	0.690	83,300	433,900	517,200
118-058000-00-00000	Church Street (land only)	0.100	66,300	2,500	68,800
118-046000-BG-00000	Main Street Gazebo	0.470		1,600	1,600
124-065000-00-00000	Kancamagus Highway	16.000	231,500		231,500
126-062000-00-00000	Clearbrook #2E			52,500	52,500
129-061000-00-00000	Clearbrook #2W			52,500	52,500
Total			\$ 3,836,600	\$ 8,049,000	\$ 11,885,600

2011 Payroll by Department (unaudited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
CEMETERY			
Lynch, John	\$ 6,562.86		\$ 6,562.86
ELECTIONS			
Hart, Johnna	\$ 125.00		\$ 125.00
Haynes, Nina	\$ 125.00		\$ 125.00
Kuplin, Laurel	\$ 315.00		\$ 315.00
Thomas, Randall			\$ -
EXECUTIVE & OFFICIALS			
Decoteau, Nancy	\$ 6,213.75	\$ 73.13	\$ 6,286.88
Huot, Deanna L.	\$ 1,275.40		\$ 1,275.40
Jones, Helen	\$ 37,793.43		\$ 37,793.43
Joseph, Peter	\$ 65,760.76		\$ 65,760.76
McTeague, R. Patricia	\$ 6,121.92		\$ 6,121.92
Moore, Peter E.	\$ 6,121.92		\$ 6,121.92
Robinson, Orrin J.	\$ 4,846.52		\$ 4,846.52
Rose, Brook*	\$ 29,345.09		\$ 29,345.09
Tanner, Wendy	\$ 2,400.00		\$ 2,400.00
Whitman, Susan M.	\$ 39,209.86		\$ 39,209.86
*Includes Health Officer			
WATER DEPARTMENT			
Beaudin, David W.*	\$ 42,108.24	\$ 12,903.36	\$ 55,011.60
*Includes OT Water & Public Works			
LIBRARY			
Burritt, Emily	\$ 983.69		\$ 983.69
Horne, Sharon	\$ 8,189.73		\$ 8,189.73
Peltier, Janet*	\$ 3,273.18		\$ 3,273.18
Riley, Carol Ann*	\$ 38,362.10		\$ 38,362.10
Vance, Mandy	\$ 209.58		\$ 209.58
Wishart, Patricia S.	\$ 8,041.73		\$ 8,041.73
*Includes Supervisor of Checklist Wages			
PLANNING & ZONING OFFICE			
Alexander, Michele	\$ 6,785.65		\$ 6,785.65
Henry, Matthew	\$ 23,207.04		\$ 23,207.04
SOLID WASTE FACILITY			
Beaudin, Paul J. II	\$ 51,873.12		\$ 51,873.12
Christenson, Scot	\$ 480.00		\$ 480.00
Clark, Russell	\$ 28,974.40		\$ 28,974.40
Conn, James	\$ 29,203.20		\$ 29,203.20
Pierce, Roy	\$ 588.00		\$ 588.00
DEPARTMENT OF PUBLIC WORKS			
Hart, Daryl J.	\$ 35,159.26	\$ 2,992.88	\$ 38,152.14
Nicoll, Andrew M.	\$ 34,950.61	\$ 3,856.16	\$ 38,806.77
Willey, William M.	\$ 61,006.42		\$ 61,006.42
FIRE DEPARTMENT			
Beard, Ronald R.	\$ 1,094.70		\$ 1,094.70
Bomba, Steven	\$ 2,029.50		\$ 2,029.50
Bureau, Ashlee	\$ 410.00		\$ 410.00
Camacho, Victoria	\$ 1,089.06		\$ 1,089.06
Emerson, Ronald W.	\$ 2,117.82		\$ 2,117.82
Fairbrother, Ryan	\$ 410.00		\$ 410.00
Haase, Colin R	\$ 820.00		\$ 820.00

\$ 607,409.07

2011 Payroll by Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages	
FIRE DEPARTMENT (continued)				
Ham, Arnold	\$ 205.00		\$ 205.00	
Harrington, Michael R.	\$ 153.75		\$ 153.75	
Haynes, Nathan	\$ 11,657.72		\$ 11,657.72	
Kenney, Robert	\$ 430.50		\$ 430.50	
Peterson Jr., Edwin A.	\$ 817.80		\$ 817.80	
Peterson, Kristin	\$ 732.88		\$ 732.88	
Peterson, Ryan	\$ 871.25		\$ 871.25	
Place, Garrett K	\$ 461.25		\$ 461.25	
Place, Jon	\$ 615.00		\$ 615.00	
Sousa Jr., Alexander	\$ 1,171.06		\$ 1,171.06	
Varin, Nicholas	\$ 102.50		\$ 102.50	
Wood, Scott T	\$ 461.25		\$ 461.25	
Woods, Shawn M.	\$ 2,258.82		\$ 2,258.82	
RECREATION DEPARTMENT				
Bartlett, Alexandra	\$ 828.00		\$ 828.00	
Bartlett, John A.	\$ 2,075.75		\$ 2,075.75	
Boyce, Alanson	\$ 412.50		\$ 412.50	
Carbonneau, David	\$ 126.00		\$ 126.00	
Caulder, Stacey J.	\$ 1,687.50		\$ 1,687.50	
Desjardins, William	\$ 4,216.25		\$ 4,216.25	
Desjardins, Joseph A.	\$ 3,213.00		\$ 3,213.00	
Dovholuk, David	\$ 32,142.99		\$ 32,142.99	
Dovholuk, Joshua D	\$ 4,521.00		\$ 4,521.00	
Dovholuk, Lennie	\$ 1,443.25		\$ 1,443.25	
Duguay, Jane	\$ 1,520.91		\$ 1,520.91	
Fadden, James H	\$ 60.00		\$ 60.00	
Haley, Britta	\$ 2,866.50		\$ 2,866.50	
Ham, Tamra A.	\$ 2,070.00		\$ 2,070.00	
Harrington, Mark R	\$ 621.50		\$ 621.50	
Houde, Paula J	\$ 911.25		\$ 911.25	
Howard, Michele	\$ 2,434.50		\$ 2,434.50	
King, Cameron	\$ 3,831.25		\$ 3,831.25	
King, Nathan	\$ 3,278.00		\$ 3,278.00	
Lamontagne, Lee	\$ 1,119.25		\$ 1,119.25	
Loukes, Aaron L	\$ 445.63		\$ 445.63	
Lusas, Kurt	\$ 3,102.75		\$ 3,102.75	
Reardon, Celeste	\$ 146.25		\$ 146.25	
Shamberger, Meagan E	\$ 2,909.50		\$ 2,909.50	
Smith, Adam	\$ 286.00		\$ 286.00	
Sousa, Jr., Merrick A.	\$ 1,140.00		\$ 1,140.00	
Sousa, Ryan J	\$ 810.00		\$ 810.00	
Stolting, Amy	\$ 2,430.00		\$ 2,430.00	
Storella, Elizabeth	\$ 2,430.00		\$ 2,430.00	
Talbot, Martha	\$ 69.00		\$ 69.00	
Tetley, Austin	\$ 2,612.50		\$ 2,612.50	
Thibault, Benjamin	\$ 149.50		\$ 149.50	
Torino, Anthony	\$ 1,832.25		\$ 1,832.25	
Tower, Tara	\$ 43,485.52		\$ 43,485.52	
Tyler, Kristen	\$ 2,937.00		\$ 2,937.00	
Vance Jr., Larry	\$ 448.51		\$ 448.51	
COMMUNITY CENTER				
Beaudin, Kelsee	\$ 1,040.00		\$ 1,040.00	
Chase, Shawna	\$ 1,292.50		\$ 1,292.50	
Georgia, Kathryn*	\$ 9,223.12		\$ 9,223.12	
Klafter, Stacey	\$ 2,925.00		\$ 2,925.00	
Morgan, Kerry	\$ 662.75		\$ 662.75	
Rand, Heather	\$ 170.00		\$ 170.00	
Rineer, Teneil D.	\$ 26,375.54		\$ 26,375.54	
*Included Cleaning at Library				\$ 196,241.50
				\$ 803,650.57

2011 Payroll by Department (un-audited)

Employee's Name	Regular Wages	Overtime Wages	Detail Wages	Gross Wages
POLICE DEPARTMENT				
Bassett III, Richard	\$ 41,428.75	\$ 3,066.92	\$ 2,392.00	\$ 46,887.67
Beaudry, Howard J.	\$ 14,987.11			\$ 14,987.11
Bujeaud, Joseph J.	\$ 41,031.76	\$ 3,676.74		\$ 44,708.50
Cooper, Cecil B.	\$ 62,400.00	\$ 540.00	\$ 832.00	\$ 63,772.00
Deluca, Joseph P	\$ 52,190.74	\$ 3,613.76	\$ 1,144.00	\$ 56,948.50
Gaites, John	\$ 31,173.18	\$ 2,415.83		\$ 33,589.01
Gaites, Megan	\$ 31,554.33	\$ 2,402.06		\$ 33,956.39
Kratz, David F	\$ 751.60		\$ 1,456.00	\$ 2,207.60
Langmaid, Sheryle R.	\$ 44,017.75	\$ 3,553.11		\$ 47,570.86
Lincoln, Kevin	\$ 1,033.20			\$ 1,033.20
Meier, Jeffrey D.	\$ 58,425.38	\$ 2,884.73	\$ 3,900.00	\$ 65,210.11
Perry, Russell	\$ 40,891.93	\$ 2,706.71	\$ 1,664.00	\$ 45,262.64
Romprey, Kristen	\$ 32,659.89			\$ 32,659.89
Smith, Theodore P.*	\$ 84,998.18		\$ 832.00	\$ 85,830.18
Steele Jr., Paul D.	\$ 1,965.95			\$ 1,965.95
Stevens, Michael E.	\$ 53,273.54	\$ 4,369.19	\$ 2,236.00	\$ 59,878.73
Ulwick, William	\$ 44,211.79	\$ 5,183.41	\$ 3,926.00	\$ 53,321.20
Wood, Jeannine	\$ 28,914.05	\$ 1,381.68	\$ 884.00	\$ 31,179.73
Zabiegalski, Amy	\$ 13,589.48	\$ 538.25		\$ 14,127.73
				\$ 735,097.00

*Includes Emergency Management Wages

**Includes Fire Dept. Wages



Photo courtesy of Peter Moore

2011 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>
Beginning Balance	\$210,000.00				
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
TOTAL			\$150,000.00	\$32,241.00	\$182,241.00

Bog, Parker, Maltais Farm, and Goodbout Road Upgrades 2010 Series B \$1,084,000 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>
Beginning Balance	\$1,412,244.00			
April 9, 2011	\$1,361,219.60	\$51,024.40	\$34,061.60	\$85,086.00
October 9, 2011	\$1,310,195.20	\$52,300.01	\$32,785.99	\$85,086.00
April 9, 2012	\$1,257,895.19	\$53,607.51	\$31,478.49	\$85,086.00
October 9, 2012	\$1,204,287.68	\$54,947.69	\$30,138.31	\$85,086.00
April 9, 2013	\$1,149,339.99	\$56,321.39	\$28,764.61	\$85,086.00
October 9, 2013	\$1,093,018.60	\$57,729.42	\$27,356.58	\$85,086.00
April 9, 2014	\$1,035,289.18	\$59,172.66	\$25,913.34	\$85,086.00
October 9, 2014	\$976,116.52	\$60,651.97	\$24,434.03	\$85,086.00
April 9, 2015	\$915,464.55	\$62,168.27	\$22,917.73	\$85,086.00
October 9, 2015	\$853,296.28	\$63,722.48	\$21,363.52	\$85,086.00
April 9, 2016	\$789,573.80	\$65,315.54	\$19,770.46	\$85,086.00
October 9, 2016	\$724,258.26	\$66,948.43	\$18,137.57	\$85,086.00
April 9, 2017	\$657,309.83	\$68,622.14	\$16,463.86	\$85,086.00
October 9, 2017	\$588,687.69	\$70,337.69	\$14,748.31	\$85,086.00
April 9, 2018	\$518,350.00	\$72,096.14	\$12,989.86	\$85,086.00
October 9, 2018	\$446,253.86	\$73,898.54	\$11,187.46	\$85,086.00
April 9, 2019	\$372,355.32	\$75,746.00	\$9,340.00	\$85,086.00
October 9, 2019	\$296,609.32	\$77,639.65	\$7,446.35	\$85,086.00
April 9, 2020	\$218,969.67	\$79,580.65	\$5,505.35	\$85,086.00
October 9, 2020	\$139,389.02	\$81,570.16	\$3,515.84	\$85,086.00
April 9, 2021	\$57,818.86	\$59,063.37	\$1,476.58	\$60,539.95
TOTAL		\$1,362,464.11	\$399,795.84	\$1,762,259.95

**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>
Beginning Balance	\$367,637.72			
April 9, 2011	\$355,784.56	\$11,853.16	\$8,901.84	\$20,755.00
October 9, 2011	\$343,931.40	\$12,149.49	\$8,605.51	\$20,755.00
April 9, 2012	\$331,781.91	\$12,453.22	\$8,301.78	\$20,755.00
October 9, 2012	\$319,328.69	\$12,764.55	\$7,990.45	\$20,755.00
April 9, 2013	\$306,564.14	\$13,083.67	\$7,671.33	\$20,755.00
October 9, 2013	\$293,480.47	\$13,410.76	\$7,344.24	\$20,755.00
April 9, 2014	\$280,069.71	\$13,746.03	\$7,008.97	\$20,755.00
October 9, 2014	\$266,323.68	\$14,089.68	\$6,665.32	\$20,755.00
April 9, 2015	\$252,234.00	\$14,441.92	\$6,313.08	\$20,755.00
October 9, 2015	\$237,792.08	\$14,802.97	\$5,952.03	\$20,755.00
April 9, 2016	\$222,989.11	\$15,173.04	\$5,581.96	\$20,755.00
October 9, 2016	\$207,816.07	\$15,552.37	\$5,202.63	\$20,755.00
April 9, 2017	\$192,263.70	\$15,941.18	\$4,813.82	\$20,755.00
October 9, 2017	\$176,322.52	\$16,339.71	\$4,415.29	\$20,755.00
April 9, 2018	\$159,982.81	\$16,748.20	\$4,006.80	\$20,755.00
October 9, 2018	\$143,234.61	\$17,166.91	\$3,588.09	\$20,755.00
April 9, 2019	\$126,067.70	\$17,596.08	\$3,158.92	\$20,755.00
October 9, 2019	\$108,471.62	\$18,035.98	\$2,719.02	\$20,755.00
April 9, 2020	\$90,435.64	\$18,486.88	\$2,268.12	\$20,755.00
October 9, 2020	\$71,948.76	\$18,949.05	\$1,805.95	\$20,755.00
April 9, 2021	\$52,999.71	\$19,422.78	\$1,332.22	\$20,755.00
October 9, 2021	\$33,576.93	\$19,908.35	\$846.65	\$20,755.00
April 9, 2022	\$13,668.58	\$13,957.68	\$348.94	\$14,306.62
TOTAL		\$356,073.66	\$114,842.96	\$470,916.62

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>
Beginning Balance	\$1,315,000.00				
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>
TOTAL			\$1,315,000.00	\$419,675.00	\$1,734,675.00

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>
Beginning Balance	\$780,000.00				
February 15, 2011	\$780,000.00			\$17,265.00	\$17,265.00
August 15, 2011	\$720,000.00	3.750	\$60,000.00	\$17,265.00	\$77,265.00
February 15, 2012	\$720,000.00			\$16,140.00	\$16,140.00
August 15, 2012	\$660,000.00	4.000	\$60,000.00	\$16,140.00	\$76,140.00
February 15, 2013	\$660,000.00			\$14,940.00	\$14,940.00
August 15, 2013	\$600,000.00	4.250	\$60,000.00	\$14,940.00	\$74,940.00
February 15, 2014	\$600,000.00			\$13,665.00	\$13,665.00
August 15, 2014	\$540,000.00	4.250	\$60,000.00	\$13,665.00	\$73,665.00
February 15, 2015	\$540,000.00			\$12,390.00	\$12,390.00
August 15, 2015	\$480,000.00	4.250	\$60,000.00	\$12,390.00	\$72,390.00
February 15, 2016	\$480,000.00			\$11,115.00	\$11,115.00
August 15, 2016	\$420,000.00	4.300	\$60,000.00	\$11,115.00	\$71,115.00
February 15, 2017	\$420,000.00			\$9,825.00	\$9,825.00
August 15, 2017	\$360,000.00	4.400	\$60,000.00	\$9,825.00	\$69,825.00
February 15, 2018	\$360,000.00			\$8,505.00	\$8,505.00
August 15, 2018	\$300,000.00	4.500	\$60,000.00	\$8,505.00	\$68,505.00
February 15, 2019	\$300,000.00			\$7,155.00	\$7,155.00
August 15, 2019	\$240,000.00	4.500	\$60,000.00	\$7,155.00	\$67,155.00
February 15, 2020	\$240,000.00			\$5,775.00	\$5,775.00
August 15, 2020	\$180,000.00	4.700	\$60,000.00	\$5,775.00	\$65,775.00
February 15, 2021	\$180,000.00			\$4,365.00	\$4,365.00
August 15, 2021	\$120,000.00	4.800	\$60,000.00	\$4,365.00	\$64,365.00
February 15, 2022	\$120,000.00			\$2,925.00	\$2,925.00
August 15, 2022	\$60,000.00	4.850	\$60,000.00	\$2,925.00	\$62,925.00
February 15, 2023	\$60,000.00			\$1,470.00	\$1,470.00
August 15, 2023	\$0.00	4.900	\$60,000.00	\$1,470.00	\$61,470.00
TOTAL			\$780,000.00	\$251,070.00	\$1,031,070.00

Raymond S. Burton



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Bath, NH 03740
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Car Phone (603) 481-0863
E-mail: ray.burton@myfairpoint.net

Executive Councilor
District One

Report to the People of District One
Ray Burton, Executive Councilor, District One

The Governor and Council have had a busy year since being sworn in to office on January 6, 2011. We meet approximately every two weeks to dispose of official business brought to us from the Governor's Office and the Departments of NH State Government.

The Governors Advisory Commission in Intermodal Transportation (GACIT) submitted our recommendations for the 10 year transportation plans for air, rail, highway and other public transportation to Governor Lynch on December 15, 2011. The Governor will review it and submit his recommendations to the NH House and Senate by January 15, 2012. It is now up to the NH House and Senate Committees to come to conclusions by July 12, 2012 on what our roads, bridges, airports, rail systems, and public transportation will be for the next ten years. Find your local state Senator and Representative by going to <http://www.gencourt.state.nh.us/house/members/wml.aspx>. Another valuable resource is your local library and town/city clerks. Speak up and let them know what you believe should be done to maintain and improve our public transportation!

Hurricane Irene caused millions of dollars worth of damage to not only town and state road systems, but also caused major river/stream bank erosion. One of the best sources for FEMA and related matters is Chris Pope, Emergency Manager Director, at NH Dept. of Safety. His direct line is 545-5842. NH DOT and NH Environmental Services, Depts. of Safety and local town/city agencies coupled with private construction companies deserve lots of credit for putting back together roads and bridges for safe and timely travel.

A very important function and duty of the Governor and Executive Council is to find citizens to volunteer on the dozens of State Boards and Commissions. If you are interested please send your letter of interest and resume to Jennifer Kuzma, Governor's office 107 North Main Street, Concord, NH 03301 tel 603-271-2121.

2012 is an election year. The NH Secretary of State has a very valuable political calendar with all appropriate dates for filing for office, financial reports, and election dates plus much more. Call NH Secretary of State at 271-3242 or my office for a copy or go to: <http://www.sos.nh.gov/polcal2012-13forweb.pdf>.

District Health Councils offer a lively forum to discuss health issues- federal, state and local. If you would like to serve on one of the three District Health Councils in Council District One please send me your name and contact information.

My office has NH Constitutions, official tourist maps, and other information. I always enjoy speaking and participating in local events.

I am at the service of this District. It is an honor to hear from you!

COOS COUNTY:

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

SULLIVAN COUNTY:

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



Towns in Council District #1

CARROLL COUNTY:

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

GRAFTON COUNTY:

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

BELKNAP COUNTY:

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

Ray Burton



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 2011, we traveled 183,450 miles to provide 18,376 visits to the residents in our 20-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	305
Physical/Occupational /Speech Therapy	181
Medical Social Service	31
Home Health Aide/Homemaker	<u>332</u>
Total Visits	849
Miles Driven	11,993 Miles
<u>Hospice Volunteer Support</u>	
# of Clients	2
# of Hours	18

Respectfully Submitted,

Elaine Bussey
Executive Director

Linwood Ambulance Service

Thank you for your continued support of Linwood Ambulance Service. This year we are especially grateful: despite serious calls, Tropical Storm Irene, and many guests visiting our communities, our call volume was lower than normal this year. We responded to **553** emergencies, compared to 716 in 2010.

We have 27 members ranging from EMT-Basic through Paramedic. Each member agrees to sign up for four 12-hour shifts each month. Most members offer far more than their share. The crew is ready to help at a moment's notice. The call for service may come in the middle of the night, during treacherous weather conditions, while at an event, right before a big day at the regular job. The commitment of the members of **Emergency Medical Services** is remarkable. Our success is because of their efforts. I enjoy working with each of them and seeing their enthusiasm caring for others.

You can be part of that team in a number of ways. Imagine you or your loved one needs the ambulance. You call 911, and as the ambulance approaches your home (and you have a sense of relief), they drive by. What went wrong? The crew likely couldn't easily see your house number. When we're dispatched to an address that is not marked, the only way to find you... is to find your neighbor's house number and then use a process of elimination. Some houses even have the wrong number on them. It is your responsibility to mark your property. Fire, police and EMS work together providing your public safety.

CPR is another way you can help. The American Heart Association has proven that if someone starts CPR before the ambulance arrives, the chance of a good outcome is much higher. You could learn how to help an adult, child and infant with CPR, choking and how to use an **A**utomated **E**xternal **D**efibrillator in about three hours. Linwood Ambulance Service offers monthly classes and is also happy to arrange a special class for your company. Check us out at www.linwoodambulance.com

In May, with the support of the two towns, Michelle Conkright was hired for a new supervisor position at Linwood Ambulance Service. She is able to supplement the volunteers' efforts with duty shifts and assist with administration.

Our 1992 ambulance was replaced this year at a cost of \$154,000. We were able to pay cash for this ambulance because of a major fund raiser sponsored by the Village of Loon Mountain Swim and Tennis Club each fall. Linwood Ambulance Tennis Tournament is the longest running tennis tournament in New Hampshire. Many businesses sponsor and/or donate to our tournament. All proceeds are used only for ambulance replacement.

Proudly serving you:

Holly Adams	Darlene Goodbout	Samantha Perkins	Marti Talbot
Cheryl Bailey	Callum Grant	Ed Peterson	Ben Thibault
Ken Chapman	Lindsay Green	Kristin Peterson	Nick Varin
Michelle Conkright	Patrick Griffin	Ryan Peterson	Robert Wetherell
Jane Durning	Britta Haley	Jon Place	Tracy Wright
Andrew Formalarie	Donna Martel	Colleen Steele	Amy Zabiegalski
Megan Gaites	Tom O'Hara	Bonnie Stevens	

On behalf of our board of directors and members, thank you again.
Truly yours,



Robert J. Wetherell, NREMT-P, I/C
Chief
Linwood Ambulance Service

**2011 Director's Report
Northern Human Services**

**White Mountain Mental Health
Common Ground**

This year Northern Human Services/White Mountain Mental Health has provided 229.80 hours of outpatient mental health services to 43 residents of Lincoln who were either uninsured or under-insured. In addition Common Ground, our program for persons living with a developmental disability, has provided a comprehensive array of supports to 90 residents of Grafton County.

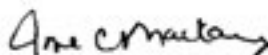
The numbers above only tell part of the story. Access to mental health treatment is important, but the availability of a Community Mental Health Center in an emergency situation is equally crucial. Our 24/7 crisis service, staffed by experienced, master's level clinicians and supported by board certified psychiatrists, means that any resident or visitor can receive a competent assessment, day or night, in the event of a suicidal or homicidal crisis. This year we have made these services available with no waiting, even in the middle of the night, through the use of video equipment at all local hospital emergency rooms.

As every town makes hard choices about how to allocate scarce resources, human service organizations are often "on the chopping block". Sadly, this is exactly the time when mental health care is most needed and least afforded, as individuals and families face job loss, relationship disruption and depression. Mental illness can be a fatal disease and the rate of suicide is on the rise. In addition to the terrible impact of a suicide, the cost of untreated mental illness to local towns in terms of police involvement, town welfare and public safety is significant.

Support from our towns has allowed us to continue to offer treatment on a sliding fee scale to anyone who comes to our door. Your support also allows us to intervene without any fee to tragic incidents in any of our communities – in schools, places of business or scenes of a natural disaster. We also respond, without cost, to situations of concern to local residents or law enforcement, both by providing emergency services and by providing consultation and support.

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

Respectfully Submitted,



Jane C. MacKay, Area Director

Annual Report 2011

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.

Five full-time educators are based out of our North Haverhill office: Heather Bryant, Dave Falkenham, Kathleen Jablonski, Michal Lunak and Deborah Maes are supported by Rebecca Colpitts and Administrative Assistants Kristina Vaughan, Teresa Locke and Donna Lee. Lisa Ford, Program Associate, is located at the Whole Village Family Resource Center in Plymouth.

Trained volunteers support our programs in agriculture, forestry and youth development. Another group of volunteers serves on the Grafton County Extension Advisory Council and provide support and direction for our programs. Check out our Grafton County website to see a current list of members <http://extension.unh.edu/Counties/Grafton/Grafton.htm>.

Grafton County has 26 Master Gardener volunteers who work in 25 communities. Last year they contributed a total of 994 hours of education and service. These volunteers work on projects such as the Memorial Garden at the County Nursing Home and the Gardening Empowerment Project at the Whole Village Family Resource Center in Plymouth.

Our Nutrition Connections program at Whole Village in Plymouth uses the on-site gardens to teach nutrition to adults and children and uses the teaching kitchen to show adults and children how to make healthy food choices and stretch their food dollar. Almost 350 youth and adults participated in programming during the past year. Interns from Plymouth State University also support the program.

Our Agricultural program hosts multiple workshops each year for commercial agriculture and back yard food producers. In addition, a Sustainable Agriculture Research and Education grant supported a pepper trial in collaboration with the County Farm. Over 1,000 pepper plants representing 13 varieties resulted in a donation of approximately 2,000 pounds of peppers to local food banks and senior centers. Additionally, valuable data on yield, quality and consumer preference was obtained.

Our Forestry program works with professional loggers and foresters to improve local forest management. During the past year \$250,000 in logging contracts by licensed foresters and loggers resulted in over \$120,000 being paid directly to landowners for timber cut on their land. Educational workshops reached communities on such topics as selling timber, tree identification, wildlife management and Current Use regulations.

Our Statewide Dairy program coordinates and conducts programming and site visits year round to educate farmers on risk management programs, business management, livestock care and herd management. The program supports the 134 statewide commercial dairy farms that produced over 290,000,000 pounds of milk in 2010. Gross milk and livestock sales accounted for \$60,000,000 in New Hampshire last year.

Our 4-H Youth Development program coordinates training for the 103 volunteers who contributed over 9,300 hours of time in supporting numerous club events and over 15 county wide events each year. The economic value of this time is almost \$200,000. The 4-H program also offers technical support and training for after-school students and staff on the topics of healthy living and science education.

Our Family & Consumer Resources program has offered over 150 foods safety classes since 2,000 targeting food service workers. Over 1,000 food service workers have attended locally taught national certification classes in food safety. Eighty-eight percent have received certification.

Our office uses social media as well as weekly news columns, resource notebooks at local public libraries and an electronic calendar to reach a larger county audience. Find us on Facebook under UNH Cooperative Extension—Grafton County.

NOTICE

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No later than December 31, 2016.

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

This notice must be:

- *Posted continuously in a public place from January 1, 2012 until December 31, 2016, and*
- *Published in the 2011 through 2015 Annual Report.*

Read the full statute at [RSA 674:39-aa Restoration of Involuntarily Merged Lots.](#)

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2009 and 2010

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the year ending December 31, 2009 and 2010. 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 2010

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 Fund 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 2010 are as follows:

	<u>2009</u>	<u>2010</u>
Current and other assets:		
Capital assets	\$ 15,764,350	\$ 16,542,440
Other assets	4,786,625	5,039,260
Total assets	<u>20,550,975</u>	<u>21,581,700</u>
Long term liabilities:		
Compensated absences	107,243	103,946
Deferred bond premium		66,000
General obligation bonds payable	4,279,531	5,054,725
Capital leases payable	40,170	40,985
Other post-employment benefits payable		23,292

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2009 and 2010

Other liabilities	1,579,832	1,968,271
Total liabilities	<u>5,228,774</u>	<u>7,355,298</u>
Net assets:		
Invested in capital assets, net of related debt	11,444,649	11,536,760
Restricted	1,022,501	1,099,934
Unrestricted	1,677,000	1,880,758
Total net assets	<u>\$ 14,144,150</u>	<u>\$ 14,317,452</u>

Statement of Activities

Changes in net assets for the year ending December 31, 2009 and 2010 are as follows:

	2009	2010
Program revenues:		
Charges for service	\$ 448,668	\$ 486,560
Operating grants and contributions	146,008	112,797
Capital grants and contributions	25,652	
Total Program revenues	<u>620,328</u>	<u>699,357</u>
General revenues:		
Property and other taxes	3,320,835	3,350,806
Licenses and permits	361,915	344,409
Intergovernmental revenue	59,287	59,214
Interest and investment earnings	18,237	5,740
Miscellaneous	113,468	116,136
Total general revenues	<u>3,873,742</u>	<u>3,876,305</u>
Total revenues	<u>4,494,070</u>	<u>4,495,712</u>
Program expenses:		
General government	1,091,720	1,111,653
Public safety	967,111	1,010,118
Highways and streets	526,239	582,644
Health and welfare	78,032	67,631
Sanitation	564,078	557,346
Water distribution and treatment	431,568	382,043
Culture and recreation	372,120	370,354
Interest and fiscal charges	205,377	231,842
Total expenses	<u>4,191,190</u>	<u>4,313,631</u>

STATE OF NEW YORK
OFFICE OF THE COMPTROLLER
OF THE COURTS

Change in net assets	\$ 182,231	\$ 182,231
Net assets - beginning of year	\$ 1,146,806	\$ 1,146,806
Net assets - ending of year	<u>\$ 964,575</u>	<u>\$ 964,575</u>

Town of Lincoln Governmental Activities

As shown in the above statement the Town experienced a decline in financial position of \$182,231 on the full accrual basis of accounting in 2010, a 60.2% decrease over 2009.

The General Fund shows a fund balance of \$1,146,806. This represents a \$411,825 increase in fund balance from the prior year.

The Capital Reserve Fund balance experienced a net increase of \$151,785 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 an adopted budget for the Capital Projects and Capital Reserve Funds.

Actual revenues on the budgetary basis exceeded the budgeted amount by \$62,239. This is primarily due to higher revenues from the following budgeted sources: \$31,887 from property taxes, \$13,374 from licenses and permits, \$735 from interest on deposits and \$54,150 from miscellaneous revenues.

During the year, the original budget decreased by \$229,000. This decrease is the result of approved appropriations to be carried forward to 2011.

The Town under expended its budget by \$658,696. The key areas of savings resulted from \$175,029 in general government, \$55,650 in public safety, \$22,806 in highways and streets, \$49,693 in sanitation, \$18,946 in water treatment, and \$311,766 capital outlay.

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 general maintenance repairs totaling \$23,234 to the Town Building, public works garage and Kane Ski Hut. The Town purchased one police cruiser, one highway truck and one recreation van for \$116,835. Also, the Town continued on the multi-road project spanning several fiscal years.

**TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2018 and 2017**

Long-Term Obligations

During FY 2018 the Town had a reduction in general obligation bonds of \$50,000 from payments made during the year. Capital lease obligations in the governmental activities experienced a net increase of \$6.3 as a result of new lease on a police safety vehicle.

Contacting the Town of Lincoln's Financial Management

This financial report is to provide our citizens and visitors 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 20 River St., Lincoln, NH 03251, telephone number 603-752-7177.



Photo courtesy of Linda McIntyre

STATE OF TEXAS
COMPTROLLER GENERAL OF PUBLIC ACCOUNTS
Department of Public Accounts
December 31, 2018

Governmental
Activities

ASSETS

Current Assets Cash and cash equivalents Investments PREPAID EXPENSES Accounts receivable Long term debt government PROPERTY PLANT AND EQUIPMENT Total Current Assets	\$ 3,867,691 391,666 690,953 26,568 59,573 1,809 <hr/> 5,038,260
---	---

Non-current Assets Capital Assets Debt refundable capital assets Non-refundable capital assets, net LONG TERM DEBT STATE Total Assets	2,410,304 14,133,136 <hr/> 16,543,440 <hr/> \$ 21,581,700
--	--

LIABILITIES

Current Liabilities Accounts payable Accrued expenses Bonds long term payable DEFERRED REVENUE Due to other governments Intergovernmental LONG TERM DEBT OF GOVERNMENTAL ACTIVITIES Total Liabilities of Capital Assets Current portion of capital bonds payable Total Current Liabilities	\$ 106,125 81,894 4,124 6,003 1,767,437 637 11,986 434,720 30,522 <hr/> 2,443,448
---	---

Non-current Liabilities Unamortized bond premiums DEFERRED REVENUE Capital bonds payable Unamortized intangible payable LONG TERM DEBT GOVERNMENTAL ACTIVITIES Total Non-current Liabilities Total Liabilities	54,014 4,620,005 10,463 103,946 23,392 <hr/> 4,811,820 <hr/> 7,255,268
--	--

NET ASSETS Funded by capital assets, net of related debt Unfunded DEFERRED REVENUE Total Net Assets LONG TERM DEBT GOVERNMENTAL ACTIVITIES	11,536,760 1,099,934 1,689,738 <hr/> 14,326,432 <hr/> \$ 21,581,700
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EXHIBIT B
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2010

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
General government	\$ 1,131,653	\$ 52,720		\$ (1,058,933)
Public safety	1,010,118	69,494	\$ 25,315	(915,309)
Highways and streets	582,644	20	26,246	(556,378)
Health and welfare	67,631			(67,631)
Sanitation	557,345	201,100		(356,245)
Water distribution and treatment	382,043	3,823		(378,220)
Culture and recreation	370,354	159,401	23,409	(187,544)
Debt service	<u>11,892</u>		<u>27,800</u>	<u>(194,015)</u>
Total governmental activities	<u>\$ 4,014,520</u>	<u>\$ 486,560</u>	<u>\$ 77,325</u>	<u>(\$ 3,714,274)</u>
General revenues:				
Property and other taxes				3,350,806
Licenses and permits				344,609
Grants and contributions:				
Rooms and meals tax distribution				59,214
Interest and investment earnings				5,740
Miscellaneous				<u>136,116</u>
Total general revenues				<u>3,896,505</u>
Change in net assets				<u>182,231</u>
Net assets - beginning				<u>14,144,201</u>
Net assets - ending				<u>\$ 14,326,432</u>

EXHIBIT C
TOWN OF LONGVIEW, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2010

	General Fund	Capital Reserve Funds	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,719,279	\$ 918,114	\$ 216,008	\$ 3,853,399
Investments	0,000		387,203	387,203
Taxes receivable, net	690,953			690,953
Accounts receivable	26,368			26,368
Due from other governments	39,573			39,573
Due from other funds	15,150		18,000	33,150
Prepaid expenses	1,800			1,800
Total Assets	\$ 3,512,793	\$ 918,114	\$ 619,211	\$ 5,050,118
LIABILITIES				
Accounts payable	\$ 106,173			\$ 106,173
Accrued expenses	2,923			2,923
Warranty payable		\$ 4,124		4,124
Deferred revenue	475,773			475,773
Due to other governments	1,767,437			1,767,437
Due to other funds	18,000	14,000	\$ 781	32,781
Equities	0			0
Total Liabilities	2,370,306	18,124	781	2,390,211
FUND BALANCES				
Reserved for contingencies	0,450			0,450
Reserved for encumbrances				52,900
Reserved for prepaid expenses	1,800			1,800
Unreserved, reported in:				
General Fund	1,338,547			1,338,547
Special revenue funds			457,366	457,366
Capital projects funds			22,527	22,527
Government funds			8,120	8,120
Total Fund Balances	1,340,806	897,821	618,017	2,856,644
Total Liabilities and Fund Balances	\$ 3,712,201	\$ 914,114	\$ 619,191	\$ 5,245,506

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	16,543,440
Property taxes are recognized as an asset in the statement of net assets, and the resulting interest funds	469,770
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(5,054,743)
Capital leases payable	(40,985)
Deferred bond premium	(66,000)
Amounts held in trust for obligations	(78,969)
Unamortized intangible	(103,946)
Other post-employment benefits payable	(23,392)
Net assets of governmental activities	\$ 14,326,112

EXHIBIT D
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General Fund	Capital Reserve Funds	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 3,384,448			\$ 3,384,448
Licenses and permits	382,113	\$ 32,000		414,113
Intergovernmental	172,571			172,571
Charges for services	941,348		44,812	986,160
Grants and expenditures	2,735	1,401		4,136
Miscellaneous	119,329	800	27,146	127,275
Total Revenues	\$ 5,077,280	\$ 14,051	\$ 102,560	\$ 5,193,891
Expenditures:				
Current operations:				
General government	997,215			997,215
Public safety	943,514		32,832	976,346
Highways and streets	255,808			255,808
Health and welfare	62,431			62,431
Solid waste	403,792		30,360	434,152
Water consumption and treatment	340,455			340,455
Culture and recreation	329,839			329,839
Capital outlay	1,114,526	317,492		1,432,018
Other items, etc.				
Principal retirement	305,806			305,806
Interest and fiscal charges	218,179			218,179
Total Expenditures	\$ 6,996,120	\$ 317,492	\$ 32,832	\$ 7,346,444
Excess revenues over (under) expenditures	\$ (1,918,840)	\$ (303,441)	\$ 69,708	\$ (2,152,573)
Other financing sources (uses):				
Proceeds from bond issuance	1,140,000			1,140,000
Proceeds from capital lease	203,224			203,224
Transfers in	143,134	348,727		491,861
Transfers out	(299,227)	(15,028)	(78,133)	(492,388)
Total other financing sources (uses)	\$ 116,927	\$ 333,699	\$ (8,425)	\$ 442,201
Net change in fund balances	\$ (1,801,913)	\$ (303,441)	\$ 61,283	\$ (2,044,071)
Fund balances at beginning of year	734,641	744,026	686,175	2,164,842
Fund balances at end of year	\$ (1,067,272)	\$ (303,441)	\$ 127,458	\$ (1,243,255)

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, 2010

Net Change in Fund Balances—Total Governmental Funds	\$ (1,150,000)
Amount reported for governmental activities in the statement of activities and changes in net assets	\$ 18,000
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these items is capitalized when they are reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	(131,542)
Governmental funds only report the disposal of assets to the extent proceeds are reported from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss of disposed capital assets reduced by the actual proceeds received from the sale of capital assets.	(2,345)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(1,150,000)
Proceeds from bond issues are reported as other financing sources in the funds, but bond issue proceeds (including liabilities) in the statement of net assets.	(203,224)
Proceeds from capital leases are reported as other financing sources in the funds, but the capital lease proceeds (including liabilities) in the statement of net assets.	348,727
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	305,806
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.	19,509
In the statement of activities, interest is reported as other financing sources and capital leases, whereas in governmental funds, interest expense is reported when due.	(12,593)
Some expenses reported in the statement of activities, such as depreciation expense and other post-employment benefits do not require the use of financial resources and, therefore, are not reported as expenditures in governmental funds.	(18,000)
Change in Net Assets of Governmental Activities	\$ (1,132,000)

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2010

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, 2010

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, 2010

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 revenues, 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 2). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions may 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, 2010

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, 2010, the Town applied \$508,297 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, 2010 are recorded as receivables net of reserves for estimated uncollectible of \$20,000.

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond June 30, 2010 are recorded as prepaid items.

Encumbrance Accounting

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2010

Capital Assets

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

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair value as of the date received. 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.

The Town is not required to retroactively report its general infrastructure (e.g. roads and bridges). Infrastructure records have been maintained effective January 1, 2004 and are included in these financial statements.

All reported capital assets except for land and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

	Depreciation	<u>Years</u>
Buildings and improvements		10-50
Vehicles and equipment		3-10
Land improvements		20
Infrastructure		40-75

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.

Deferred Bond Premium

The issuance of general obligation bonds resulted in a difference between the bond proceeds and the actual principal to be repaid. This difference, reported in the accompanying financial statements as a deferred bond premium, is being amortized as a component of interest expense over the remaining life of the debt. The balance of the deferred bond premium as of December 31, 2010 is \$66,000.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010

Accrued Liabilities and Long-Term Obligations

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

Net Assets

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

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

Fund Balance Reserves

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

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. Significant estimates include depreciation expense, the allowance for uncollectible receivables and the liability for other post-employment benefits.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010

NOTE 2--PROPERTY TAXES

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$859,160,204 as of April 1, 2010) and were due in two installments on July 9, 2010 and December 8, 2010. 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 \$3,537,196 and \$1,165,928 for the Lincoln-Woodstock Cooperative School District and Grafton County, respectively. The Town bears responsibility for uncollected taxes.

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

NOTE 3--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2010, 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, 2010.

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.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2010

Worker's Compensation

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

NOTE 4--DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2010 are classified in the accompanying financial statements as follows:

Cash and cash equivalents	\$ 1,877.28
Investments	281,566.00
	<u>283,443.28</u>

Deposits and investments as of December 31, 2010 consist of the following:

Cash on hand	\$ 1.25
Deposits with financial institutions	1,876.03
Investments	281,566.00
	<u>283,443.28</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, 2010. 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, 2010 are rated and are detailed as follow:

<u>Investment Type</u>	<u>Fair Value</u>
State investment pool	<u>281,566.00</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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2010

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, \$3,118,048 was collateralized by securities held by the bank in the bank's name.

Investment in NHFDIP

The Town is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHFDIP). The NHFDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHFDIP was created by state law and is administered by a public body of state, local and banking officials.

Investments in the NHFDIP 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 NHFDIP. 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.

NOTE 5--DUE FROM OTHER GOVERNMENTS

Receivables from other governments at December 31, 2010 consist the following:

Town of Woodstock	\$ 40,660
State of New Hampshire - Water Filtration Grant	<u>1,820</u>
	<u>\$ 42,480</u>

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

NOTE 6--CAPITAL ASSETS

The following is a summary of changes in capital assets:

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in process		\$ 1,085,304		<u>1,085,304</u>
Total capital assets not being depreciated	<u>1,325,000</u>	1,085,304	<u>\$ -</u>	<u>2,410,304</u>
Other capital assets:				
Buildings and improvements	5,012,632			5,012,632
Vehicles and equipment	1,257,448	116,835	(150,495)	1,223,788
Land improvements	230,199	23,234		253,433
Infrastructure	14,483,757			<u>14,483,757</u>
Total other capital assets at historical cost	<u>20,984,036</u>	140,069	<u>(150,495)</u>	<u>20,973,610</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2010

Less accumulated depreciation for:

Buildings and improvements	(1,387,134)	(110,949)		(1,498,083)
Vehicles and equipment	(757,088)	(109,808)	141,550	(725,346)
Land improvements	(114,592)	(7,255)		(121,847)
Infrastructure	(4,290,872)	(209,774)		(4,500,646)
Total accumulated depreciation	(6,549,686)	(437,786)	141,550	(6,845,922)
Total other capital assets, net	14,432,150	(277,267)	(292,945)	14,133,156
Total capital assets, net	<u>\$ 14,764,150</u>	<u>\$ 788,015</u>	<u>\$ (292,945)</u>	<u>\$ 14,541,150</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 34,777
Public safety	54,475
Highways and streets	152,444
Culture and recreation	37,669
Sanitation	47,951
Water distribution and treatment	115,022
	<u>\$ 432,338</u>

The balance of the assets acquired through capital leases as of December 31, 2010 is as follows:

Vehicles and equipment	\$ 93,475
Less: Accumulated depreciation	(14,253)
	<u><u>\$ 79,222</u></u>

NOTE 7--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, 2010, the balance of the property tax appropriation due to the Lincoln Woodstock Cooperative School District is \$1,767,196.

Additional intergovernmental payables of \$241 as of December 31, 2010 consist of licenses and fees collected on behalf of the State of New Hampshire.

NOTE 8--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.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010

Funding Policy

Covered public safety and general employees are required to contribute 4.3% 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 13.66% and 9.16% respectively through June 30, 2010, and 14.63% and 9.16% respectively thereafter. The Town contributed 70% of the employer cost for public safety officers employed by the Town through June and 75% thereafter, and the State contributed the remaining 30% of the employer cost through June and 25% 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 \$25,316 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 NERS Board of Trustees based on an actuarial valuation. The Town's contributions to the NERS for the year ending December 31, 2010, 2009, and 2008 were \$140,139, \$129,535, and \$117,137, equal to the required contributions for those years.

NOTE 9--OTHER POST-EMPLOYMENT BENEFITS

In addition to providing pension benefits, the Town provides medical benefits to its eligible retirees and their spouses and dependents. The following groups of retirees qualify for this benefit. Union employees are required to reach age 45 with 20 years of service, or age 60 with no service requirement. Non-union employees are eligible at age 50 with 10 years of service, age plus service greater than 70, with at least 20 years of service, or age 60 with no service requirement. Retirees pay the full cost of health care coverage. As of August 1, 2010, approximately 1 retiree and 7 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

During the year, the Town prospectively implemented 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 effect is the recognition of an actuarially required contribution as an expense on the statement of revenues, expenses, and changes in net assets when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Assets over time.

Annual OPEB Costs

The Town's fiscal 2010 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid, on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of thirty years. The Town's annual OPEB cost for the year ending December 31, 2010 including the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of January 1, 2010 is as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2010

Annual Required Contribution (ARC)	\$ 30,425
Interest on net OPEB obligation	-
Annual OPEB cost	30,425
Contributions made	(7,033)
Increase in net OPEB obligation	23,392
Net OPEB obligation - beginning of year	-
Net OPEB obligation - end of year	<u>\$ 23,392</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended December 31, 2010 is as follows:

Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation	Covered Payroll	OPEB Cost % of Payroll
12/31/2010	\$ 30,425	23.1%	\$ 23,392	\$ 1,176,712	1.99%

The Town's net OPEB obligation as of December 31, 2010 is recognized as a liability in these financial statements.

Funded Status and Funding Progress for OPEB

The funded status of the plan as of January 1, 2010, the date of the most recent actuarial valuation is as follows:

Actuarial Accrued Liability (AAL)	\$ 106,423
Actuarial value of plan assets	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>106,423</u>
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 1,176,712
UAAL as a percentage of covered payroll	9.0%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. The total cost of providing post-employment benefits is projected, taking into account assumptions about current claim cost, turnover, mortality, health care trends, and other actuarial assumptions. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions for OPEB

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. Actuarial

TOWN OF LINCOLN, NEW HAMPSHIRE
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2010

calculations reflect a long term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

In the January 1, 2010 actuarial valuation the actuarial cost method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend of 10% reduced by 1% decrements to an ultimate 5.0% long-term rate for all healthcare benefits after five years. The amortization costs for the Initial Unfunded Actuarial Accrued Liability (UAAI) is a level percentage of payroll for a period of thirty years on an open group basis. This has been calculated assuming the amortization payment increases at a rate of 2.5% per year.

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, 2010:

Type	Balance 1/1/10	Additions	Reductions	Balance 12/31/10	Current Portion
General obligation bonds	\$ 4,279,531	\$ 1,084,000	\$ 308,806	\$ 5,054,725	\$ 434,720
Capital leases	40,170	20,824	19,509	40,985	30,522
Compensated absences	107,243	16,640	19,937	103,946	
Totals	\$ 4,426,944	\$ 1,120,964	\$ 348,252	\$ 5,199,656	\$ 465,242

General long term debt – Bonds payable at December 31, 2010 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%.	\$ 1,115,000
\$1,200,000 - 2003 Wastewater Treatment Bonds due in annual installments of \$60,000 through August 15, 2023; interest at 4.5% to 4.9%.	1,200,000
\$2,549,000 - 1993 Water Treatment Bond due in semi-annual installments of \$83,086, including interest at 5.0%, through October 9, 2020 decreasing to \$67,046 on April 9, 2021.	2,549,000
\$611,800 - 1993 Water Treatment Bond due in semi-annual installments of \$20,755, including interest at 5.0%, through October 9, 2021 decreasing to \$15,901 on April 9, 2022.	611,800

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2010

\$1,150,000 - Multi-Road Improvement Project due in annual installments of \$110,250 to \$152,736, including interest of 2.7849% through August 15, 2020.

\$300,000 - 2005 Community Building Note due in annual installments of \$36,448, including interest at 4.0% through July 26, 2015.

150,000
\$ 5,054,725

Summary of Debt Service Requirements to Maturity – The annual requirements to amortize General Obligation Bonds as of December 31, 2010 are as follows:

Year ending <u>December 31,</u>	Principal	Interest	Totals
2011	\$ 414,720	\$ 224,827	\$ 639,547
2012	438,581	207,792	646,373
2013	445,343	191,129	636,472
2014	447,448	173,712	621,160
2015	454,910	155,048	609,958
2016-2020	2,235,450	454,956	2,690,406
2021-2023	598,271	<u>2,906</u>	601,177
	<u>\$ 5,054,725</u>	<u>\$ 1,460,372</u>	<u>\$ 6,515,097</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2010 was \$216,155 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 2010, reimbursements by the State were \$37,827.

Authorized and Unissued Debt – Long-term debt authorized and unissued at December 31, 2010 is as follows:

Purpose	<u>Amount</u>
Multi-Road Improvement Project	<u>\$ 300,000</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 are the individual capital lease obligations at December 31, 2010:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2010

Police cruisers, due in annual installments of \$21,880 through July 2011, including interest at 5.90%	\$ 20,661
Police cruiser, due in annual installments of \$11,101 through May 2012, including interest at 6.10%	<u>1,101</u>
	<u>\$ 21,762</u>

Debt service requirements to retire capital lease obligations outstanding for governmental activities at December 31, 2010 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2011	\$ 30,577	\$ 2,459	\$ 32,981
2012	<u>10,463</u>	<u>638</u>	<u>11,101</u>
	<u>\$ 40,983</u>	<u>\$ 3,097</u>	<u>\$ 44,082</u>

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, 2010 are as follows:

	General Fund	Use from		Totals
		Capital Reserve Funds	Other Governmental Funds	
\$ General Fund		\$ 14,369	\$ 781	\$ 15,150
\$ Other Governmental Funds	<u>\$ 18,090</u>			<u>18,090</u>
\$	<u>\$ 18,090</u>	<u>\$ 14,369</u>	<u>\$ 781</u>	<u>\$ 33,240</u>

During the year, several transfer 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, 2010 are as follows:

	General Fund	Transfer from		Totals
		Capital Reserve Funds	Other Governmental Funds	
Transfers to		\$ 45,000	\$ 98,138	\$ 143,138
Transfers from	<u>\$ 559,727</u>			<u>559,727</u>
Transfers to	<u>\$ 559,727</u>	<u>\$ 45,000</u>	<u>\$ 98,138</u>	<u>\$ 702,865</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2010

NOTE 12—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, 2010 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 52,909	\$ 8,120	\$ 61,029

NOTE 13—RESTRICTED NET ASSETS

Net assets are restricted for specific purposes at December 31, 2010 as follows:

Endowments	\$ 52,909
Cemetery Maintenance Expendable Trust Fund	16,647
Capital Project Fund	119,617
Capital Reserve Funds	895,821
Police Department Detail Revolving Fund	14,250
	<u>\$ 1,299,254</u>

NOTE 14—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 15—RECLASSIFICATION OF EQUITY

During the year ended December 31, 2010, it was determined that interfund balances were overstated in the Town Cemetery Maintenance Expendable Trust and Permanent Funds, both Other Governmental Funds. Fund balances were restated in the supplemental schedules; however there was no effect on the Governmental Fund Financial Statements.

SCHEDULE

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 3,118,919	\$ 3,118,919	\$ 3,150,806	\$ 31,887
Licenses and permits	268,785	268,785	282,159	13,374
Intergovernmental	161,637	153,287	146,695	(6,592)
Charges for services	473,063	473,063	441,748	(31,315)
Interest income	2,000	2,000	2,735	735
Miscellaneous	56,009	56,009	110,159	54,150
Total Revenues	4,280,413	4,272,063	4,334,302	62,239
Expenditures:				
Current:				
General government	1,169,194	1,169,194	994,165	175,029
Public safety	987,207	973,852	918,202	55,650
Highways and streets	412,414	280,814	258,008	22,806
Health and welfare	75,565	75,565	67,651	7,914
Sanitation	515,491	515,491	465,798	49,693
Water distribution and treatment	259,401	259,401	240,455	18,946
Culture and recreation	342,088	342,088	329,832	12,256
Capital outlay	1,499,000	1,400,970	1,098,204	311,766
Debt service:				
Principal retirement	316,192	316,192	308,806	7,386
Interest and fiscal charges	216,109	216,109	218,879	(2,770)
Total Expenditures	5,787,676	5,558,676	4,899,980	658,696
Excess revenues over (under) expenditures	(1,507,263)	(1,286,613)	(565,678)	720,935
Other financing sources (uses):				
Proceeds from bond issuance	1,450,000	1,450,000	1,150,000	(300,000)
Transfers in	-	-	143,138	143,138
Transfers out	(563,677)	(563,677)	(559,727)	3,950
Total other financing sources (uses)	886,323	886,323	733,411	(152,917)
Net change in fund balance	(620,940)	(400,290)	167,733	568,073
Fund balance at beginning of year				
- Budgetary Basis	1,442,393	1,442,393	1,442,393	-
Fund balance at end of year - Budgetary Basis	\$ 821,453	\$ 1,042,103	\$ 1,610,126	\$ 568,023

TABLE 2
 SUMMARY OF FINDINGS AND RECOMMENDATIONS
 Results of Fielding Program for Lake Umbagog Basin
 From the Field Report of 1971

STATION	DATE	WATER TEMPERATURE	WIND DIRECTION	WIND VELOCITY	WAVE HEIGHT	WAVE PERIOD
1	8/10/71	62	SE	10	2	10
2	8/10/71	62	SE	10	2	10
3	8/10/71	62	SE	10	2	10
4	8/10/71	62	SE	10	2	10
5	8/10/71	62	SE	10	2	10
6	8/10/71	62	SE	10	2	10
7	8/10/71	62	SE	10	2	10
8	8/10/71	62	SE	10	2	10
9	8/10/71	62	SE	10	2	10
10	8/10/71	62	SE	10	2	10



Photo courtesy of Peter Moore

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
 December 31, 2010

NOTE 1--BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance - 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 encumbrances, on-behalf fringe benefits, and capital lease proceeds as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 5,910,722	\$ 5,498,897
Difference in property taxes meeting susceptible to accrual criteria	(237,642)	
Encumbrances, December 31, 2010		6,450
On-behalf fringe benefits	(25,316)	(25,316)
Capital lease proceeds	<u>(20,324)</u>	<u>(20,324)</u>
Per Schedule 1	<u>\$ 5,627,440</u>	<u>\$ 5,459,707</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:

Reserved for prepaid expenses	\$ 1,809
Unreserved:	
Designated for continuing appropriations	229,000
Undesignated	<u>1,379,317</u>
	<u>\$ 1,579,126</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:

TOWN OF LENCOLN, NEW HAMPSHIRE
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
 December 31, 2015

Safe Grant	\$ 4,550
Highway Stock grant	151,820
Improvement and Bond Proceeds	<u>85,230</u>
	<u>\$ 241,600</u>

NOTE 4—SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFITS

In accordance with GASB Statement #45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, the Town is required to disclose the schedule of funding progress for each of the three most recent actuarial valuations. The Town implemented the provisions of GASB Statement #45 during the year ended December 31, 2015. Accordingly, the funding progress has only been presented for the most recent actuarial valuation report. Additional disclosures will be made as the information becomes available.

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

To the Board of Selectmen
Town of Lincoln, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire, as of and for the year ended December 31, 2010, which collectively comprise the Town of Lincoln, New Hampshire's basic financial statements and have issued our report thereon dated August 8, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town of Lincoln, New Hampshire's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Lincoln, New Hampshire's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Lincoln, New Hampshire's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Lincoln, New Hampshire's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an

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August 8, 2011

SUPPLEMENT A
 TOWN OF LINCOLN, NEW HAMPSHIRE
 Combining Balance Sheet
 Governmental Funds - All Nonmajor Funds
 December 31, 2010

	Special Revenue Funds	Permanent Fund	Capital Projects Fund	Combining Totals
ASSETS				
Cash and cash equivalents	\$ 85,853	\$ 61,029	\$ 87,216	\$ 234,098
Investments	284,117		33,182	317,309
Due from other funds	11,090			11,090
Total Assets	<u>\$ 457,966</u>	<u>\$ 61,029</u>	<u>\$ 120,398</u>	<u>\$ 639,393</u>
LIABILITIES				
Due to other funds			\$ 751	\$ 751
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 751</u>	<u>\$ 751</u>
POTENTIAL LIABILITIES				
Reserve for encumbrances		52,000		52,000
Unexpended, capital for Special revenue funds	57,966			457,966
Capital projects funds			119,617	119,617
Permanent funds		8,120		8,120
Total Fund Liabilities	<u>457,966</u>	<u>61,029</u>	<u>119,617</u>	<u>638,612</u>
Total Liabilities and Potential Liabilities	<u>\$ 457,966</u>	<u>\$ 61,029</u>	<u>\$ 120,398</u>	<u>\$ 639,393</u>

SCHEDULE 4-C
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2010

	Water Impact Fees Fund	Police Department Detail Resolving Fund	Town Cemetery Maintenance Expendable Trust Fund	Total Nonmajor Special Revenue Funds
ASSETS				
Cash and cash equivalents	\$ 72,352		\$ 13,497	\$ 85,849
Investments	354,017			354,017
Due from other funds		\$ 14,940	2,150	17,090
Total Assets	<u>\$ 426,379</u>	<u>\$ 14,940</u>	<u>\$ 15,647</u>	<u>\$ 457,966</u>
LIABILITIES				
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES				
Unreserved, reported in:				
Special revenue funds	426,379	14,940	16,647	457,966
Total Fund Balances	<u>426,379</u>	<u>14,940</u>	<u>16,647</u>	<u>457,966</u>
Total Liabilities and Fund Balances	<u>\$ 426,379</u>	<u>\$ 14,940</u>	<u>\$ 16,647</u>	<u>\$ 457,966</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, 2010

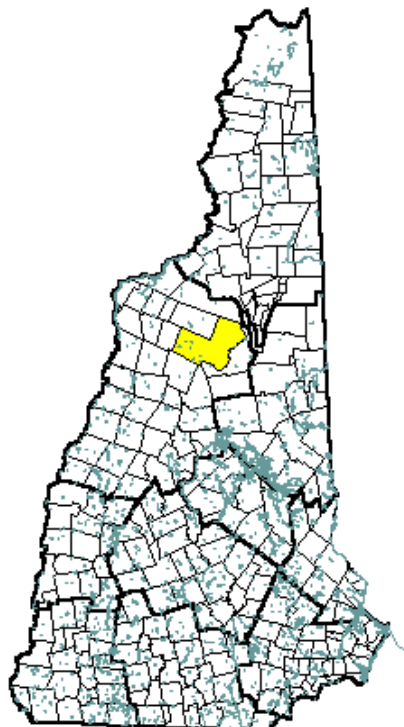
	2010	2009	2008	2007
Revenues:				
Licenses and permits			15,538	15,538
Charges for services	4,142			4,142
Interest and investment income	11	106	111	111
Miscellaneous	27,146			27,146
Total Revenues	<u>72,921</u>	<u>106</u>	<u>15,760</u>	<u>102,937</u>
Expenditures:				
Current operations:				
Public safety	32,802			32,802
Sanitation	-		20,580	20,380
Total Expenditures	<u>32,802</u>	<u>-</u>	<u>20,580</u>	<u>53,182</u>
Excess revenues over expenditures	<u>40,119</u>	<u>106</u>	<u>10,150</u>	<u>50,378</u>
Other financing (uses):				
Transfers out	-		(98,138)	(98,138)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>(98,138)</u>	<u>(98,138)</u>
Net change in fund balances	<u>40,119</u>	<u>106</u>	<u>(87,988)</u>	<u>(47,760)</u>
Fund balances at beginning of year, as restated	<u>417,847</u>	<u>60,923</u>	<u>207,602</u>	<u>686,372</u>
Fund balances at end of year	<u>\$ 457,966</u>	<u>\$ 61,029</u>	<u>\$ 119,614</u>	<u>\$ 638,612</u>

SCHEDULE B-1
 TOWN OF LINCOLN, NEW HAMPSHIRE
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds - All Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2010

	Water Impact Fees Fund	Police Department Detail Resolving Fund	Town Cemetery Maintenance Expendable Trust Fund	Total Nonmajor Special Revenue Funds
Revenues:				
Charges for services		\$ 44,812		\$ 44,812
Interest and investment income	\$ 94		\$ 23	96
Miscellaneous	20,546		7,100	27,646
Total Revenues	<u>20,640</u>	<u>44,812</u>	<u>7,123</u>	<u>72,575</u>
Expenditures:				
Current operations:				
Public safety		32,802		32,802
Total Expenditures	<u>-</u>	<u>32,802</u>	<u>-</u>	<u>32,802</u>
Excess revenues over expenditures	<u>20,640</u>	<u>12,010</u>	<u>7,123</u>	<u>40,119</u>
Net change in fund balances	20,640	12,010	7,123	40,119
Fund balances at beginning of year, as stated	<u>405,393</u>	<u>2,830</u>	<u>9,524</u>	<u>417,747</u>
Fund balances at end of year	<u>\$ 426,033</u>	<u>\$ 14,840</u>	<u>\$ 16,647</u>	<u>\$ 457,520</u>

Town of Lincoln Community Profile

Lincoln, NH



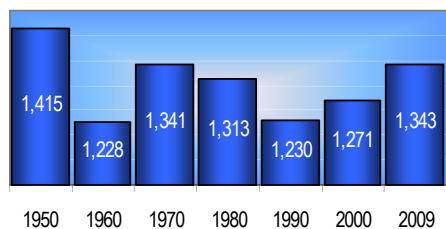
Community Contact	Town of Lincoln Peter Joseph, Town Manager PO Box 25 Lincoln, NH 03251
Telephone	(603) 745-2757
Fax	(603) 745-6743
E-mail	townhall@lincolnnh.org
Web Site	www.lincolnnh.org
Municipal Office Hours	Monday through Friday, 8 am - 4:30 pm
County	Grafton
Labor Market Area	Plymouth NH LMA
Tourism 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 regrant was issued. However, a court decision in the case of Landaff and Dartmouth College that such forfeiture was illegal returned ownership to the original grant recipients. A portion of Lincoln, known as Pullman, was one of the earliest lumber towns. Lincoln is second-largest town in land area; only Pittsburg is larger.

Villages and Place Names: North Lincoln, Stillwater

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



Population Trends: Lincoln was one of five communities with a decrease in population over the last five decades. Population change for Lincoln totaled 144, from 1,415 in 1950 down to 1,271 in 2000. The largest decennial percent change was a 13 percent decrease between 1950 and 1960. The 2009 Census estimate for Lincoln was 1,343 residents, which ranked 167th among New Hampshire's incorporated cities and towns.



Population Density and Land Area, 2009 (NH Office of Energy & Planning): 10.2 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, 2010. Community Response Received 09/27/10

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	Town Manager
Budget: Municipal Appropriations, 2008	\$4,228,764
Budget: School Appropriations, 2008-2009	\$5,943,060
Zoning Ordinance	1986/10
Master Plan	2003
Capital Improvement Plan	Yes
Industrial Plans Reviewed By	Planning Board

Boards and Commissions

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

Appointed: **Planning; Zoning**

Public Library **Lincoln Public**

EMERGENCY SERVICES

Police Department	Full-time
Fire Department	Volunteer
Emergency Medical Service	Volunteer

Nearest Hospital(s)	Distance	Staffed Beds
Speare Memorial, Plymouth	23 miles	25
Littleton Regional, Littleton	28 miles	25
Cottage Hospital, Woodsville	26 miles	25

UTILITIES

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

PROPERTY TAXES (NH Dept. of Revenue Administration)

2009 Total Tax Rate (per \$1000 of value)	\$9.11
2009 Equalization Ratio	100.0
2009 Full Value Tax Rate (per \$1000 of value)	\$9.06
2009 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	84.9%
Commercial Land and Buildings	14.0%
Public Utilities, Current Use, and Other	1.1%

HOUSING SUPPLY (NH Office of Energy and Planning)

2009 Total Housing Units	2,599
2009 Single-Family Units	632
Residential Permits, Net Change of Units	7
2009 Multi-Family Units	1,877
Residential Permits, Net Change of Units	0
2009 Manufactured Housing Units	90

DEMOGRAPHICS

(US Census Bureau)

Total Population	Community	County
2009	1,343	86,291
2000	1,271	81,826
1990	1,230	74,998
1980	1,313	65,806
1970	1,341	54,914

Demographics, American Community Survey (ACS) 2005-2009

Population by Gender

Male	612	Female	745
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Population by Age Group

Under age 5	82
Age 5 to 19	316
Age 20 to 34	321
Age 35 to 54	352
Age 55 to 64	108
Age 65 and over	260
Median Age	38.5 years

Educational Attainment, population 25 years and over

High school graduate or higher	86.2%
Bachelor's degree or higher	13.4%

INCOME, 2009 INFLATION ADJUSTED \$ (ACS 2005-2009)

Per capita income	\$20,023
Median 4-person family income	\$42,019
Median household income	\$28,194

Median Earnings, full-time, year-round workers

Male	\$29,071
Female	\$25,000

Families below the poverty level **24.2%**

LABOR FORCE (NHES - ELM)

Annual Average	1999	2009
Civilian labor force	681	771
Employed	653	713
Unemployed	28	58
Unemployment rate	4.1%	7.5%

EMPLOYMENT & WAGES (NHES - ELM)

Annual Average Covered Employment	1999	2009
Goods Producing Industries		
Average Employment	204	191
Average Weekly Wage	\$545	\$675
Service Providing Industries		
Average Employment	1,477	1,536
Average Weekly Wage	\$310	\$414
Total Private Industry		
Average Employment	1,680	1,727
Average Weekly Wage	\$338	\$443
Government (Federal, State, and Local)		
Average Employment	122	156
Average Weekly Wage	\$541	\$675
Total, Private Industry plus Government		
Average Employment	1,802	1,883
Average Weekly Wage	\$352	\$462

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	147	101	104	

NH Licensed Child Care Facilities, 2010: Total Facilities: 5 Total Capacity: 132

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	I-93, Exit 32, 33 or 34A	
Distance	Local access	
Railroad	State owned line	
Public Transportation	No	
Nearest Public Use Airport, General Aviation		
Franconia Airport	Runway	2,305 ft. turf
Lighted? No	Navigation Aids?	No
Nearest Airport with Scheduled Service		
Lebanon Municipal	Distance	66 miles
Number of Passenger Airlines Serving Airport		1
Driving distance to select cities:		
Manchester, NH		81 miles
Portland, Maine		97 miles
Boston, Mass.		131 miles
New York City, NY		336 miles
Montreal, Quebec		191 miles

COMMUTING TO WORK (ACS 2005-2009)

Workers 16 years and over	
Drove alone, car/truck/van	61.6%
Carpooled, car/truck/van	11.6%
Public transportation	0.0%
Walked	8.4%
Other means	12.4%
Worked at home	6.0%
Mean Travel Time to Work	11.3 minutes
Percent of Working Residents: Census 2000	
Working in community of residence	76%
Commuting to another NH community	22%
Commuting out-of-state	2%

RECREATION, ATTRACTIONS, AND EVENTS

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

2011 Vital Statistics

Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2011

Date of Birth	Child's Name	Father's Name	Mother's Name	Place of Birth
03/24/2011	Nehemiah Nathaniel Cote		Donna Cote	Lincoln, NH
06/12/2011	Finley Bland Walker	Chad Walker	Julie Walker	Laconia, NH
07/18/2011	Penelope Hannah Weeden	Ryan Weeden	Jasmine Kate Weeden	Lincoln, NH
07/27/2011	Khloe Cynthia Goodbout	Jason Goodbout	Jennifer Jones	Plymouth, NH

2011 Vital Statistics

Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2011

Date of Marriage	Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Place of Marriage
01/01/2011	John W. Patterson	Lincoln, NH	Toni R. Nelson	Lincoln, NH	Franconia
02/05/2011	Hemal H. Patel	Wrentham, MA	Divyaben S. Patel	Lincoln, NH	Lincoln
03/19/2011	Matthew J. Volitis	Lincoln, NH	Errin B. Shoop	Lincoln, NH	Albany
05/10/2011	Chinkalkumar S. Patel	Lincoln, NH	Bhavina Patel	Lincoln, NH	Lincoln
05/10/2011	Michael J. Cote	Lincoln, NH	Jennifer J. McCoy	Lincoln, NH	Littleton
09/10/2011	Justin K. Stratton	Lincoln, NH	Ryan S. Picard	Lincoln, NH	No. Woodstock
11/11/2011	Noah E. Paster	Lincoln, NH	Johanna E. Severance	Lincoln, NH	Tamworth
11/19/2011	Peter E. Joseph Jr.	Lincoln, NH	Jessica L. Jeacopello	Dover, NH	Littleton
12/20/2011	Timothy H. Gunter	Lincoln, NH	Nicole L. Bourassa	Lincoln, NH	Lincoln

2011 Vital Statistics

Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2011

Date of Death	Decedent's Name	Father's Name	Mother's Maiden Name	Place of Death	Military
03/12/2011	Celia Bossie	Glenn Bassett	Frances Moreau	Lincoln	N
03/24/2011	Penn Michelini	Ralph Michelini	Dorothy Knox	Franconia	Y
04/11/2011	Roy Willey Sr.	Edgar Willey	Mildred Clogston	Plymouth	N
05/06/2011	Joan Hughes	Harold Petersen	Alma (Unknown)	Plymouth	N
06/20/2011	Roseanne Black	Charles LaPointe	Rose Henault	Lincoln	N
07/16/2011	Salvatore Calais	Vincent Calais	Marie Scutti	Lbanon	Y
07/27/2011	Raymond Edson Jr.	Raymond Edson Sr.	Grace Smith	Plymouth	Y
08/15/2011	Roger Thompson	Milledge Thompson	Mary Miller	No. Haverhill	Y
08/22/2011	Edith Hall	Edward Lowe	Gertrude Fry	Lancaster	N
09/04/2011	Philip McMorran	Henry McMorran	Mary Towers	Lincoln	Y
09/11/2011	Steven Lynch	William Lynch	Mabelle Bonhomme	Lincoln	N
09/17/2011	Peter Sherbinski	Thomas Sherbinski Sr.	Mary Giordano	Plymouth	N
10/04/2011	Jason MacDonald	Boyd MacDonald	Rebecca Churchill	Concord	N
11/24/2011	Wilfred Bishop	Timothy Bishop	Maude LaBrecque	Manchester	Y
11/27/2011	Donald Levandowski	Frank Levandowski	Florence Beirut	Lincoln	Y
12/08/2011	Frederick Hanson	Fred Hanson	Anne Olsen	Lincoln	N

~ NOTES ~

Significant Dates (March – December 2012)

March 11:	Daylight Saving Time Begins
March 13:	Last day to accept absentee ballots filed in person
March 13:	Election Day and Town Meeting (<u>Polls</u> are open from 10 a.m. - 6 p.m. Business meeting begins at 7:30 p.m. (All activities are held at Lin-Wood High School)
April 16 :	Last Day for eligible residents to file for 2011 property tax credits and/or exemptions for: veterans/elderly
May 1:	Annual Dog License Renewal
May 28:	Memorial Day Observed– Town Offices Closed
June 8:	Lin-wood High School Graduation
June 25:	First Day of Lincoln-Woodstock Recreation Dept.'s Summer Camp (Register early!)
July 1 :	Last Day to pay 1st Property Tax Bill before interest accrues
July 4:	Independence Day Holiday – Town Offices Closed
September 3:	Labor Day – Town Offices Closed
October 8:	Columbus Day – Town Offices Closed
November 4:	Daylight Saving Time Ends
November 22-23:	Thanksgiving – Town Offices Closed Thursday & Friday
December 1:	Last day to pay 2nd Property Tax Bill before interest accrues
December 25:	Christmas Holiday – Town Offices Closed