



Town of

LINCOLN

NEW HAMPSHIRE

2012 ANNUAL REPORT CELEBRATING RECREATION



TOWN OF LINCOLN **DIRECTORY**

FIRE EMERGENCY 911
AMBULANCE EMERGENCY 911
POLICE EMERGENCY 911

NH POISON CONTROL CENTER 1-800-562-8236

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

Communications Center (Dispatch)..... 745-2238
Police Dept. (Business Line).....tpsmith@roadrunner.com 745-2238
Police Dept. Admin. Asst.....aaromprey@lincolnnhpd.org 745-2238
Police Department Fax No..... 745-8694
Fire Department (Business Line)..... 745-2344

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

HOURS OPEN TO THE PUBLIC

Town Manager & Selectmen's Office.....Mon. - Fri. 8:00 a.m. - 4:30 p.m.
Planning & Zoning Office.....Mon. - Fri. 8:00 a.m. - 4:30 p.m.
Town Clerk/Tax Collector.....Mon. - Fri. 8:00 a.m. - 4:00 p.m.
Solid Waste Facility.....Every day but Wed. 8:30 a.m. - 5:00 p.m.
Recreation Department.....Mon. - Thurs. 8:00 a.m. - 4:00 p.m.
Lincoln Public Library.....Mon. - Fri. 12:00 pm - 8:00 p.m.
Saturday 10:00 a.m. -2:00p.m.

www.LincolnNH.org

*All photos are courtesy of the Lincoln-Woodstock Chamber of Commerce,
Heather Hoyt, and the Lincoln-Woodstock Recreation Department.*

TOWN OF LINCOLN
NEW HAMPSHIRE



2012

ANNUAL REPORT

Lincoln

Celebrating Recreation





In Memory of
Helena Lynch O'Rourke
1922 - 2012



Helena Lynch O'Rourke was born on March 31, 1922 at the family homestead on Maple Street here in Lincoln. A nearly life-long resident of Lincoln, "Leenie" had remarkable memories of the town and its residents, and was considered a valuable resource for the town's history.

Leenie served as Cemetery Trustee for Riverside and Hanson Farm Road Cemeteries from 1997-2012. Her love for the town and its heritage carried through into this position. She accomplished many upgrades to both cemeteries during her sixteen years as trustee. Leenie knew the layout of the lots and who was buried in each one. She shared her knowledge and compassion with the other Trustees, Victor Aldridge, and Peter Govoni and Cemetery Caretaker, John Lynch. They all agreed, "*She'll be watching over them making sure they are doing things properly!*"

Leenie passed away on November 21, 2012. The Town of Lincoln was indeed fortunate to have such a dedicated citizen, and she will be greatly missed.

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Town Officers

For the Year Ending December 31, 2012

(includes elected & appointed officials & department heads)

Board of Selectmen

Patricia McTeague
(Term expires 2013)

O.J. Robinson
(Term expires 2014)

Tamra Ham
(Term expires 2015)

Town Manager

Alfred "Butch" Burbank

Moderator

Robert Wetherell
(Term expires 2014)

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

Dennis Rosolen

Library Director

Carol Riley

Recreation Director

Tara Tower

Zoning & Planning Assistant

Carole Bont

Town Officers

For the Year Ending December 31, 2012

Solid Waste Facility Manager

Paul Beaudin, II

Administrator Assistant/ Health & Welfare Officer

Brook Rose

Supervisors of the Checklist

Carol Riley (Term expires 2016)
Laurel Kuplin (Term expires 2017)
Janet Peltier (Term expires 2018)

Budget Committee

Tamra Ham, *Selectmen's Representative*

Term Expires 2013

Marilyn Sanderson, Chairman
Cindy Lloyd (*appointed*)
Perry Spangler (*appointed*)
Ivan Strickon (*appointed*)
Gerald Kasten (*appointed*)

Term Expires 2014

Louise Willey
W. Clark Wyre III
Edward Peterson Sr.

Term Expires 2015

Lutz Wallem
Deanna Huot

Library Trustees

Karen Olivier (*appointed* Term expires 2013)
Russ Bradshaw (Term expires 2015)

Cemetery Trustees

Peter Govoni (Term expires 2013)
Victor Aldridge (Term expires 2014)

Trustee of Trust Funds

James Spanos (Term expires 2013)
Lutz N. Wallem (*appointed expires 2013*)
Kayleigh Ham (*appointed expires 2013*)

District 3 Grafton County State Representative

Edmond Gionet

Lincoln Board of Selectmen

Annual Report 2012

To a large extent, the Town's efforts in 2012 were focused on addressing the destruction of Tropical Storm Irene. Much of the initial cleanup took place in 2011; however, the larger projects took place during 2012 and will continue into future years.

The largest project facing Lincoln is the replacement of the Loon Mountain Bridge. The Town has been working with FEMA, NHDOT, and HEB Engineering to investigate the options and costs for either repairing or replacing this bridge. The river has greatly changed since the bridge was built in the 1960's. Along with the very visible collapsed section, the bridge is threatened by the long-term scouring that has occurred. The State and Town are in agreement that the most prudent long-term solution is to replace the bridge with a new one that is secured to the bedrock.

Notably, 2012 consisted of engineering and analysis to determine the costs and feasibility of replacement versus reconstruction and working with FEMA and State officials to determine the future course of action. This project still needs further design and permitting and will take several more years to complete.

The second major project left over from Tropical Storm Irene was reconstructing the protection wall between the sewer lagoons and the East Branch. This wall was severely damaged but succeeded in protecting our sewer lagoons from the floods. With assistance from FEMA, we were able to rebuild this wall to offer more protection than it previously provided.

The final large project resulting from the flood is the East Branch Levee. The levee was built by, and is controlled by, the Army Corps of Engineers. FEMA will not participate in any costs related to repairing this levee. Most of 2012 was spent analyzing the destruction and engineering a solution. The Town will need to incur the total cost of rebuilding the levee to its previous condition. Once we do this, the Army Corps will take responsibility for any future disasters. We are moving forward with the required engineering, permitting, and easements needed to complete this project.

The Town saw several changes in its staff this year. Our former Town Manager, Peter Joseph moved on to a new job in Maine; he served our Town well during his years here. We were fortunate to find a very experienced local successor who was quickly able to take over management of our Town. Butch Burbank of Thornton joined our staff with a wealth of municipal and management experience and has been extremely effective in his short tenure with the Town.

In addition to our new Town Manager, the Selectmen hired two other department heads in 2012. We hired Dennis Rosolen as our new Fire Chief. We also needed to replace Planning Administrator Matt Henry who left for a new job. At the end of 2012, we were able to hire Carole Bont who has a strong background in planning and will officially start work at the beginning of 2013.

Lincoln Board of Selectmen (Cont.)

The Town is celebrating another milestone in the first sale of a lot in our Town Business Park to Kevin and Delia Sullivan of New Bedford, Mass. They will be relocating their business, QuikLoc Co., to Lincoln. Their company manufactures unique, inexpensive **QUIKLOC™** shaft collars that slip on or off shafts instantly. We welcome the Sullivans and their business to Lincoln. As the economy improves, we hope to sell additional lots with the goal of bringing additional businesses and jobs to Lincoln.

The Town of Lincoln has made great strides over the past few years in identifying and funding Capital expenses using Capital Reserve accounts. The Selectmen are committed continue funding large anticipated projects ahead of time rather than depending on bonding. We will still need to rely on bonding for unanticipated projects such as the East Branch Levee Project, or projects that have not been fully funded through reserve accounts.

The Town will be facing numerous issues as we head into 2013. We have three utilities (NHEC, PSNH, FairPoint) that are appealing the Town's assessment of their property. This is a statewide issue that involves dozens of towns. Lincoln has joined together with other towns to pool our resources and fight for fair tax assessments through the court system. We anticipate a trial sometime in 2013.

The school funding formula is up for discussion in 2013. We will have Tamra Ham sit on the funding formula committee as the Selectmen's representative and have appointed Paul Beaudin to be Lincoln's at-large member.

Both Lincoln and Woodstock have benefitted from the cooperative ventures we have formed together. The Selectmen continue to strengthen our communication and working relationship with Woodstock and will consider additional possible cooperative efforts.

The issue of gambling will again be before the State Legislature. Lincoln has been mentioned as a possible casino location in the past and could be part of the 2013 legislation. Your Selectmen have not taken a position on this proposal but we have included the required language as a warrant article to be voted on at the upcoming Town Meeting.

Lincoln Board of Selectmen (Cont.)

Overall, the Town has rebounded well from the destruction of Tropical Storm Irene. Our tax rate remains low compared to the rest of New Hampshire, especially when considering that our water and sewer expenses are included in the tax rate. We continue to forge ahead in making our Town a great place to live and to see business prosper. We thank all of our Town employees, volunteers, non-profit organizations, taxpayers, and residents that work together to make Lincoln a beautiful community and a very desirable place to live.

Respectfully,

LINCOLN BOARD OF SELECTMEN


Chairman O.J. Robinson


Vice-Chair Patricia McTeague


Selectman Tamra Ham



Lincoln Town Manager Annual Report for 2012

As I sit down to write my first report to the citizens of Lincoln I would like to review my time here (three months) and highlight what I feel the challenges will be in the coming year and beyond.

In staying with the theme of this year's town report I can't emphasize enough, to residents and visitors to the Town of Lincoln, the abundance of quality and varied recreational activities that are available. From the obvious skiing and hiking to the abundance of commercial recreational activities such as Whale's Tale Waterpark, Alpine Adventures (aerial tours), Clark's Trading Post, snowmobile and moose tours, etc. As a person who has spent his entire working life centered on tourism and the White Mountains, I am excited about continuing that journey here in Lincoln.

With three short months under my belt, I would like to take this opportunity to tell the citizens of Lincoln that they should be very proud of the quality staff that works here. I took the reins as Town Manager with the budget preparation well under way. Department heads had stepped up to the plate and were working with the Board of Selectmen to get the budget prepared for review by the Budget Committee. My transition was made seamless because of the hard work these individuals had put into the process, and that work continues today.

Obviously two major projects/decisions that the taxpayers of Lincoln were dealing with upon my arrival was the Loon Bridge reconstruction and the decision as to the reconstruction of the Pemigewasset River levee, adjacent to Bunker Lane. As I write this report I am happy to report that FEMA has approved a 100% replacement of the damaged Loon Bridge. This means that FEMA will pick up 75% of the projected 8 million dollar cost estimate. The remaining amount will be split between the NH DOT providing 20% and the Town of Lincoln responsible for the remaining 5%. Completion of the design and permitting of the project will take place during the spring and summer of 2013, with the project going out to bid in the fall of 2013. It is projected that construction will commence in the spring of 2014. Construction is expected to take 12 to 18 months.

A warrant article requesting \$25,000 for the completion of the engineering for the Pemigewasset River Levee is on the ballot. As I write this report the decision has been made to withdraw an article on the warrant asking for monies to reconstruct the levee in 2013. The major reason for this decision was the fact that the engineering study has not been completed. All issues identified by the U.S Corp of Engineers will be addressed and an exact dollar amount to repair will be determined.

In the coming year, my goal is to review the town's current infrastructure and identify those assets that need attention and put in place a plan of continued upkeep and maintenance. This goal came about due to the identification of a serious structural defect at the fire station and water leaks at the town hall, due to a deteriorated roof. We have taken steps to have a structural engineer review the issues at the fire station and issue a report. The article on the town warrant this year will address those issues. I am hopeful that the town hall roof can be addressed with

Town Manager (Cont.)

current monies set aside in the Capital Reserve account. In addition, I plan to put in place a maintenance program for all of our existing roads, sewer system, and buildings with the goal of minimizing the impact of this maintenance on the taxpayers of Lincoln.

Please feel free to contact me at town hall with any comments or concerns you might have regarding the management and operation of the town. I look forward to serving the residents and visitors of the town and would ask for your continued support.

Respectfully Submitted,



Al "Butch" Burbank
Town Manager



2012 Employee Service Recognition

15 Years of Service

Carol Riley – Library
Joseph Bujeaud – Police Department

10 Years of Service

Jeffrey Meier – Police Department

5 Years of Service

David Dovholuk – Public Works Department
William Ulwick- Police Department

Thank you for your dedication & service to the Town of Lincoln!
The Town of Lincoln also wishes to Congratulate Lieutenant Cecil Cooper on his retirement from the Lincoln Police Department.

Public Works Department

Annual Report 2012

Although we started 2012 of with a below average snow fall, we experienced many instances of freezing rain and several snow storms with small accumulations. Consequently, we still spent all of our budgeted money and more for sand and salt to keep our roadways safe.

We experienced severe damage when Tropical Storm Irene passed through Lincoln in August of 2011. As a result of Irene, we had extensive damage to our sewer lagoons on the east branch of the Pemigewasset River and a large part of the existing armored river bank along our River Walk. Caulder Construction repaired damage to our sewer lagoons. They started the project in January and continued into early spring. We also began to rebuild the River Walk. Many people like to walk along this section of the river where they enjoy the beautiful mountains and river scenery. As part of rebuilding the armored river bank, we were able to rebuild part of the river walk that had washed away as well.

Starting in January through mid-February of 2012 we performed hydraulic flushing of the Cold Springs wells. This flushing process enabled us to increase our flows out of the satellite wells by 70-80 gals/minute which brought the total flow per minute up to over a 100,000 gals/day. This happy result reflects a very good return for little cost.

In 2012 we also had the filter media at the water plant changed out. We changed out the filter media, partially because of damages caused by Tropical Storm Irene and partially, because the filter media had outlived its life expectancy; it could no longer property filter out organic matter. The contractor came with a vacuum truck and vacuumed the sand and charcoal media out of the filters and then physically put the sand and charcoal media back in the filters. We saw very good results from the change out.

As a result of Tropical Storm Irene, we also had some damage at the river intake. This is where our water for the treatment plant comes from. The water comes in from the east branch of the Pemigewasset River. At the water source we have a stainless steel pipe that filters out small particles before the water is sent to the water plant. We sent a camera probe up into the inside of the intake gallery and took a video of the inside. The intake gallery itself was intact, however, the select gravels placed around the pipe were disturbed and the fine filter fabric was also damaged. Some of the damage we found was caused by Tropical Storm Irene and some was caused by regular wear and tear because the intake gallery has been in a wet river environment for more than twenty years. At some point in the future we will have to reconstruct our river intake gallery. We are already setting aside money for this eventuality. These restorative projects took us to spring.

Spring is when we typically perform our burials of persons who were stored through the winter months, line painting, clean catch basins, sweep streets, and repair catch basin and sewer manholes that were damaged during the winter.

Public Works Department (Cont.)

The State now mandates that we have our existing backflow preventers regularly inspected and repaired, if needed. This project took about 4-5 months to complete. The State will perform a semiannual inspection from now on. This change in the law is good for our community in that it ensures that no contaminated water can re-enter the distribution system from sources like commercial carwashes, residential or commercial laundries and swimming pools. There are a number of ways that unwanted water can reenter the system; these back flow preventers preclude this from happening.

We also paved some of our town roads with “overlay”. “Overlay” is a sealer used for cracked roads. When roads are cracked they need to be sealed to stop water from entering the cracks and further deteriorating the road bed. We put down an “overlay” over the cracked roads and then we lay down another 1’-2” layer of fine pavement on top. This overlay treatment typically extends the life expectancy of the paving surface an additional 10-15 years. In 2012 we overlaid Henry Lane, Govoni Lane and Corbeil Lane. In 2012 we also replaced another 1,200 feet of sidewalks on Main Street.

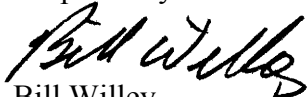
In September we started a drainage project on East Pollard Road and Boyle Street. Lincoln Trucking and Excavation was selected as our low bid contractor for the 2012 construction season. We installed approximately 1,000 feet of 12” and 15” culvert pipe as well as 12 catch basins and grates. The project proceeded smoothly. The repairs to the pavement and the drainage held up well this past fall and winter. If the town approves the money for 2013 we will be able to continue the project further up the street and finish installing the proper drainage.

We also put more vinyl siding up at the water treatment plant. We started this project two years ago; we did one side per year. We have already completed the worst sides but will continue replacing the vinyl until the whole building is completed if we receive the funding to do so.

These are some of the larger projects that were completed in 2012. We did a lot of smaller projects as well.

I would like to thank the community for their support and patience when we are working in the road or plowing the streets.

Respectfully Submitted,



Bill Willey
Public Works Director

Planning Board and Zoning Board of Adjustment Annual Report for 2012

Economic Developments

On January 30, 2012, the Board of Selectmen voted to designate the Route 3 Corridor and the Industrial Park in Lincoln an Economic Revitalization Zone (ER-Z). Later in 2012, the New Hampshire Department of Resources and Economic Development approved an Economic Revitalization Zone tax credit for businesses along the Route 3 Corridor and in the Industrial Park in Lincoln. The credit is applied towards the Business Profit Tax and the Business Enterprise Tax. An ER-Z will award credits to the Business Profits Tax and Business Enterprise Tax while not impacting property tax revenue in any way. The Economic Revitalization Zone (ER-Z) tax credit may be awarded to qualifying businesses who invest in new buildings, machinery, or equipment that amount to 50% or more of the existing market value of the facility. New businesses may also qualify if the investment amounts to 20% or more of the existing market value. Businesses may be credited up to \$40,000/yr or \$200,000/5yrs.

Hopefully, the ER-Z tax credits will give businesses along Route 3 the extra incentive needed to build and expand, revitalizing Route 3 by bringing additional employment to our town and broadening our commercial tax base. ER-Zs are administered exclusively by the state and have no impact on local property tax revenue. Business owners are responsible for applying for the credit if they think they qualify. The ER-Z application is available through a link on the town website or in the Lincoln Town Offices.

More good news: the first lot in the Industrial Park sold and a land use permit was issued in 2012!

Planning Board

Although 2012 was a slow year, there were some promising signs of future growth. Overall, the Planning Department issued:

- 26 Land Use Permits/Demolition Permits
- 16 Sign Permits
- An amendment to a Subdivision Plan (SUB) and a Site Plan Review (SPR)
- An extension of a Subdivision Approval and Site Plan Review
- 1 subdivision approval – a Lot Line Adjustment (LLA)
- 4 Special Event Site Plan Review (SE SPR) permits
- 1 Voluntary Lot Merger (VLM)

The membership of the Planning Board and town staffing saw some personnel changes in 2012. The Planning Board members for 2012 and their meeting attendance for the year are as follows:

Members: Pat Romprey	Chairman	16 of 16 meetings
Jim Spanos	Vice Chairman	16 of 16 meetings
Peter Moore	Selectmen's Rep. (resigned)	3 of 3 meetings
OJ Robinson	Selectmen's Rep.	11 of 13 meetings
John Hettinger	Member/Clerk	14 of 16 meetings
Deanne Chrystal	Member (resigned)	9 of 10 meetings
Paula Strickon	Member (new)	5 of 6 meetings
Charlie Cook	Alternate (resigned)	5 of 5 meetings

Planning and Zoning (Cont.)

	Tom Adams	Alternate (resigned)	1 of 1 meetings
	Chester Kahn	Alternate	13 of 16 meetings
	Ivan Saitow	Alternate (resigned)	9 of 12 meetings
Staff:	Peter Joseph	Town Manager (resigned)	5 of 11 meetings
	Alfred "Butch" Burbank	Town Manager	2 of 2 meetings
	Matt Henry	Planning Administrator (resigned)	4 of 4 meetings
	Michael Asiola	Planning Administrator (resigned)	7 of 7 meetings
	Brook Rose	Administrative Assistant To Town Manager	2 of 2 meetings

Planning Work

Since the majority of the ZBA applications in 2011 were for relief from the sign ordinance, in 2012 the ZBA asked the Planning Board to examine areas of the sign ordinance that could be amended. The ZBA asked the Planning Board to consider allowing businesses to erect attractive signage that did not meet the current requirements without requiring them to go to the ZBA for a special exception each time. The Planning Board reviewed the Sign Ordinance and is proposing amendments to the Sign Ordinance. The proposed amendments will be on the ballot at the 2013 Town Meeting.

Zoning Board of Adjustment

The only change in the membership in 2012 included the appointment of Jon Ham as a member of the Zoning Board of Adjustment. The ZBA heard four cases this year. The ZBA reviewed and granted 3 special exceptions.

1. The ZBA granted a Special Exception of dimensional requirements where the lot did not meet the minimum square foot requirement for commercial use with conditions for hours of operation and a lighting plan to be subject to site plan review to allow a veterinary clinic to go in at the former site of Georgiana Falls Tavern.
2. The ZBA was asked to perform a zoning boundary interpretation, but the process was not completed.
3. The ZBA granted a special exception of dimensional requirements to allow the installation of a freestanding off premise sign on a vacant lot with a large bear on top.
4. The ZBA granted a special exception for an off-premises sign for a business.

In response to the ZBA request, the Planning Board reviewed and is proposing amendments to the Sign Ordinance and the temporary land uses (Special Events and Transient Vendors) at the 2013 Town Meeting.

In 2012, the Zoning Board of Adjustment had three meetings and four cases and their meeting attendance for the year was as follows:

Members:	Paul Beaudin	Chairman	3 of 3
	Ron Comeau	Vice Chairman/Clerk	3 of 3
	Patricia McTeague	Selectmen's Rep.	3 of 3
	Jon Ham	Member (new)	2 of 2
Staff:	Peter Joseph	Town Manager (resigned)	1 of 1
	Matt Henry	Zoning Administrator (resigned)	1 of 1

Planning and Zoning (Cont.)

Brook Rose	Administrative Assistant	1 of 1
Michael Asciola	Zoning Administrator (resigned)	1 of 1

Capital Improvements Program Committee

The Capital Improvement Program was formed in order to assist the Budget Committee and the 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, former Town Manager Peter Joseph, Selectman OJ Robinson and former Planning and Zoning Administrator, Michael Asciola.

Other 2012 and Upcoming 2013 Activity

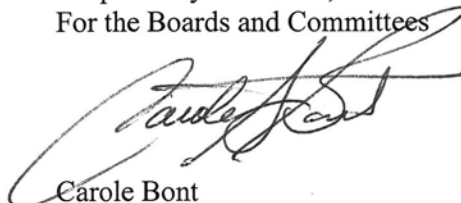
Due to the multiple changes in Town Office personnel the Planning Board was not able to finish revising Lincoln's Master Plan. The Master Plan is the principal document Planning Boards use to assist them in their decision making. Lincoln last revised their Master Plan in 2003. They completed the chapter on Vision, Goals and Objectives. 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 goal for 2013 is to complete the Master Plan revision.

Last year the town approved amendments on the ballot to address concerns the State Fire Marshall brought to our attention regarding building code enforcement. The Town of Lincoln now has Land Use Permits instead of Building Permits and Certificate of Occupancies. We will also have 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 did not change the process we had in place, but it did bring our Land Use Plan Ordinance language in line with our current enforcement mechanism.

This year there are some proposed amendments to the sign ordinance, temporary land uses including special events and transient vendors on the March 2013 ballot. The first amendment is intended to make the Sign Ordinance section of the Land Use Ordinance more understandable and more flexible so that unconventional properties can have additional signage by submitting an integrated sign plan. The second amendment is intended to pull all of the regulations relating to special events and transient vendors into one section called "Temporary Land Uses. The third amendment is comprised of changes to the Site Plan Review Regulations intended to make the Site Plan Review Regulations fit with the corresponding changes in the Sign Ordinance and Temporary Uses sections of the Land Use Plan Ordinance.

If you have any questions or require assistance with issues related to planning and/or zoning, please do not hesitate to contact the Planning and Zoning Department. We look forward to assisting you in your endeavors this year.

Respectfully submitted,
For the Boards and Committees



Carole Bont
Planning & Zoning Administrative Assistant

Lincoln Police Department

Annual Report 2012

The Lincoln Police Department continued to have a busy year in 2012. We have seen steady growth, especially in the area of calls for service which increased to almost 3,000. However we are a tourist community and providing a service to our residents and visitors is important to us.

2011		2012
24,487	Calls for service	27,114
369	Total Offenses	425
38	Felonies	78
112	Arrests	132
5	Juvenile	13
26	PC	13
1,863	Tickets	2,057
87	Parking	86
77	accidents	86

The department has a website that provides information and safety tips. Copies of state and local reports can also be found on our site. We attempt to keep it updated as new events take place. We welcome you to visit us at www.lincolnnhpd.org. You can also find us on Facebook where we keep up to date information as well as our monthly statistics.

Our School Resource Program has been a very effective program. We constantly get positive feedback on how the program is making such a great impact in our community. Officer Ulwick who took over the program is doing a great job and was recently given the rank of Detective for his investigative work dealing in cases with juvenile victims.

The dispatch center has been the heart of our operations and it would be difficult to provide all our services without the work they do. I would like to thank Chief Dispatcher Langmaid, Dispatchers J.J. Bejeaud, John Gaites, Megan Gaites, and Amy Zabiegalski. They run the Good Morning Program, send out the Ping announcements, and in general are the good people you talk to when you call us.

I am grateful for the support that we have received from our residents and businesses alike. The cooperative spirit found in our Lincoln community has been of great assistance to the department as we work together to serve the community.

Respectfully submitted,



Theodore P Smith
Chief of Police

Emergency Management Annual Report for 2012

The year 2012 seemed tame compared to the previous year where major damage was sustained by the Loon bridge. The new bridge will hopefully be finished by 2015 and we all look forward to the completion of that project.

While we expected some damage from Hurricane Sandy, it seemed to have left us pretty much alone causing major damage only to the coastal areas of New York and New Jersey. Unfortunately in a freak accident caused by the effect of the hurricane, Lincoln had the only fatality recorded in the State. The saturation of water caused an unusual mud slide that resulted in the fatality.

The Emergency Management Department is proud of the global reverse telephone system that we use to notify the public in case of emergencies. We recently added PING4 to our network of warnings. PING4 is a phone app that will deliver emergency messages to people in the Lincoln/Woodstock area. It is free app that can be downloaded to your cell phone. For example, if the Kanc Highway had to be closed because of icy conditions, your phone “pings” to warn you about the possible danger. The Department also adds a daily weather advisory to PING4. You can find out more about this system by going to <http://www.ping4.com>.

We are planning a practical exercise to test the Police, Fire, Ambulance and Loon Ski Patrol in April to see how we all can interact in a situation that would be different from the emergencies in we have had in the past. These practical exercises really assist us in determining the levels we need to train for in the future.

Hopefully the year 2013 will be a quiet one for us, as well as the country.

Respectfully submitted,



Theodore P Smith
Emergency Management Director



Lincoln Fire Department

Annual Report 2012

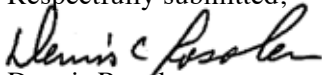
Since becoming your Fire Chief last April we have restructured personnel, completed inventory on all equipment as well as the personal protective clothing and breathing apparatus. Training has been the number one priority as many of the members are young and need practical as well as instructional training to be effective and ready for any type of fire call. Some of the training has included breathing apparatus (SCBA), ladders, radio communications, pumping, driver training, hose and fire stream handling, pre-planning major establishments, elevators, and vehicle extrication. The response has been positive and it shows at scenes we respond to. I am pleased to say that three members have successfully completed the Fire Inspector I course, two have completed their Firefighter I course and are waiting to test, two are currently taking their Firefighter I class, and two have successfully completed their Firefighter II course leaving only two new members and two junior members who need to take Firefighter I. It is now a requirement of the department that all members be certified Firefighter I within one year of joining for safety and liability purposes. The next priority is a long term plan for the breathing apparatus, personal protective clothing, and some equipment are out of standard or in need of repair and need to be replaced for the safety of the firefighters. Reflected in the budget is a maintenance program for the apparatus by a certified apparatus company in Moultonboro to keep them ready and reliable. The fire station will also need some repairs as you will see in a warrant article as it is now over 25 years old with some issues.

The department has responded to 172 calls this year ranging from motor vehicle accidents, brush fires, fire alarm and carbon monoxide alarm activations, carry out rescues, swift water rescues, and two small fires that could have been more devastating at a major hotel and service station but with quick response and assistance were extinguished quickly. I would like to thank the Woodstock Fire Department for their assistance when needed. Unfortunately we also experienced four fatalities this year from a vehicle accident, a swift water accident, a wall collapse and slide, and a suicide. This is never easy and it is part of what we can and do encounter. The Granite State debriefing team was utilized to help sort out the emotions and questions that occur whenever there is a fatality. A number of inspections and places of assembly permits occur on a steady basis as we have many facilities such as restaurants, lodges, theaters, child day care, and school.

We brought back the spaghetti dinner last summer. The dinner was successful and we plan to make it an annual function again as a way of community gathering and to foster public relations. Customer service is important and the public should feel that we are here to serve you in any way we can. I am happy to say that our younger members have been sprucing up the station. They are taking pride in being part of the department and it shows in their enthusiasm and the work they are doing cleaning and painting the meeting room and more. I must say that all the members are pulling their share in making our fire department ready and reliable.

A reminder to all that spring is coming, yes believe it or not and if you wish to have camp fires or burn brush you need to contact us for a fire permit. The fire permits are required by law and we will be happy to issue one to you. Finally, please check your fire alarm and carbon monoxide detectors twice a year, once when we set the clocks back in the fall and again in the spring when the clocks are set forward. Also, if you should have any interest in helping us out by joining the department, we can use more firefighters. Thank you for your support and we will see you around town.

Respectfully submitted,



Dennis Rosolen
Fire Chief

2012 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.nhdfi.org.

Due to a record warm winter and little snow, our first fire occurred on February 4th with several more early fires to follow. Normally a large percentage of the warm windy days with low humidity occur when the ground is saturated from a long snow covered winter. By the time the surface fuels and ground dry out enough to burn, we only have a few weeks until "green up". This year however we had an extended period of these favorable spring fire conditions. Our largest fire in the state was 86 acres. The average size fire was .6 acres. Extensive summer rains kept total acreage burned to near normal levels

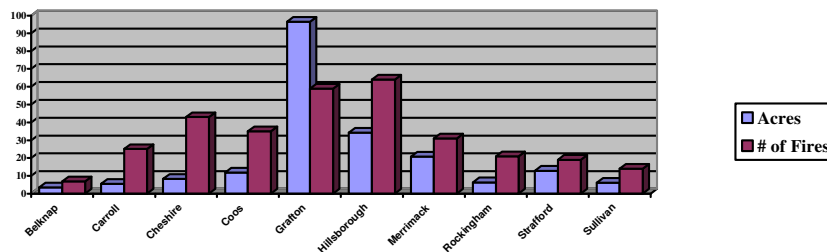
As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Several of the fires during the 2012 season threatened structures, a constant reminder that forest fires burn more than just trees. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

2012 FIRE STATISTICS

(All fires reported as of October 2012)

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

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	3.6	7
Carroll	5.5	25
Cheshire	8.3	43
Coos	11.8	35
Grafton	96.5	59
Hillsborough	34.2	64
Merrimack	20.8	31
Rockingham	6.4	21
Strafford	12.9	19
Sullivan	6	14



CAUSES OF FIRES REPORTED

Arson	14	Total	2012	Fires	206
Debris	105		2011	125	42
Campfire	14		2010	360	145
Children	15		2009	334	173
Smoking	17		2008	455	175
Railroad	0				
Equipment	6				
Lightning	7				
Misc.*	140 (*Misc.: power lines, fireworks, electric fences, etc.)				

ONLY YOU CAN PREVENT WILDLAND FIRE

2012 Lincoln Public Library

The Lincoln Public Library is a recreational and cultural center for the residents and visitors of the Town of Lincoln. We have developed winning partnerships and increased community support that result in high quality, well-attended programs and activities. We offer bestselling books, DVD's, downloadable eBooks, several daily newspapers, magazine subscriptions, high-speed and wireless internet access, and fax and copier services. Efforts to provide these amenities, alongside free programming and events, are best highlighted by the following list of successes:

Every two months we feature local artists' works in the Friends of Lincoln Library Meeting Room. Featured artists for 2012 were Abstract artists, Fallon O'Brien and Erin Kuzmeskus; watercolorists, Nancy Griswold and Jack Richardson; and photographer Christopher Georgia.

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 "DREAM BIG, READ," participating children had the opportunity to meet and speak with several people about their profession. We invited a dentist, lawyer, doctor, teacher, fire fighter, EMT, chef, police officer, hair stylist, banker and a yoga instructor. Special thanks to the local residents who offered to provide first-hand information on their professions. We also hosted a kick off program with Lindsay and her Puppet Pals and finished off the program with Mime Extraordinaire, Robert Rivest.

Our programming was versatile this year, we had several authors visit us, including Trish Herr, who spoke about her book UP: a Mother and Daughter's Mountain Peak Bagging Adventure as well as her and her daughter's accomplishment of climbing all 48 of the 4,000 foot mountains in New Hampshire. Tom Fitzgerald read from his book, Poor Richard's Lament and Mary Wellington and Tracey Bowman spoke to us about their book, I Hope I Don't Die before I Get Old.

We hosted filmmaker Ian Scully to present his documentary on the Austrian influence on American Skiing in New Hampshire. Leila Tarantelli offered her expertise on negotiating skills, and Dana Brenner brought his Abenaki Native American heritage to the library as well.

We hosted two series of events; each had three sessions taking place over three months. The first was a Camera Workshop lead by local photography enthusiast, Ivan Strickon. Ivan shared his tips and trick for using digital camera, and ended the series with a photo field trip to the Basin. The second was a financial series, co-sponsored by Flatiron Financial Services, to bring financial knowledge and savvy to the community.

We were part of the New Hampshire's BIG READ project this fall, which offered books and programs centered on the works of Edgar Allan Poe. We hosted book discussions and, with collaboration from the Lincoln Cinema IV, we offered three films on Poe's work, free of charge.

Lincoln Public Library (Cont.)

We hosted a book about Dickens' A CHRISTMAS CAROL at the NEW Jean's Playhouse, prior to the live performance of the play by the community players.

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 movie license, museum passes, subscription to the New Hampshire Download Audio and EBOOK service, as well as subscriptions to three newspapers. The FOLL purchased a picnic table and two Adirondack chairs crafted by Roger Berube and umbrellas for seating outdoors. The FOLL hosted their annual meeting in February, with PRESSURE'S ON as their entertainment; they had over 150 people in attendance. They hosted our annual Halloween Party, with more than 300 children visiting the library for treats that night. The Friends of Lincoln Library also hosted a Polar Express Pajama Party, where the classic Chris Van Allsburg's book was read and the children created a holiday keepsake, drank hot cocoa and ate cookies.

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

Respectfully submitted,

Carol Riley
Carol Riley, Library Director



Roz Lowen, Marilyn Sanderson, Me(Carol Riley), Don Thompson, Joan Denne, Judy Bringola, Mia Jacobson and Andrew Rebeiro.



Halloween Open House 2012

Lincoln-Woodstock Recreation Department

Annual Report for 2012

Program Highlights - The Lincoln-Woodstock Recreation Department (LWRD) strives to offer diverse programming to accommodate a wide variety of interests. The LWRD offers: Senior Trips (including the annual trips for Fall Foliage, the Fryeburg Fair, and Holiday Shopping), After School Program, Outing Club, Youth Basketball, Kanc Pre-Ski Lessons, Kanc Carvers Learn 2 Turn Ski Lessons, Kanc Carvers Learn 2 Race Lessons, Cross-Country Skiing, School Vacation Week Programs, Adult Coed Pickup Basketball, FREE Yoga Tuesdays, Zumba, Saturday Elementary Open Gyms, Youth Swim Lessons, Science Club, Hershey Track & Field, Teacher Workshop Fun Days, T-ball, Softball, and Baseball, Adventure Camp, Kanc Kamp, Fishing Derby, Challenger Soccer Camp, Golf Lessons, Annual Memorial Golf Tournament, Fall Youth Soccer, Holiday Craft Fair, Softball Pitching Open Gym, Indoor Soccer, Gymnastics, Tumbling, 4th of July games & BBQ, Memorial Golf Tournament, Just For Kids Holiday Shopping event, Memorial Day Yard Sale, Veteran's Day Craft Fair, and the Kanc-a-thon.

New for 2012 - Father Roger Bilodeau Community Center Building – heat tape was installed on the back side of the building to help with the ice buildup, hand dryers were added to the main bathrooms, and six round tables were donated to the Community Center from Inn Season Resorts and they are being used by the After School Program and the Senior Center lunches.

Lin-Wood Food Pantry – The Boston Red Sox donated 100 Turkeys in November as a part of the “100 Acts of Kindness” Campaign. The turkeys were distributed to those in need by the Food Pantry. The Lincoln-Woodstock Rotary Club donated a new chest freezer and the Lincoln-Woodstock Booster Club raised money for the Food Pantry with a 5K in the morning and the Annual Alumni Hoops for Hunger Basketball game and a Spaghetti dinner in the evening. Big thanks to the Lincoln Price Chopper for holding a food drive for the Food Pantry at Thanksgiving and Christmas. Two Yellow Planet Aid boxes were dropped off at the Father Roger Bilodeau Community Center in the fall; the Food Pantry will earn 2 cents per pounds that is collected. If any local businesses would like to host a Planet Aid box for the Food Pantry they will also earn 2 cents per pound that will be donated.

The Kanc Recreation Ski & Recreation Area – Purchased 5 new radios for the ski season operations. The Public Works Crew installed new drainage along the bottom of the Kanc Ski slope to alleviate the wet areas from the parking lot, the bull wheel hut, and along the bottom edge of the ski slope. In the fall the groomer underwent major repairs and the slope was mowed thanks to the Cannon Mountain in Franconia State Park that helped by providing alpine slope mowing services.

Lincoln-Woodstock Community Ball Field – Received hydro-seeding in the spring and a new water bubbler for the “home team” dugout in the summer.

Recreation Department (Cont.)

Lincoln-Woodstock Friends of Recreation – 2012 officers: President - Kim Pickering; Vice-President -Kristie Morris; Treasurer – Danielle Avery; Secretary – Rebecca Manning. This group coordinates and staffs many fundraising and non-fundraising events throughout the year. Fundraising events include: Memorial Day Yard Sale, Veteran’s Day Craft Fair, and the Kanc-a-thon. The non-fundraising “community pride” events include: 4th of July games & BBQ, Memorial Golf Tournament, and the Just for Kids Holiday Shopping event. Each event benefits the Lincoln-Woodstock community. Thank you Friends of Rec!

If you would like to find out more about the Lincoln-Woodstock Recreation Department please visit our website at www.lincolnnh.org/recreation or www.lincolnwoodstockfriendsofrec.weebly.com. Remember to LIKE US on FACEBOOK or for current updates on the fun activities going on right here in town email communitycenter@lincolnnh.org and join our email distribution list.

Looking Forward

In September we welcomed our new Recreation Program Coordinator, Heather Hoyt to the Department. Heather joins our team with a background filled with fitness programming, recreation programming, senior programming, graphic design, marketing, volunteer coordinating, event management, and coaching/mentoring. We look forward to introducing Heather to our current events and programs and assisting her in expanding our community offerings.

Special Thanks

LWRD has been described as being a great asset and value to our community. Our office is able to provide an expanse of activities at miniscule cost due in large part to the commitment from our Friends of Recreation Committee, our numerous dedicated volunteers, community organizations and businesses who support us financially as well with many hours of volunteerism. On behalf of the Lincoln-Woodstock Recreation Department and the Town of Lincoln and Woodstock we sincerely thank all of you for your commitment to recreation and our community. Lincoln-Woodstock is a better place because of it!

Respectfully Submitted,

Tara Tower !!

Tara Tower, CPRP
LWRD Recreation Director



Recreation Department (Cont.)

Recreation Vision Statement – To provide a full spectrum of community-driven recreation activities for all ages through the provision of recreation services. Together with the Lincoln-Woodstock Friends of Recreation and often in collaboration with related organizations, the Recreation Department strives to enhance the life in Lincoln and Woodstock by making a valued investment in the daily lives and wellbeing of our community.

Recreation Mission Statement – The Lincoln-Woodstock Recreation Department is committed to enriching and enhancing the quality of life for both Lincoln and Woodstock community residents and non-residents by:

- Offering affordable, high quality, diversified programming of recreational activities and events.
- Providing well maintained recreation facilities.
- Supporting other community groups that share an interest in recreational goals.

Friends of Recreation Mission Statement - The mission of the Lincoln-Woodstock Friends of Recreation is to promote community involvement and encourage support through both financial and volunteer opportunities for the broadening of services and activities for all ages.


Lincoln-Woodstock Food Pantry Mission Statement - The Lincoln-Woodstock Food Pantry is to support families in need. Contributions to the food pantry come solely from organizations, businesses, and members of the community. The pantry is currently operated by the Lincoln-Woodstock Recreation Department. However, aside from providing staff time and facility space for the pantry, it is not a tax-supported program. The pantry is not funded through Lincoln or Woodstock and therefore depends on the generosity of our fellow townspeople for all donations. The goal of the pantry is to provide a service that it will supplement the basic needs of our community members. This is accomplished by working in conjunction with local agencies, businesses, and churches to provide needed materials and donations. Monetary donations made to the Lincoln-Woodstock Food Pantry are exclusively used to purchase food and other needed items including; bread, meats, fruits, vegetables, baby food, formula, diapers, cereal, pasta, dairy products, and toiletries. The focus of the pantry is to provide a variety of essential items to promote healthful living. An availability of nutrient-rich foods enables people to develop healthy eating habits. It is our hope that those who utilize the food pantry will one day be able to give back the way that so many have given for them. The continuing generosity and caring of our community is what makes this program possible. The Lincoln-Woodstock Food Pantry is a community initiative and its success depends on the residents of Lincoln and Woodstock.

Solid Waste Facility Annual Report 2012

I thought that this year I would give you all some perspective of your recycling efforts and how much efficiency we have accomplished since 1998 when I first started to keep records of what was sent out and taken in during the course of each year. In 1998 we sent out 124 tn of comingle in 29 hauls at a cost of \$8447. In 2012 we sent 235 tn in 33 hauls at a cost of \$6708. As you can see we have doubled our comingled recycling, reduced our disposal cost and only added 4 more hauls. For our MSW or our regular waste in 1998 we sent out 955 tn in 72 hauls at a cost of \$60,844. In 2012 we sent out 862tn in 63 hauls at a cost of \$72,114. As you can see for our MSW we have reduced tonnage, reduced the number of hauls and cost have increased only a little in almost 15 years. As for the C&D or construction and demolition in 1998 we sent out 383 tn in 66 hauls at a cost of \$32,986. In 2012 we sent out 393tn in 43 hauls at a cost of \$36,463. The C&D tonnage tends to fluctuate the most however we have been able to send out more tonnage in each haul thus reducing the number of hauls it takes to dispose of our C&D. Also in 1998 we took in \$40,000 and in 2012 we took in \$74,833. We are on track to hit the \$1,000,000 mark! Yes one million in revenue returned to the taxpayers during the early part of 2013. We were awarded another grant for \$5000 toward the purchase of the new skid steer loader and have been informed that we have been awarded a \$3600 grant toward the purchase of a new bailer as our old 30plus year old bailer has seen better days. For the past 2 years we have submitted a reduced operating budget. All of these changes are a direct result of your support in recycling and your support at the town meeting level. I think I can speak for my staff as well as myself when I say that without your help and support none of this would be possible. We will continue to try to improve on the way we dispose of your solid waste as well as look to find more and better ways to improve recycling rates and revenue.

	Amount	Cost	Revenue	Cost Avoidance
Co-Mingle	235/tn	\$6,708	\$0	\$19,682
MSW	861/tn	\$72,114	\$0	\$0
C&D	393/tn	\$36,463	\$32,275	\$0
Newsprint	38/tn	\$0	\$2,916	\$3,183
Scrap Steel	63/tn	\$0	\$16,039	\$5276
Cardboard	132/tn	\$0	\$13,648	\$11,055
Aluminum Cans	11,000/lb	\$0	\$6,188	\$460
Textiles	5/tn	\$0	\$0	\$418
Brush	40/yd	\$0	\$0	\$0
Waste Oil	1000/gal est	\$0	\$0	\$0
Fryolator Grease	500/gal est	\$0	\$0	\$0
Compost	100/yr est	\$1000	\$0	\$0
Totals		\$116,285	\$71,066	\$40,074

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 2012
(unaudited)

	<u>DEBITS</u>	<u>2012</u>	<u>2011</u>
<u>UNCOLLECTED TAXES - BEG. OF YEAR</u>			
Property Taxes			\$863,974.61
<u>TAXES COMMITTED THIS YEAR</u>			
Property Taxes		\$9,554,235.00	
Other Charges		\$120.00	\$1,576.00
<u>OVERPAYMENT REFUNDS</u>			
Property Taxes		\$17,465.64	
Cost Before Lien			\$2,274.50
Interest - Late Tax		\$5,345.74	\$21,845.33
TOTAL DEBITS		\$9,577,166.38	\$889,670.44

	<u>CREDITS</u>	<u>2012</u>	<u>2011</u>
<u>REMITTED TO TREASURER</u>			
Property Taxes		\$8,651,161.84	\$672,078.43
Interest (include lien conversion)		\$5,345.74	\$21,845.33
Conversion to Lien (principal only)			\$167,975.18
Other Charges		\$90.00	\$3,820.50
ABATEMENTS MADE		\$23.00	\$23,951.00
<u>UNCOLLECTED TAXES - END OF YEAR</u>			
Property Taxes		\$920,515.80	
Other Charges		\$30.00	
TOTAL CREDITS		\$9,577,166.38	\$889,670.44

Tax Collector Annual Report 2012

(unaudited)

DEBITS

	<u>Last year's levy 2011</u>	<u>2010</u>	<u>2009</u>	<u>2008-2003</u>
Unredeemed Liens Balance - Beg. of Year		\$145,563.66	\$90,012.81	\$11,689.50
Liens Exceuted During Fiscal Year	\$180,318.78			
Interest & Costs Collected (After Lien Execution)	\$3,212.38	\$9,239.90	\$6,339.11	
TOTAL DEBITS	\$183,531.16	\$154,803.56	\$96,351.92	\$11,689.50

CREDITS

	<u>Last year's levy 2011</u>	<u>2010</u>	<u>2009</u>	<u>2008-2003</u>
REMITTED TO TREASURER				
Redemptions	\$46,954.75	\$21,268.77	\$17,020.33	
Interest & Costs Collected (After Lien Execution)	\$2,774.38	\$9,427.90	\$6,519.11	
Abatements of Unredeemed Liens	\$2,136.12			
Liens Deeded to Municipality				
Unredeemed Liens - Balance end of Year	\$131,665.91	\$124,106.89	\$72,812.48	\$11,689.50
TOTAL CREDITS	\$183,531.16	\$154,803.56	\$96,351.92	\$11,689.50

Respectfully submitted,

Susan Whitman

Susan Whitman
Tax Collector

Town Clerk's Report Annual Report 2012

Cash on hand January 1, 2012	\$	250.00
2012 Motor Vehicle Registrations	\$	285,438.25
2012 Dog Licenses	\$	821.00
Town of Lincoln		
State of New Hampshire Fee	\$	465.50
2012 Dog Late Fees & Fines	\$	291.00
2012 Vitals-Birth, Marr. & Death	\$	615.00
Town of Lincoln Fees		
State of New Hampshire Fee	\$	1,985.00
2012 UCC Filings	\$	1,140.00
2012 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines	\$	909.29
TOTAL RECEIPTS		\$ 291,915.04

Remittances to Treasurer

Cash on hand December 31, 2012	\$	250.00
2012 Motor Vehicle Registrations	\$	285,438.25
2012 Dog Licenses	\$	821.00
Town of Lincoln Fees		
State of New Hampshire Fee	\$	465.50
2012 Dog Late Fees & Fines	\$	291.00
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TOTAL RECEIPTS		\$ 291,915.04

Respectfully submitted,



Susan Whitman
Town Clerk

2012 Statement of Appropriations Taxes Assessed and Tax Rate

Town Share of Rate:

Appropriations	\$ 11,869,417
Less: Revenues	\$ 7,661,619
Less: Shared Revenues	\$ -
Add: Overlay	\$ 70,304
Add: War Service Credits	\$ 44,500

Net Town Appropriation \$ 4,322,602

Approved Town Tax Rate \$ 5.73 45% of Total Rate

Local School Share of Rate:

School Appropriations - Lincoln	\$ 3,996,378
Less: State Education Taxes	\$ 1,868,035
Less: Adequate Education Grant	\$ -
Net Local School Appropriation	<u>\$ 2,128,343</u>

Approved Local School Tax Rate \$ 2.82 22% of Total Rate

State Education Share of Rate:

Equalized Valuation (no utilities) 781,604,746x2.39	<u>\$ 1,868,035</u>
Divided by Local Assessed Valuation (no utilities) 745,847,900	
Excess State Education Taxes to be Remitted to State	\$ -

Approved State School Tax Rate \$ 2.50 20% of Total Rate

County Share of Rate:

County Assessment	\$ 1,271,608
Less: Shared Revenues	\$ -

Net County Appropriations \$ 1,271,608

Approved County Tax Rate \$ 1.68 13% of Total Rate

TOTAL TAX RATE

\$ 12.73 100%

Commitment Analysis:

Total Property Taxes Assessed	\$ 9,590,588
Less: War Service Credits	<u>\$ 44,500</u>
Total Property Tax Commitment	<u>\$ 9,546,088</u>

Proof of Rate:

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$ 745,847,900	\$ 2.50	\$ 1,868,035
All Other Taxes	\$ 755,226,600	\$ 10.23	<u>\$ 7,722,553</u>
TOTAL			<u>\$ 9,590,588</u>

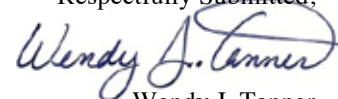
Treasurer's Annual Report

January 1, 2012 - December 31, 2012

Bank Balances	<u>Year Ending 2012</u>	
NH Public Deposit Investment Pool-General	4,469.40	
NH Public Deposit Investment Water Treat Cell	11,944.58	
NH Public Deposit Investment Sewer Tap	33,248.38	
Citizens Bank - General/Police Detail	20,036.01	
Citizens Bank - Investment	2,570,081.46	
Citizens Bank - Target	125,000.00	
Citizens - Escrow	3,015.59	
Citizens Bank - Bond Proceeds	1,612.52	
Bank of New Hampshire - Sewer Tap	116,536.02	
Bank of New Hampshire - Water Tap	100,089.28	
Bank of New Hampshire - Water Treatment Cell	87,878.48	
Bank of New Hampshire - Lease/Escrow	637.49	
Bank of New Hampshire - Water Treatment Cell II	<u>260,975.60</u>	
		3,335,524.81

Fund Balances	<u>12/31/2012</u>	
General Fund/Police Detail	2,719,586.87	
Sewer Tap Fee	149,784.40	
Water Tap Fee	100,089.28	
Water Treatment Cell	360,798.66	
Lease/Escrow	3,653.08	
Bond Proceeds	<u>1,612.52</u>	
		3,335,524.81

Respectfully Submitted,



Wendy J. Tanner
Town Treasurer

TREASURERS BALANCE SHEET

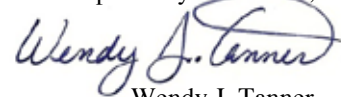
Town of Lincoln New Hampshire

December 31, 2012

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	3,335,524.81

Respectfully Submitted,



Wendy J. Tanner
Town Treasurer

2012 Trustees of the Trust Funds

Account Name	Beginning Balance 12/31/11	Deposits	Expenses	YTD Interest	Ending Balance 12/31/12
Solid Waste Facility Improv.	\$ 20,817.75	\$ 15,000.00		\$ 8.18	\$ 35,825.93
Fire Truck & Equipment	\$ 113,008.19	\$ 20,000.00	\$ 90,440.00	\$ 23.03	\$ 42,591.22
Revaluation	\$ 9,353.16	\$ 26,000.00	\$ 16,545.62	\$ 2.81	\$ 18,810.35
Public Works Vehicles	\$ 45,541.77	\$ 45,100.00	\$ 550.00	\$ 17.86	\$ 90,109.63
Police Dept. Equipment	\$ 15,200.93	\$ 10,000.00	\$ 6,911.90	\$ 4.17	\$ 18,293.20
Sewer System Rehab.	\$ 31,709.46	\$ 22,000.00	\$ 21,509.92	\$ 12.06	\$ 32,211.60
Water System Rehab.	\$ 1,055.10	\$ 239,460.00	\$ 72,270.72	\$ 3.04	\$ 168,247.42
Road & Street Reconstruction	\$ 234,474.66	\$ 319,000.00	\$ 401,910.39	\$ 57.71	\$ 151,621.98
Engineering & Planning	\$ 3,708.72		\$ 3,500.00	\$ 0.39	\$ 209.11
Roland Dubois Settlement	\$ 229,279.43	\$ 40,363.46		\$ 89.34	\$ 269,732.23
Kanc Rec Area Equipment	\$ 37,602.78	\$ 33,000.00		\$ 14.72	\$ 70,617.50
Memorial Park	\$ 100.49			\$ -	\$ 100.49
Cemetery Trust Fund	\$ 61,071.56			\$ 23.75	\$ 61,095.31
Community Bldg Exp. Trust	\$ 7,455.28	\$ 5,000.00	\$ 2,709.04	\$ 2.44	\$ 9,748.68
Cemetery Maint Exp Trust	\$ 16,656.50	\$ 2,750.00		\$ 6.47	\$ 19,412.97
Property & Bldg Maint.	\$ 21,461.51	\$ 35,000.00	\$ 32,240.36	\$ 8.18	\$ 24,229.33
Village Core	\$ 33,685.22			\$ 13.08	\$ 33,698.30
Employee Separation	\$10,617.95	\$ 10,000.00	\$ 11,880.63	\$ 4.14	\$ 8,741.46
Library Technology	\$ 1,087.58	\$1,000	\$ -	\$ 0.45	\$ 2,088.03
Library Building	\$ 180.41	\$ 5,000.00		\$ 0.14	\$ 5,180.55
Total	\$ 894,068.45	\$ 828,673.46	\$ 660,468.58	\$ 291.96	\$ 1,062,565.29

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

2012 Summary of Valuation

Value of Land Only:

Current Use	\$	68,200
Residential		162,665,150
Commericail/Industrial		38,620,550
		38,620,550

Total Value of Taxable Land **\$ 201,353,900**

Value of Buildings Only:

Residential	\$	470,341,150
Manufactured Housing		2,516,700
Commercial/Industrial		74,488,150
		74,488,150

Total Value of Taxable Buildings **\$ 547,346,000**

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

Total Value Before Exemptions **\$ 758,078,600**

Less: Value of Elderly Exemptions (2,837,000)

Less: Value of Blind Exemptions (15,000)

Total Valuation on Which Tax Rate is Computed **\$ 755,226,600**

Less: Public Utilities (9,378,700)

Net Valuation without utilities on which tax rate for state education tax is computed **\$ 745,847,900**

2012 Statement of Estimated and Actual Revenues (unaudited)

		2012 BUDGET	2012ACTUAL
<u>Revenue from Taxes:</u>			
3186-000	Payment in lieu of taxes	175,785.00	179,425.00
3190-000	Interest on Taxes	72,000.00	49,772.39
<u>Revenue from Licenses, Permits & Fees:</u>			
3210-000	UCC Fees	1,095.00	1,140.00
3210-001	Application Fees	5,150.00	3,202.39
3210-003	Sign Permits	320.00	220.00
3220-000	Motor Vehicle Fees	250,000.00	284,747.25
3290-000	Dog Licenses	800.00	1,112.00
3290-001	Misc Income/NSF	430.00	991.29
3290-002	Vital Records	700.00	603.00
3290-009	Cable TV Franchise Fees	54,000.00	65,544.10
<u>Revenue from Other Governments:</u>			
3351-001	Meals & Room Tax Distribution	59,000.00	74,052.18
3353-000	Highway Block Grant	27,396.00	27,252.82
3352-000	Water Filtration Grant	56,740.00	37,826.76
3359-000	Rail Road Fund		255.00
3400-000	School Resource Officer	45,000.00	30,429.50
3359-002	FEMA Disaster Relief Funds	6,107,000.00	929,973.40
3379-300	TOW - SW	186,437.00	173,989.07
3379-301	TOW - RC	114,036.00	112,620.94
3379-302	TOW - CB	49,116.00	49,202.64
<u>Revenue from Charges for Services:</u>			
3401-100	Ex. Misc Income/NSF	3,600.00	2,216.99
3401-101	Ex - Grant	250.00	0.00
3401-200	PD - Misc Income	5,000.00	2,326.04
3401-201	PD - Grant Revenue	52,154.00	76,288.04
3401-202	PD - Parking Tickets	3,500.00	1,984.00
3401-203	PD - Court Reimbursements	5,000.00	888.73
3401-203	PD - False Alarms		315.00
3401-207	PD - Copies of Reports	1,000.00	1,172.00
3401-300	FD - Misc Income		150.00
3401-500	PW - Misc Income		310.00
3401-602	SW - Recycling Rev	20,000.00	17,029.03
3401-603	SW - Tipping Rev	20,000.00	20,373.10
3401-604	SW - Grant	0.00	3,750.00
3401-700	WT - Misc Inome	4,000.00	3,725.00
3401-703	WT - Water Meter Equipment		45.00
3401-701	WT - Grant		1,250.00
3401-800	RC - Misc Income	100.00	180.00
3401-802	RC - Ski Area Rev	16,000.00	17,262.00
3401-801	RC - Grant		2,000.00
3401-803	RC - Summer Camp	8,000.00	9,282.27
3401-807	RC - Adventure Campe	7,000.00	7,808.22
3401-804	CB - Grafton Sr.	5,670.00	5,861.11
3401-805	CB - Child Care	10,710.00	11,406.20
3401-806	CB - After School	4,500.00	6,509.15
3401-808	CB - Misc Income	1,300.00	335.00
3401-902	LB - Equip User Fees	1,000.00	964.00
<u>Revenue from Miscellaneous:</u>			
3501-000	Sale of Cemetery Lots	1,000.00	1,200.00
3501-001	Sale of Town Property		79,160.00
3502-000	Interest on Deposits	2,000.00	759.01
3506-600	Insurance Reimbursement		12,192.91
3509-003	Sale of Steel from Loon Bridge		19,205.10
3509-001	FCI		1,200.00
3503-002	Lease Town Property	2,200.00	1,596.85
3508-001	Loon Mtn Donation Settlement	37,000.00	40,363.46
<u>Other Revenue Sources</u>			
	Voted from Fund Balance	339,750.00	339,750.00
TOTAL REVENUES		\$ 7,755,739.00	\$ 2,711,217.94

2012 Detailed Statement of Payments

(unaudited)

	2012 <i>Budgeted</i>	2012 <i>Expended</i>	<i>(Over)</i> <i>Under</i> <i>Budget</i>
GENERAL GOVERNMENT			
<i>Executive</i>			
Payroll	136,097.00	125,461.22	10,635.78
Public Officials Payroll	22,626.00	22,625.76	0.24
Telephone	4,000.00	3,529.08	470.92
Dues, Travel & Conferences	12,070.00	11,258.19	811.81
Contracted Services	51,375.00	48,398.14	2,976.86
Materials & Supplies	11,500.00	11,386.31	113.69
<i>Subtotal Executive</i>	\$ 237,668.00	\$ 222,658.70	\$ 15,009.30
<i>Tax Collector/Town Clerk</i>			
Payroll	23,396.00	23,117.15	278.85
Payroll Officials	20,075.00	19,931.05	143.95
Dues, Travel & Conferences	855.00	405.29	449.71
Contracted Services	10,301.00	8,084.13	2,216.87
Materials & Supplies	2,259.00	2,031.88	227.12
<i>Subtotal Elections</i>	\$ 56,886.00	\$ 53,569.50	\$ 3,316.50
<i>Elections</i>			
Payroll-Elections	2,570.00	2,100.34	469.66
Contracted Services	420.00	18.75	401.25
Materials & Supplies	1,000.00	766.11	233.89
<i>Subtotal Elections</i>	\$ 3,990.00	\$ 2,885.20	\$ 1,104.80
<i>Legal Expenses</i>			
	33,000.00	30,565.24	\$ 2,434.76
<i>Subtotal Legal Expenses</i>	\$ 33,000.00	\$ 30,565.24	\$ 2,434.76
<i>Personnel Administration</i>			
HealthTrust Health Insurance	189,324.00	179,527.04	9,796.96
Health/Dental Insurance Union	121,330.00	126,351.43	(5,021.43)
Life Insurance	6,769.00	9,729.26	(2,960.26)
Disability Insurance	11,163.00	10,250.51	912.49
Dental Plan Employee	8,247.00	8,160.11	86.89
FICA Tax Expense	65,409.00	66,475.05	(1,066.05)
Medicare Tax Expense	23,905.00	23,407.77	497.23
Pension Contribution-Police	109,243.00	108,188.21	1,054.79
Pension Contribution-Others	81,979.00	74,593.62	7,385.38
Unemployment Compensation	5,524.00	5,524.00	-
Workers' Compensation	25,148.00	18,860.00	6,288.00
Performance Bonus	5,000.00	1,300.00	3,700.00
<i>Subtotal Personnel Administration</i>	\$ 653,041.00	\$ 632,367.00	\$ 20,674.00
<i>Planning</i>			
Payroll	37,210.00	28,192.03	9,017.97
Employment Training & Expenses	1,200.00	536.95	663.05
Dues, Travel & Conferences	3,540.00	3,614.76	(74.76)
Contracted Services	8,700.00	7,062.59	1,637.41
Materials & Supplies	1,175.00	928.96	246.04
Office Equipment	100.00	-	100.00
<i>Subtotal Planning</i>	\$ 51,925.00	\$ 40,335.29	\$ 11,589.71

2012 Detailed Statement of Payments

(unaudited)

	<i>2012 Budgeted</i>	<i>2012 Expended</i>	<i>(Over) Under Budget</i>
GENERAL GOVERNMENT (Continued)			
<i>Town Building</i>			
Contracted Services	2,500.00	3,106.50	(606.50)
Electricity	18,000.00	17,141.22	858.78
Heating Oil	8,100.00	2,763.04	5,336.96
Materials & Supplies	4,000.00	3,411.46	588.54
Building & Property Maintenance	18,475.00	15,575.04	2,899.96
Subtotal Town Building	\$ 51,075.00	\$ 41,997.26	\$ 9,077.74
<i>Cemetery</i>			
Payroll	6,925.00	6,720.67	204.33
Materials & Supplies	4,900.00	4,648.09	251.91
Fuel - Equipment & Vehicles	300.00	657.71	(357.71)
Equipment	200.00	0.00	200.00
Subtotal Cemetery	\$ 12,325.00	\$ 12,026.47	\$ 298.53
<i>Insurances</i>			
Property Liability	32,509.00	32,509.00	-
Subtotal Insurances	\$ 32,509.00	\$ 32,509.00	\$ -
<i>Contingency</i>			
	75,000.00	\$ 49,511.11	25,488.89
Subtotal Contingency	\$ 75,000.00	\$ 49,511.11	\$ 25,488.89
<i>Discounts-Abatements-Refunds</i>			
Overlay	-	-	-
Abatements & Refunds	-	-	-
Subtotal Discounts-Abatements-Refunds	\$ -	\$ -	\$ -
Total General Government	\$ 1,207,419.00	\$ 1,118,424.77	\$ 88,994.23
PUBLIC SAFETY			
<i>Police</i>			
Payroll	681,902.00	727,495.16	(45,593.16)
Payroll-Overtime	90,879.00	35,164.64	55,714.36
Payroll-Overtime Holidays	-	-	-
Grant Expenditures	7,154.00	1,120.00	6,034.00
Telephone	8,000.00	8,949.34	(949.34)
Dues, Training, Travel & Conferences	12,000.00	12,861.90	(861.90)
Contracted Services	73,980.00	72,696.50	1,283.50
Materials & Supplies	6,000.00	7,946.10	(1,946.10)
Vehicles- Fuel & Maint.	27,400.00	33,028.16	(5,628.16)
Uniforms & Personal Equipment	8,200.00	9,309.84	(1,109.84)
Equipment	5,000.00	5,153.65	(153.65)
Subtotal Police	\$ 920,515.00	\$ 913,725.29	\$ 6,789.71

2012 Detailed Statement of Payments

(unaudited)

	<i>2012 Budgeted</i>	<i>2012 Expended</i>	<i>(Over) Under Budget</i>
PUBLIC SAFETY (Continued)			
<i>Fire</i>			
Payroll	38,430.00	28,334.29	10,095.71
Telephone	1,000.00	1,509.34	(509.34)
Employment Training/Expense	4,800.00	1,497.45	3,302.55
Dues/Travel/Conference	1,000.00	161.86	838.14
Contracted Services	12,950.00	7,262.53	5,687.47
Electricity	1,700.00	1,455.03	244.97
Heating Fuel	5,940.00	5,419.04	520.96
Materials & Supplies	1,750.00	1,635.60	114.40
Fuel - Vehicles & Equipment	2,436.00	3,387.41	(951.41)
Equipment	10,300.00	20,714.31	(10,414.31)
Fire Details & Equipment	2,000.00	83.00	1,917.00
Subtotal Fire	\$ 82,306.00	\$ 71,459.86	\$ 10,846.14
<i>Emergency Management</i>			
Payroll	2,600.00	2,600.00	0.00
Employment Training & Expenses	5,000.00	2,196.89	2,803.11
Contracted Services	3,000.00	3,217.85	(217.85)
Materials & Supplies	3,000.00	2,845.79	154.21
Equipment	6,000.00	6,919.78	(919.78)
Subtotal Civil Defense	\$ 19,600.00	\$ 17,780.31	\$ 1,819.69
TOTAL PUBLIC SAFETY	\$ 1,022,421.00	\$ 1,002,965.46	\$ 19,455.54
HIGHWAYS & STREETS			
<i>Public Works</i>			
Payroll	155,008.00	155,185.98	(177.98)
Payroll Overtime	12,777.00	7,444.31	5,332.69
Telephone	2,700.00	2,998.82	(298.82)
Dues, Travel & Conferences	400.00	-	400.00
Contracted Services	6,800.00	7,881.59	(1,081.59)
Electricity	3,500.00	2,468.20	1,031.80
Heating Fuel	7,565.00	5,928.16	1,636.84
Materials & Supplies	11,400.00	16,542.23	(5,142.23)
Fuel - Equipment & Vehicles	25,688.00	19,071.34	6,616.66
Sand & Salt	19,000.00	21,064.45	(2,064.45)
Equipment	3,000.00	6,414.40	(3,414.40)
Uniforms	2,500.00	2,492.20	7.80
Highway Block Grant	27,396.00	-	27,396.00
Subtotal Public Works	\$ 277,734.00	\$ 247,491.68	\$ 30,242.32

2012 Detailed Statement of Payments

(unaudited)

	<i>2012 Budgeted</i>	<i>2012 Expended</i>	<i>(Over) Under Budget</i>
HIGHWAYS & STREETS (Continued)			
<i>Street Lights</i>	44,000.00	41,591.27	2,408.73
Subtotal Street Lights	\$ 44,000.00	\$ 41,591.27	\$ 2,408.73
TOTAL HIGHWAYS & STREETS	\$ 321,734.00	\$ 289,082.95	\$ 32,651.05
SANITATION			
<i>Solid Waste</i>			
Payroll	116,809.00	119,449.17	(2,640.17)
Payroll - Part-Time	2,690.00	2,340.00	350.00
Telephone & Alarms	1,300.00	1,438.74	(138.74)
Dues, Travel & Conferences	600.00	435.00	165.00
Contracted Services	181,718.00	162,763.60	18,954.40
Electricity	3,975.00	3,347.99	627.01
Materials & Supplies	3,000.00	3,122.15	(122.15)
Contingency	1,000.00	-	1,000.00
Repairs & Equipment	11,140.00	9,044.07	2,095.93
Uniforms	1,500.00	1,416.30	83.70
Grant	-	-	-
Subtotal Solid Waste	\$ 323,732.00	\$ 303,357.02	\$ 20,374.98
<i>Sewer</i>			
Contracted Services	204,295.00	211,523.04	(7,228.04)
Subtotal Sewer	\$ 204,295.00	\$ 211,523.04	\$ (7,228.04)
TOTAL SANITATION	\$ 528,027.00	\$ 514,880.06	\$ 13,146.94
WATER DISTRIBUTION & TREATMENT			
Payroll	43,404.00	40,663.30	2,740.70
Payroll Overtime	4,140.00	6,132.20	(1,992.20)
Telephone & Alarms	4,500.00	4,974.90	(474.90)
Employment Training & Expenses	600.00	-	600.00
Dues, Travel & Conferences	1,670.00	768.00	902.00
Contracted Services	27,836.00	24,579.71	3,256.29
Electricity	128,000.00	112,885.11	15,114.89
Heating Fuel	28,800.00	25,570.13	3,229.87
Materials & Supplies	3,000.00	2,480.86	519.14
Equipment	-	1,142.35	(1,142.35)
Chemicals	32,000.00	40,173.08	(8,173.08)
Uniforms	500.00	372.80	127.20
U.S.G.S. Monitoring	8,000.00	7,450.00	550.00
Subtotal Water	\$ 282,450.00	\$ 267,192.44	\$ 15,257.56
TOTAL WATER DIST. & TREATMENT	\$ 282,450.00	\$ 267,192.44	\$ 15,257.56

2012 Detailed Statement of Payments (unaudited)

	2012 <i>Budgeted</i>	2012 <i>Expended</i>	<i>(Over) Under Budget</i>
HEALTH & WELFARE			
<i>Health Appropriations</i>	50,465.00	50,465.00	-
Subtotal Health Appropriations	\$ 50,465.00	\$ 50,465.00	\$ -
<i>Welfare</i>			
Rent Assistance	23,000.00	18,267.32	4,732.68
Food/Medical/Etc.	1,500.00	1,362.62	137.38
Electricity	2,500.00	1,373.06	1,126.94
Heat	3,000.00	2,977.14	22.86
Subtotal Welfare	\$ 30,000.00	\$ 23,980.14	\$ 6,019.86
TOTAL HEALTH & WELFARE	\$ 80,465.00	\$ 74,445.14	\$ 6,019.86
CULTURE & RECREATION			
<i>Recreation</i>			
Payroll	121,880.00	123,005.08	(1,125.08)
Telephone	1,700.00	2,068.57	(368.57)
Dues, Travel & Conferences	5,434.00	4,840.13	593.87
Contracted Services	21,545.00	18,813.64	2,731.36
Electricity	10,143.00	9,081.66	1,061.34
Materials & Supplies	14,000.00	12,622.08	1,377.92
Fuel - Equipment & Vehicles	8,375.00	8,019.23	355.77
Propane	2,760.00	1,602.45	1,157.55
Equipment	5,650.00	4,658.38	991.62
Subtotal Recreation	\$ 191,487.00	\$ 184,711.22	\$ 6,775.78
<i>Community Center</i>			
Payroll	46,170.00	44,726.29	1,443.71
Telephone	1,024.00	1,121.53	(97.53)
Contracted Services	1,972.00	1,832.33	139.67
Electricity	9,500.00	7,689.88	1,810.12
Heating Fuel	14,600.00	13,443.35	1,156.65
Materials/Supplies	3,070.00	3,877.48	(807.48)
Propane	1,000.00	873.06	126.94
Bldg/Prop Maint.	3,000.00	4,067.43	(1,067.43)
Subtotal Community Center	\$ 80,336.00	\$ 77,631.35	\$ 2,704.65
<i>Library</i>			
Payroll	65,907.00	64,514.72	1,392.28
Print Materials	5,300.00	4,830.97	469.03
Telephone	1,050.00	1,138.84	(88.84)
Employee Training & Expenses	2,550.00	1,641.86	908.14
Building Maintenance	2,000.00	1,711.83	288.17
Speakers & Programs	400.00	527.06	(127.06)
Contracted Services	2,460.00	2,056.05	403.95
Electricity	4,150.00	3,993.29	156.71
Heating Fuel	4,140.00	2,898.00	1,242.00
Materials & Supplies	2,400.00	2,334.07	65.93
Serials	1,300.00	904.47	395.53
Audio and Visual	1,200.00	1,123.99	76.01
Technology	-	-	-
Subtotal Library	\$ 92,857.00	\$ 87,675.15	\$ 5,181.85

2012 Detailed Statement of Payments (unaudited)

	2012 <i>Budgeted</i>	2012 <i>Expended</i>	<i>(Over)</i> <i>Under</i> <i>Budget</i>
CULTURE & RECREATION (Continued)			
<i>Patriotic Purposes</i>	8,630.00	6,547.27	2,082.73
Subtotal Patriotic Purposes	\$ 8,630.00	\$ 6,547.27	\$ 2,082.73
TOTAL CULTURE & RECREATION	\$ 373,310.00	\$ 356,564.99	\$ 16,745.01
DEBT SERVICE			
Principal Bonds & Notes	438,774.00	439,048.26	(274.26)
Interest Bonds & Notes	207,603.00	169,583.74	38,019.26
Interest Tax Anticipation Notes	1.00	-	1.00
Bond Expenses 2010	-	-	-
SUBTOTAL DEBT SERVICE	\$ 646,378.00	\$ 608,632.00	\$ 37,746.00
CAPITAL OUTLAY			
<i>Capital Appropriations</i>			
Police Dept Vehicles	25,000.00	24,100.95	899.05
Irene Rep;airs	0.00	94,513.90	(94,513.90)
Loon Mtn Bridge Reconstruction	6,000,000.00	139,071.65	5,860,928.35
WWTP - Stabilization	493,000.00	437,833.91	55,166.09
Bunker Lane Levee	70,000.00	65,755.00	4,245.00
Subtotal Capital Appropriations	\$ 6,588,000.00	\$ 761,275.41	\$ 5,826,724.59
<i>Capital Reserves</i>			
Revaluation	26,000.00	26,000.00	-
Community Building	5,000.00	5,000.00	-
PW Vehicle	45,100.00	45,100.00	-
FD Truck/Equipment	20,000.00	20,000.00	-
Sewer Rehab.	22,000.00	22,000.00	-
Water Rehab.	230,000.00	230,000.00	-
Police Equipment	10,000.00	10,000.00	-
Roads & Streets	319,000.00	319,000.00	-
Library Technology	1,000.00	1,000.00	-
Solid Waste Improvements	15,000.00	15,000.00	-
Roland Dubois Settlement	40,363.46	40,363.46	-
Kanc Rec Equipment	33,000.00	33,000.00	-
Village Core	-	-	-
Property & Building Maint.	35,000.00	35,000.00	-
Engineering & Planning	-	-	-
Cemetery Expandable Trust Fund	2,750.00	2,750.00	-
Library Building	5,000.00	5,000.00	-
Employee Separation	10,000.00	10,000.00	-
Subtotal Capital Reserves	\$ 819,213.46	\$ 819,213.46	\$ -
TOTAL CAPITAL OUTLAY	\$ 7,407,213.46	\$ 1,580,488.87	\$ 5,826,724.59
TOTAL BUDGET	\$ 11,869,417.46	\$ 5,812,676.68	\$ 6,056,740.78

Town of Lincoln

Town Meeting Minutes

March 13, 2012

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 13, 2012. Moderator Robert Wetherell called the meeting to order at 10:00 am. Johnna Hart made a motion to dispense with the reading of the entire warrant until 7:30 o'clock in the evening. Laurel Kuplan seconded the motion. Vote was in the affirmative – unanimous. Robert Wetherell declared the polls open. At this time, Moderator Robert Wetherell announced the public notice regarding Article 2 Amendment 9. The public notice read as follows:

A petition has been received by the Town of Lincoln protesting the adoption of a proposed amendment to the Land Use Plan Ordinance. The amendment that is subject to the protest petition appears as Article #2 Amendment #9 on the official ballot, which will be voted upon at the town meeting scheduled for Tuesday March 13, 2012. A copy of this notice shall be posted at the polling place and the town moderator shall announce that a protest petition has been received at the opening of town meeting.

As a result of the receipt of this protest petition, a two-thirds vote at town meeting will be required to pass the Land Use Plan Ordinance amendment.

Board of Selectmen

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, Moderator, Budget Committee Members, Library Trustee, Cemetery Trustee, Trustee of Trust Funds, and Supervisor of the Checklist.

For Selectman – Three-year term (Vote for one)
Tamra A. Ham – 68 votes

Moderator – Two-year term (Vote for one)
Robert J. Wetherell – 96 votes

Budget Committee – Three-year term (Vote for four)
Lutz N. Wallem – 72 votes
Deanna Huot – 101 votes

Budget Committee – Two-year term (Vote for one)

Budget Committee – One-year term (Vote for one)

Library Trustee – Three-year term (Vote for two)
Russell R. Bradshaw – 93 votes

Cemetery Trustee – Three-year term (Vote for one)
Helena O'Rourke – 94 votes

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

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

Supervisor of the Checklist – Six-year term (Vote for one)
Janet C. Peltier – 97 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 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).

YES – 90 NO – 11

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). **YES – 92 NO – 9**

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).

YES – 85 NO – 15

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).

YES – 83 NO – 17

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

YES – 80 NO – 15

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).

YES – 83 NO – 12

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).

YES – 80 NO – 13

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).

YES – 71 NO – 18

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).

YES – 15 NO – 73

RESULTS OF THE 2012 TOWN BUSINESS MEETING March 13, 2012

Moderator Robert Wetherell opened the official 2012 Lincoln Town Meeting at 7:40 pm. Robert welcomed everyone to the meeting and apologized for the late start. He informed everyone that Janet Peliter was deputized and Susan Whitman, the town clerk would be joining us shortly. We are pleased that you joined us this evening and recognize the importance of the decisions our community has to make on the warrant articles. Robert mentioned to the voters that there were copies of the Lincoln Town Report and the Lincoln-Woodstock Cooperative School District Annual Report in the back of the room. He also mentioned that page 39 of the Lincoln Town Report was incorrect and new sheets were being handed out as he spoke. Robert reminded the voters that the Lincoln-Woodstock School meeting would be held on March 22, 2012. The polls would be open for the election of officers from 2:00 pm until 6:00 pm and the business meeting would begin at 7:00 pm.

The moderator then reviewed the rules for the meeting:

1. All cellular phones should be tuned to silent.
2. Each participant will treat every other participant with respect and courtesy. The moderator will not allow personal attacks or inappropriate language.
3. Anyone wishing to address the meeting will use a microphone and first be recognized by the moderator. Speakers will begin by stating his or her name. All other speakers will be considered out of order. Non-voters may speak with permission.
4. Speaking will be limited to five minutes each. All new speakers who desire to speak will be given a chance to do so before one is given a second opportunity on the same issue.
5. Only Lincoln registered voters may vote and make motions.
6. Each Article needs a motion and a second in order to discuss it.
7. Only one amendment to a motion will be allowed on the floor at any one time. No

amendment to an amendment will be allowed; such proposals will be dealt with as subsequent amendments after the first amendment has been voted upon. All amendments will be submitted in writing to the moderator. The subject of the original article must be addressed in an amendment.

8. Moderator will call for a voice vote, standing vote, and/or split of the house vote. Secret ballot will require a petition, signed by five registered voters present, prior to any voting on that article.

After the rules were reviewed Robert read the election results of Article 1 & 2. They are as follows:

Article 1. Election of Officers

Selectman: Tamra Ham 68 – Moderator: Robert Wetherell 96

Budget Committee 3 yr.: Lutz Wallem 72 Deanna Huot 101

Library Trustee: Russell Bradshaw 93 – Cemetery Trustee: Helena O'Rourke

Supervisor of the Checklist: Janet Peltier 97

Article 2. Zoning Amendments

Amendment 1: 90 Yes 11 No; Amendment 2: 92 Yes 9 No; Amendment 3: 85 Yes 15 No;

Amendment 4: 83 Yes 17 No; Amendment 5: 80 Yes 15 No; Amendment 6: 83 Yes 12 No;

Amendment 7: 80 Yes 13 No; Amendment 8: 71 Yes 18 No; Amendment 9: 15 Yes 73 No

(Defeated)

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.)

Motion made by: Paul Beaudin

Seconded by: O J Robinson

Article 3 passed by voice vote

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 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.)

Moderator, Robert Wetherell recognized Town Manger, Peter Joseph. Peter explained in great detail the cost break up of the Loon Mountain Bridge to the voters. Chris Fournier, Project Engineer for the bridge from HEB Engineers in North Conway was available to answer any technical questions the voters may have in regards to the bridge.

After a lengthy informative discussion Article 4 was voted on.

Motion made by: Paul Beaudin

Seconded by: Charles Cook

Article 4 passed by voice vote

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.)

Motion made by: Paul Beaudin
Seconded by: Tamara Ham
Article 5 passed by voice vote

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.

O. J. Robinson made a motion to review the options of addressing the damage to the East Branch Pemigewasset River Granite Block Levee and to give the Selectmen input regarding future action.

Motion made by: O J Robinson
Seconded by: Patricia McTeague

Two options were presented to the voters on how the issue could be dealt with. Town Manager, Peter Joseph presented a detailed informative talk on both options.

Option 1: To appropriate money for engineering work this year in Article 7 and to appropriate money for the construction phase next year.

Option 2: To appropriate money to complete entire project this year.

The Board of Selectman recommended option 1.

The Selectman asked for a non-binding vote by show of hands as to what option the voters supported.

Option 1 received the most votes.

No further action taken.

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.)

Motion made by: O J Robinson
Seconded by: Patricia McTeague

Selectman, Peter Moore made a motion to amend Article 7 to raise and appropriate seventy thousand dollars (\$70,000). O J Robinson seconded the motion to amend.

Motion made by: Peter Moore
Seconded by: O J Robinson
Vote on amendment
Article 7 passed as amended by voice vote

Patricia McTeague made a motion to restrict Articles 3 through 7.

O J Robinson seconded the motion to restrict.

Motion to restrict passed by voice vote.

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.)

Motion made by: Paul Beaudin
Seconded by: Tamra Ham
Article 8 passed by voice vote unanimously

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.)

Motion made by: Edward Peterson Jr.
Seconded by: Tamra Ham
Article 9 passed by voice vote unanimously

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.)

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

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.)

Motion made by: Tamra Ham
Seconded by: Charles Cook
Article 11 passed by voice vote unanimously

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.)

Motion made by: Tamra Ham
Seconded by: Charles Cook
Article 12 passed by voice vote unanimously

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.)

Motion made by: Tamra Ham
Seconded by: Marilyn Sanderson
Article 13 passed by voice vote unanimously

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.)

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

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.)

Motion made by: Marilyn Sanderson
Seconded by: Charles Cook
Article 15 passed by voice vote

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.)

Patricia McTeague made the following motion to amend Article 16 to raise and appropriate forty thousand three hundred sixty three dollars and forty-six cents. (\$40,363.46).

Paul Beaudin seconded the amended motion.
Article 16 passed by voice vote unanimously as amended

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.)

Motion made by: Tamra Ham
Seconded by: Marilyn Sanderson
Article 17 passed by voice vote unanimously

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.)

Motion made by: Tamra Ham
Seconded by: Marilyn Sanderson
Article 18 passed by voice vote unanimously

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.)

Motion made by: Tamra Ham
Seconded by: Marilyn Sanderson
Article 19 passed by voice vote unanimously

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.)

Motion made by: Tamra Ham
Seconded by: Marilyn Sanderson
Article 20 passed by voice vote unanimously

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.)

Motion made by: Tamra Ham
Seconded by: Charles Cook

Article 21 passed by voice vote unanimously

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.)

Motion made by: Marilyn Sanderson

Seconded by: Charles Cook

Article 22 passed by voice vote unanimously

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.)

Motion made by: Tamra Ham

Seconded by: Marilyn Sanderson

Article 23 passed by voice vote unanimously

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)

Motion made by: Tamra Ham

Seconded by: Charles Cook

Article 24 passed by voice vote unanimously

ARTICLE 25. To see if the Town will vote to raise and appropriate twenty seven thousand three hundred 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.)

Motion made by: Marilyn Sanderson

Seconded by: Charles Cook

Article 25 passed by voice vote unanimously

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

Moderator Robert Wetherell recognized Selectman Patricia McTeague. Patricia thanked our new Town Moderator Robert for the fantastic job he did in conducting his first town meeting.

Patricia then announced that Peter Moore is leaving the Select Board this evening. He has served the Town of Lincoln for ten years with dedication, compassion and hard work. I think of Peter as a true "Yankee" in the very best sense of the word. Yankees were practical people, making due with what they had, and arranging society to suit its members.

Peter is an exemplary public servant and we are the beneficiaries of his outstanding service on the Planning Board and the Select Board.

On behalf of everyone at Town Hall, I want to thank Peter and let him know how very much he will be missed.

Peter, in the words of an old Irish Family Blessing: May peace and plenty bless your world with joy that long endures. May all life's passing seasons bring the best to you and yours! God bless you.

Peter Moore then stood at the podium and sincerely thanked everyone. He extended a sincere thank you to his fellow Selectman both current and previous that he had served with. I felt from the day I

arrived here in 1974 that this town was going to be my home. I love the mountains and there was something that just drew me to Lincoln. Peter stated that this town is very fortunate. We have had two terrific Town Managers, Ted Sutton and now Peter Joseph. We also have had excellent volunteers for all our committees. When the Select Board is in agreement it is very productive and a lot is accomplished.

I would like to congratulate Tamra Ham on her election to the Board of Selectmen and wish her the best.

Peter was then presented a plaque for his ten years of dedicated service to the Town of Lincoln.

Moderator Robert Wetherell announced at the end of town meeting that the Town of Lincoln recently received recognition as one of nineteen HeartSafe Communities in the State of New Hampshire. This award is based on several factors including the number of Automated External Defibrillators in the community, a large quantity of citizens trained in CPR, and having an advanced life support ambulance service. This is a very prestigious award. The Town of Woodstock and Lancaster were also granted this status. The others are cities in southern New Hampshire. Chief Wetherell pointed out this is not a Linwood Ambulance Service award, but recognition to the entire Town of Lincoln, and all should be very proud. Robert also mentioned that there would be road signs welcoming residents and visitors to our HeartSafe community.

The moderator then asked if there was any other business to be brought before the Town. They're being none; Paul Beaudin made a motion to adjourn the meeting, seconded by Tamra Ham. Motion passed with a unanimous affirmative vote. The annual Town of Lincoln meeting adjourned at 9:20 pm.

I hereby certify that the above return of the annual Lincoln Town Meeting of March 13, 2012 is true and correct to the best of my knowledge.

Respectfully submitted,



Susan Whitman
Town Clerk



Warrant and Budget

Town of Lincoln, New Hampshire

Annual Town Meeting

March 12, 2013

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 twelfth(12th) day of March, next at 10:00 am until 6:00 pm for the casting of ballots; and at 7:30 pm on 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 Members, Library Trustees, Cemetery Trustees, Trustees of Trust Funds, and Supervisor of the Checklist.

ARTICLE 2. To see if the Town will vote to adopt the following amendments to the Lincoln Land Use Plan Ordinance as proposed by the Planning Board (the full text of the proposed amendments and a brief explanation of their intent will be available for review at the Town Clerk's Office prior to March 12th, 2013, and at the polling place on voting day):

AMENDMENT 1. To amend **Article VI-B (Lincoln Sign Ordinance)** to include:

1. General revisions to the language and outline format so the ordinance is easier to read and so the duties of the applicants and the town are more clearly stated.
2. Add a Section B. Applicability.
3. Add to Section E.2. Application contents to include street address and easement information; added an application review process and a post permit approval process.
4. Delete Section D. Application Fees – put information elsewhere.
5. Reorganize Section for Exempt Signs; made changes to E.2 Sign Classifications and Standards, combining the definitions of signs with the applicable standards instead of listing definitions and standards separately.
6. Pull all references to Special Events out of this section and put Special Events and Special Event signage in a separate section.
7. Reorganize information in sections relating to Real Estate Signs and Real Estate Off Premise Directional Signs and Subdivision Signs.
8. Add requirement that applicant include written permission by landowner permitting placement of the Off Premise Directional Signs.
9. Add a Section “Integrated Sign Plan” that adds flexibility for additional signage for multi-business properties, or singular properties of greater than 10,000 square feet or tourist attractions located in the General Use and Village Center zones.
10. Add an administrative appeals section.

Annual Meeting Warrant

This amendment is intended to make the Sign Ordinance section of the Land Use Plan Ordinance more understandable and more flexible so that unconventional properties can have additional signage by submitting an integrated sign plan. (The Planning Board recommends this amendment.)

AMENDMENT 2. To add **Article VI-C (Temporary Land Uses)** to include:

1. Special Events. Parts of the Sign Ordinance pertaining to special events were placed in this section.
2. Transient Vending. The original Street and Sidewalk Vendors Ordinance would be superseded by this section.
3. Temporary Land Use Signage.

This amendment is intended to pull all of the regulations relating to special events and transient vendors into one section called “Temporary Land Uses”. (The Planning Board recommends this amendment).

AMENDMENT 3. Changes to **Site Plan Review Regulations** necessitated by changes to the Land Use Ordinance

1. Add two items to application: “anticipated attendance” and “anticipated police details”.
2. Add Site Plan requirements for plan elements and title block on the plan itself.

This amendment is intended to make the Site Plan Review Regulations fit with the corresponding changes in the Sign Ordinance and Temporary Uses sections of the Land Use Plan Ordinance. (The Planning Board recommends this amendment).

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

ARTICLE 3. To see if the Town will vote to raise and appropriate twenty five thousand dollars (\$25,000) to complete the engineering related to the East Branch Pemigewasset River Granite Block Levee, originally constructed in 1960. (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of thirteen thousand dollars (\$13,000) for the installation of three (3) light poles and wire light at the Lincoln Business Park, with three thousand fifteen dollars (\$3,015) of said sum to come from the escrow concentration account for the lighting at the Business Park, and the remaining nine thousand nine hundred eighty five dollars (\$9,985) of said sum to be raised through taxation. (The Budget Committee and Selectmen recommend this appropriation.)

Annual Meeting Warrant

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of one hundred twenty thousand dollars (\$120,000) for repairs to the Fire Station. (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 6 To see if the Town will vote to raise and appropriate the sum of four million, five hundred eighty six thousand, four hundred fifty one dollars (\$4,586,451) 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 7. To see if the Town will adopt the provisions of RSA 284-B allowing the operation of video lottery machines at a destination casino located within the Town of Lincoln.

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

ARTICLE 9. To see if the Town will vote to raise and appropriate forty thousand dollars (\$40,000) 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 thousand dollars (\$20,000) 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 fifty six thousand dollars (\$56,000) into the **Public Works Vehicle and Equipment Capital Reserve Fund** (created in 1990, amended in 2008.) (The Budget Committee and Selectmen recommend this appropriation.)

ARTICLE 12. To see if the Town will vote to raise and appropriate twelve thousand dollars (\$12,000) 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 one hundred eighty five thousand dollars (\$185,000) 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 three hundred five thousand five hundred dollars (\$305,500) 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 two hundred thirty thousand dollars (\$230,000) into the **Road and Street Reconstruction Capital Reserve Fund** (created in 1994). (The Budget Committee and Selectmen recommend this appropriation.)

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 2 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 four thousand five hundred dollars (\$4,500) 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 three thousand three hundred fifty dollars (\$3,350) into the **Town Cemetery Maintenance Expendable Trust Fund** (created in 2006). Said sum to come from 2012 fund balance. This represents the amount paid to the Town in cemetery fees during Fiscal Year 2012. (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 forty three thousand nine hundred dollars (\$43,900) 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 ten thousand dollars (\$10,000) into the **Engineering & Planning Trust 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 the sum of thirteen thousand dollars (\$13,000) said sum constitutes the third and final year lease payment on one duty sport utility vehicle, previously approved at the 2011 Annual Town Meeting. If this annual appropriation is not approved, the lease in question will expire. (The Budget Committee and Selectmen recommend this appropriation.)

Annual Meeting Warrant

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of thirty three thousand dollars (\$33,000) for the purpose of purchasing a replacement cruiser. (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 ninety six dollars (\$27,396) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is 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.

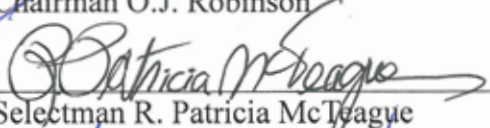
Given under our hands this 11th day of February, 2013

A true copy of warrant, attest:

LINCOLN BOARD OF SELECTMEN:



Chairman O.J. Robinson



Selectman R. Patricia McTeague



Selectman Tamra Ham

BUDGET OF A TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: LINCOLN

BUDGET FORM FOR A TOWN WHICH HAS ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2013 December 31, 2013

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 11, 2013

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.

[Signature]
[Signature]
[Signature]
[Signature]
[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

MS-7 Budget - Town of Lincoln FY 2013

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 COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
GENERAL GOVERNMENT								
4130-4139	Executive	6	237,668	222,659	265,461		265,461	
4140-4149	Election, Reg. & Vital Statistics	6	60,876	56,455	59,157		59,157	
4150-4151	Financial Administration							
4152	Revaluation of Property							
4153	Legal Expense	6	33,000	30,565	50,000		50,000	
4155-4159	Personnel Administration	6	653,041	632,367	728,375		728,375	
4191-4193	Planning & Zoning	6	51,925	40,335	53,073		53,073	
4194	General Government Buildings	6	51,075	41,997	54,075		54,075	
4195	Cemeteries	6	12,325	12,026	12,525		12,525	
4196	Insurance	6	32,509	32,509	36,949		36,949	
4197	Advertising & Regional Assoc.							
4199	Other General Government	6	75,000	49,511				
PUBLIC SAFETY								
4210-4214	Police	6	920,515	913,725	969,146		969,146	
4215-4219	Ambulance							
4220-4229	Fire	6	82,306	71,460	104,240		104,240	
4240-4249	Building Inspection							
4290-4298	Emergency Management	6	19,600	17,780	8,600		8,600	
4299	Other (Including Communications)							
AIRPORT/AVIATION CENTER								
4301-4309	Airport Operations							
HIGHWAYS & STREETS								
4311	Administration							
4312	Highways & Streets	6	250,338	247,492	288,369		288,369	
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		BUDGET COMM. APPROPRIATIONS	
					Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)	Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)
HIGHWAYS & STREETS (cont.)								
4316	Street Lighting	6	44,000	41,591	44,000		44,000	
4319	Other							
SANITATION								
4321	Administration							
4323	Solid Waste Collection							
4324	Solid Waste Disposal	6	323,732	303,357	323,439		323,439	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other	6	204,295	211,523	217,084		217,084	
WATER DISTRIBUTION & TREATMENT								
4331	Administration							
4332	Water Services	6	282,450	267,192	313,469		313,469	
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	6	50,465	50,465	51,165		51,165	
4441-4442	Administration & Direct Assist.	6	30,000	23,980	30,000		30,000	
4444	Intergovernmental Welfare Payemnts							
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	6	271,823	262,343	279,165		279,165	
4550-4559	Library	6	92,857	87,675	93,614		93,614	
4583	Patriotic Purposes	6	8,630	6,547	12,200		12,200	
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	6	438,774	439,048	430,100		430,100	
4721	Interest-Long Term Bonds & Notes	6	207,603	169,584	162,244		162,244	
4723	Int. on Tax Anticipation Notes	6	1	0	1		1	
4790-4799	Other Debt Service							
CAPITAL OUTLAY								
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.							
OPERATING TRANSFERS OUT								
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	- Sewer							
	- Water							

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	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		4,434,808	4,323,188	4,586,451		4,586,451	

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

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
4915	To Capital Reserve Fund							
4916	To Exp.Tr.Fund							
4917	To Health Maint. Trust Funds							
4915	Solid Waste Facility	9	15,000	15,000	10,000		10,000	
4915	Fire Dept Truck & Equipment	10	20,000	20,000	40,000		40,000	
4915	Revaluation	11	26,000	26,000	20,000		20,000	
4915	Public Works Vehicle & Equipment	12	45,100	45,100	56,000		56,000	
4915	Police Dept Equipment	13	10,000	10,000	12,000		12,000	
4915	Sewer System Rehabilitation	14	22,000	22,000	185,000		185,000	
4915	Water System Rehabilitation	15	230,000	230,000	305,500		305,500	
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.

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
4902	Police Leased Vehicle	23	25,000	24,101	13,000		13,000	
4902	Police Vehicle Purchase	24			33,000		33,000	
4312	Highway Block Grant	25	27,396		27,396		27,396	
4915	Loon Mtn Bridge		6,000,000					
4915	Bunker Lane Levee Study		70,000	65,755				
4915	Sewer Lagoon Riverbank		493,000					
INDIVIDUAL ARTICLES RECOMMENDED								

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 or from 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	Road & Street Reconstruction	15	319,000	319,000	230,000		230,000	
4915	Roland Dubois Settlement	16	40,363	40,363	37,000		37,000	
4915	Kanc Recreational Area	17	33,000	33,000	4,500		4,500	
4915	Library Technology		1,000					
4915	Library Building		5,000					
4915	Cemetery Maint. Expendable Trust	18	2,750	2,750	3,350		3,350	
4915	Community Bldg expendable Trust	19	5,000	5,000	5,000		5,000	
4915	Property & Building Maintenance	20	35,000	35,000	43,900		43,900	
4915	Employee Separation Expendable Trust	21	10,000	10,000	10,000		10,000	
4915	Engineering & Planning Trust	22	0	0	10,000		10,000	
	SPECIAL ARTICLES RECOMMENDED		819,213		972,250		972,250	

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)
	Perit Block Levee Engineering	3			25,000		25,000	
	Fire Station	5			120,000		120,000	
	Lighting Industrial Park	4			13,000		13,000	
	INDIVIDUAL ARTICLES RECOMMENDED		6,615,396		231,396		231,396	

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	Yield Taxes				
3186	Payment in Lieu of Taxes		179,425	179,425	179,425
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		49,772	49,000	49,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits		4,562	4,400	4,400
3220	Motor Vehicle Permit Fees		284,747	250,000	250,000
3230	Building Permits				
3290	Other Licenses, Permits & Fees		68,250	56,100	56,100
3311-3319	FROM FEDERAL GOVERNMENT	SRO- FEMA	960,403	48,110	48,110
FROM STATE					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		74,052	70,000	70,000
3353	Highway Block Grant		27,253	27,396	27,396
3354	Water Pollution Grant		37,827	37,827	37,827
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		225	200	200
3379	FROM OTHER GOVERNMENTS	TOW	335,813	357,542	357,542
CHARGES FOR SERVICES					
3401-3406	Income from Departments		193,431	125,000	125,000
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		80,360	1,000	1,000
3502	Interest on Investments		759	800	800
3503-3509	Other		74,558	39,000	39,000
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

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			40,350	40,350
	Estimated Fund Balance to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			2,371,437	1,286,150	1,286,150

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	4,434,808	4,586,451	4,586,451
Special Warrant Articles Recommended (from pg. 6)	819,213	231,396	231,396
Individual Warrant Articles Recommended (from pg. 6)	6,615,396	972,250	972,250
TOTAL Appropriations Recommended	11,869,417	5,790,097	5,790,097
Less: Amount of Estimated Revenues & Credits (from above)	7,755,739	1,286,150	1,286,150
Estimated Amount of Taxes to be Raised	4,113,678	4,503,947	4,503,947

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$399,411.00
(See Supplemental Schedule With 10% Calculation)

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 2013

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Committee (See Posted Budget MS-7, 27, or 37)	4,586,451
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	430,100
3. Interest: Long-Term Bonds & Notes	162,245
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)	< 592,345 >
7. Amount recommended less recommended Exclusion amounts (line 1 less line 6)	3,994,106
8. Line 7 times 10%	399,411
9. Maximum Allowable Appropriations (lines 1 + 8)	4,985,862

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.

2012 Inventory of Town Property

<u>Map/Lot</u>	<u>Description</u>	<u>Acres</u>	<u>Land Value</u>	<u>Bldg. Value</u>	<u>Total Value</u>
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	64,200		64,200
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
109-022000-00-00000	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	175,700	511,900
112-011000-00-00000	Sewer Treatment Facility	20.000	291,100	4,394,000	4,685,100
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	533,000	695,000
113-156000-00-00000	Lincoln Public Library	0.090	64,300	429,400	493,700
116-043000-00-00000	Kancamagus Rec. Area	28.080	442,400	201,300	643,700
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
112-011000-BG-00000	Water Treatment Plant			852,300	852,300
Total			\$ 3,687,100	\$ 8,242,300	\$ 11,929,400

2012 Payroll by Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
CEMETERY			
Lynch, John	\$ 6,720.67		\$ 6,720.67
ELECTIONS			
Boyle, Charlene	\$ 400.00		\$ 400.00
Hart, Johnna	\$ 250.00		\$ 250.00
Haynes, Nina	\$ 150.00		\$ 150.00
Kuplin, Laurel	\$ 315.00		\$ 315.00
Perkins, Virginia	\$ 275.00		\$ 275.00
Tetley, Judith	\$ 275.00		\$ 275.00
Thomas, Randall	\$ 125.00		\$ 125.00
Thompson, Donna	\$ 250.00		\$ 250.00
EXECUTIVE & OFFICIALS			
Burbank, Alfred	\$ 10,000.00		\$ 10,000.00
Ham, Tamra*	\$ 6,722.28		\$ 6,722.28
Jones, Helen	\$ 39,229.60		\$ 39,229.60
Joseph, Peter	\$ 59,431.99		\$ 59,431.99
McTeague, R. Patricia	\$ 6,121.92		\$ 6,121.92
Moore, Peter	\$ 1,785.56		\$ 1,785.56
Robinson, Orrin J.	\$ 6,121.92		\$ 6,121.92
Rose, Brook**	\$ 33,764.20		\$ 33,764.20
Tanner, Wendy	\$ 2,400.00		\$ 2,400.00
Wetherell, Robert	\$ 600.00		\$ 600.00
Whitman, Susan M.	\$ 40,926.91		\$ 40,926.91
* Includes Recreation			
**Includes Health Officer			
WATER DEPARTMENT			
Beaudin, David W.*	\$ 42,967.43	\$ 7,907.73	\$ 50,875.16
Welch, Joshua	\$ 5,160.00		\$ 5,160.00
*Includes OT Water & Public Works			
LIBRARY			
Burritt, Emily	\$ 8,871.36		\$ 8,871.36
Georgia, Kathryn*	\$ 6,356.72		\$ 6,356.72
Horne, Sharon	\$ 4,655.72		\$ 4,655.72
Peltier, Janet**	\$ 3,247.20		\$ 3,247.20
Riley, Carol Ann**	\$ 39,586.98		\$ 39,586.98
Wishart, Patricia S.	\$ 5,512.32		\$ 5,512.32
* Includes Community Building Wages			
**Includes Supervisor of Checklist Wages			
PLANNING & ZONING OFFICE			
Asciola, Michael	\$ 15,673.53		\$ 15,673.53
Henry, Matthew	\$ 13,150.02		\$ 13,150.02
SOLID WASTE FACILITY			
Beaudin, Paul J. II	\$ 53,688.44		\$ 53,688.44
Christenson, Scot	\$ 288.00		\$ 288.00
Clark, Russell	\$ 29,993.60		\$ 29,993.60
Conn, James	\$ 32,883.20		\$ 32,883.20
Kelley, Stephen	\$ 264.00		\$ 264.00
Pierce, Roy	\$ 1,788.00		\$ 1,788.00
DEPARTMENT OF PUBLIC WORKS			
Hart, Daryl J.	\$ 36,376.88	\$ 2,808.44	\$ 39,185.32
Nicoll, Andrew M.	\$ 35,809.18	\$ 2,860.34	\$ 38,669.52
Willey, William M.	\$ 63,209.52		\$ 63,209.52
FIRE DEPARTMENT			
Beard, Ronald R.	\$ 916.56		\$ 916.56
Bomba, Steven	\$ 1,527.84		\$ 1,527.84
Bureau, Ashlee	\$ 381.96		\$ 381.96
Camacho, Victoria	\$ 1,877.97		\$ 1,877.97
Emerson, Ronald W.	\$ 1,890.54		\$ 1,890.54
Fairbrother, Ryan	\$ 1,358.08		\$ 1,358.08
			\$ 636,876.61

2012 Payroll by Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
FIRE DEPARTMENT (continued)			
Haase, Colin R	\$ 1,251.98		\$ 1,251.98
Ham, Arnold	\$ 1,814.31		\$ 1,814.31
Harrington, Jessica	\$ 212.20		\$ 212.20
Harrington, Michael	\$ 10.61		\$ 10.61
Haynes, Nathan	\$ 143.28		\$ 143.28
Peterson Jr., Edwin A.	\$ 2,649.09		\$ 2,649.09
Peterson, Kristin	\$ 1,039.78		\$ 1,039.78
Peterson, Ryan	\$ 2,100.78		\$ 2,100.78
Place, Garrett K	\$ 307.69		\$ 307.69
Place, Jon	\$ 244.03		\$ 244.03
Romprey, Ronald	\$ 339.52		\$ 339.52
Rosolen, Dennis	\$ 5,792.96		\$ 5,792.96
Woods, Shawn M.	\$ 2,193.96		\$ 2,193.96
RECREATION DEPARTMENT			
Bartlett, Alexandra	\$ 2,314.55		\$ 2,314.55
Bartlett, Florence	\$ 42.75		\$ 42.75
Bartlett, John A.	\$ 2,427.60		\$ 2,427.60
Briere, Andreea	\$ 2,995.00		\$ 2,995.00
Carr, Jamie	\$ 430.50		\$ 430.50
Caulder, Stacey J.	\$ 63.00		\$ 63.00
Chappell, Rebecca	\$ 2,522.25		\$ 2,522.25
Desjardins, Joseph A.	\$ 3,179.00		\$ 3,179.00
Dovholuk, David	\$ 33,196.80		\$ 33,196.80
Dovholuk, Joshua D	\$ 5,558.33		\$ 5,558.33
Dovholuk, Lennie	\$ 877.63		\$ 877.63
Duguay, Jane	\$ 1,707.68		\$ 1,707.68
Fortin, Melissa	\$ 2,175.75		\$ 2,175.75
Goodbout, Darlene	\$ 23.00		\$ 23.00
Ham, Kayleigh	\$ 1,113.74		\$ 1,113.74
Harrington, Mark R	\$ 566.65		\$ 566.65
Horne, Jesse	\$ 280.00		\$ 280.00
Houde, Paula J	\$ 964.62		\$ 964.62
King, Nathan	\$ 3,645.50		\$ 3,645.50
Lamontagne, Lee	\$ 1,016.56		\$ 1,016.56
Lapierre, Stacey	\$ 2,414.25		\$ 2,414.25
Loukes, Aaron L	\$ 380.80		\$ 380.80
Pierson, Amanda	\$ 3,140.00		\$ 3,140.00
Reardon, Celeste	\$ 377.46		\$ 377.46
Robinson, Elisa	\$ 226.10		\$ 226.10
Shamberger, Meagan E	\$ 368.50		\$ 368.50
Sousa, Jr., Merrick A.	\$ 1,002.95		\$ 1,002.95
Sousa, Ryan J	\$ 400.00		\$ 400.00
Stolting, Amy	\$ 2,707.54		\$ 2,707.54
Talbot, Martha	\$ 193.38		\$ 193.38
Tetley, Austin	\$ 76.00		\$ 76.00
Tetley, Liza	\$ 3,010.00		\$ 3,010.00
Thibault, Benjamin	\$ 316.66		\$ 316.66
Torino, Anthony	\$ 89.25		\$ 89.25
Tower, Tara	\$ 45,007.56		\$ 45,007.56
Tyler, Kristen	\$ 3,231.50		\$ 3,231.50
COMMUNITY CENTER			
Beaudin, Kelsee	\$ 212.18		\$ 212.18
Chase, Shawna	\$ 6,842.60		\$ 6,842.60
Howard, Michele	\$ 782.50		\$ 782.50
Hoyt, Heather	\$ 7,973.00		\$ 7,973.00
Rand, Heather	\$ 10,146.88		\$ 10,146.88
Sousa, Jr., Alexander	\$ 5,833.74		\$ 5,833.74
Rineer, Teneil D.	\$ 25,477.76		\$ 25,477.76
*Included Cleaning at Library			\$ 203,411.71
			\$ 840,288.32

2012 Payroll by Department (unaudited)

Employee's Name	Regular Wages	Overtime Wages	Detail Wages	Gross Wages
POLICE DEPARTMENT				
Bassett III, Richard	\$ 42,729.32	\$ 3,392.45	\$ 2,990.00	\$ 49,111.77
Beaudry, Howard J.	\$ 14,556.16			\$ 14,556.16
Bujeaud, Joseph J.	\$ 43,184.64	\$ 2,704.20		\$ 45,888.84
Cooper, Cecil B.	\$ 64,584.00	\$ 186.32	\$ 884.00	\$ 65,654.32
Deluca, Joseph P	\$ 55,841.07	\$ 2,653.72	\$ 1,248.00	\$ 59,742.79
Doyle, Creig			\$ 494.00	\$ 494.00
Gaites, John	\$ 32,703.68	\$ 2,505.85		\$ 35,209.53
Gaites, Megan	\$ 32,957.17	\$ 2,811.94		\$ 35,769.11
Kratz, David F			\$ 468.00	\$ 468.00
Langmaid, Sheryle R.	\$ 46,552.96	\$ 2,444.23		\$ 48,997.19
Meier, Jeffrey D.	\$ 61,584.66	\$ 1,628.82	\$ 2,470.00	\$ 65,683.48
Perry, Russell	\$ 42,551.23	\$ 3,288.36	\$ 2,158.00	\$ 47,997.59
Romprey, Kristen	\$ 33,554.58			\$ 33,554.58
Smith, Theodore P.*	\$ 92,744.48		\$ 1,040.00	\$ 93,784.48
Steele Jr., Paul D.	\$ 522.60			\$ 522.60
Stevens, Michael E.	\$ 56,183.22	\$ 3,910.95	\$ 1,456.00	\$ 61,550.17
Ulwick, William	\$ 46,629.50	\$ 4,414.36	\$ 2,938.00	\$ 53,981.86
Wood, Jeannine	\$ 41,753.87	\$ 3,310.31	\$ 1,676.00	\$ 46,740.18
Zabiegalski, Amy	\$ 20,090.92	\$ 1,882.23		\$ 21,973.15
				\$ 781,679.80

*Includes Emergency Management Wages

**Includes Fire Dept. Wages

2005 Community Building Note \$300,000 for 10 Years

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$180,000.00				
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			\$120,000.00	\$25,792.80	\$145,792.80

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>Interst Payment</i>	<i>Total Payment</i>
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, 2016	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
			\$ 870,000.00	\$ 197,100.00	\$ 1,064,475.00

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>
Beginning Balance	\$1,259,139.69		
April 9, 2012	\$1,259,139.69	\$53,607.51	\$31,478.49
October 9, 2012	\$1,205,532.18	\$54,947.69	\$30,138.31
April 9, 2013	\$1,150,584.49	\$56,321.39	\$28,764.61
October 9, 2013	\$1,094,263.10	\$57,729.42	\$27,356.58
April 9, 2014	\$1,036,533.68	\$59,172.66	\$25,913.34
October 9, 2014	\$977,361.02	\$60,651.97	\$24,434.03
April 9, 2015	\$916,709.05	\$62,168.27	\$22,917.73
October 9, 2015	\$854,540.78	\$63,722.48	\$21,363.52
April 9, 2016	\$790,818.30	\$65,315.54	\$19,770.46
October 9, 2016	\$725,502.76	\$66,948.43	\$18,137.57
April 9, 2017	\$658,554.33	\$68,622.14	\$16,463.86
October 9, 2017	\$589,932.19	\$70,337.69	\$14,748.31
April 9, 2018	\$519,594.50	\$72,096.14	\$12,989.86
October 9, 2018	\$447,498.36	\$73,898.54	\$11,187.46
April 9, 2019	\$373,599.82	\$75,746.00	\$9,340.00
October 9, 2019	\$297,853.82	\$77,639.65	\$7,446.35
April 9, 2020	\$220,214.17	\$79,580.65	\$5,505.35
October 9, 2020	\$140,633.52	\$81,570.16	\$3,515.84
April 9, 2021	\$59,063.36	\$59,063.37	\$1,476.58
TOTAL		\$1,259,139.70	\$332,948.25

**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	\$332,071.01			
April 9, 2012	\$332,071.01	\$12,453.22	\$8,301.78	\$20,755.00
October 9, 2012	\$319,617.79	\$12,764.55	\$7,990.45	\$20,755.00
April 9, 2013	\$306,853.24	\$13,083.67	\$7,671.33	\$20,755.00
October 9, 2013	\$293,769.57	\$13,410.76	\$7,344.24	\$20,755.00
April 9, 2014	\$280,358.81	\$13,746.03	\$7,008.97	\$20,755.00
October 9, 2014	\$266,612.78	\$14,089.68	\$6,665.32	\$20,755.00
April 9, 2015	\$252,523.10	\$14,441.92	\$6,313.08	\$20,755.00
October 9, 2015	\$238,081.18	\$14,802.97	\$5,952.03	\$20,755.00
April 9, 2016	\$223,278.21	\$15,173.04	\$5,581.96	\$20,755.00
October 9, 2016	\$208,105.17	\$15,552.37	\$5,202.63	\$20,755.00
April 9, 2017	\$192,552.80	\$15,941.18	\$4,813.82	\$20,755.00
October 9, 2017	\$176,611.62	\$16,339.71	\$4,415.29	\$20,755.00
April 9, 2018	\$160,271.91	\$16,748.20	\$4,006.80	\$20,755.00
October 9, 2018	\$143,523.71	\$17,166.91	\$3,588.09	\$20,755.00
April 9, 2019	\$126,356.80	\$17,596.08	\$3,158.92	\$20,755.00
October 9, 2019	\$108,760.72	\$18,035.98	\$2,719.02	\$20,755.00
April 9, 2020	\$90,724.74	\$18,486.88	\$2,268.12	\$20,755.00
October 9, 2020	\$72,237.86	\$18,949.05	\$1,805.95	\$20,755.00
April 9, 2021	\$53,288.81	\$19,422.78	\$1,332.22	\$20,755.00
October 9, 2021	\$33,866.03	\$19,908.35	\$846.65	\$20,755.00
April 9, 2022	\$13,957.68	\$13,957.68	\$348.94	\$14,306.62
TOTAL		\$332,071.01	\$97,335.61	\$429,406.62

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	\$1,210,000.00				
February 15, 2012	\$1,210,000.00			\$27,106.25	\$27,106.25
August 15, 2012	\$1,105,000.00	4.000	\$105,000.00	\$27,106.25	\$132,106.25
February 15, 2013	\$1,105,000.00			\$25,006.25	\$25,006.25
August 15, 2013	\$1,000,000.00	4.250	\$105,000.00	\$25,006.25	\$130,006.25
February 15, 2014	\$1,000,000.00			\$22,775.00	\$22,775.00
August 15, 2014	\$900,000.00	4.250	\$100,000.00	\$22,775.00	\$122,775.00
February 15, 2015	\$900,000.00			\$20,650.00	\$20,650.00
August 15, 2015	\$800,000.00	4.250	\$100,000.00	\$20,650.00	\$120,650.00
February 15, 2016	\$800,000.00			\$18,525.00	\$18,525.00
August 15, 2016	\$700,000.00	4.300	\$100,000.00	\$18,525.00	\$118,525.00
February 15, 2017	\$700,000.00			\$16,375.00	\$16,375.00
August 15, 2017	\$600,000.00	4.400	\$100,000.00	\$16,375.00	\$116,375.00
February 15, 2018	\$600,000.00			\$14,175.00	\$14,175.00
August 15, 2018	\$500,000.00	4.500	\$100,000.00	\$14,175.00	\$114,175.00
February 15, 2019	\$500,000.00			\$11,925.00	\$11,925.00
August 15, 2019	\$400,000.00	4.500	\$100,000.00	\$11,925.00	\$111,925.00
February 15, 2020	\$400,000.00			\$9,625.00	\$9,625.00
August 15, 2020	\$300,000.00	4.700	\$100,000.00	\$9,625.00	\$109,625.00
February 15, 2021	\$300,000.00			\$7,275.00	\$7,275.00
August 15, 2021	\$200,000.00	4.800	\$100,000.00	\$7,275.00	\$107,275.00
February 15, 2022	\$200,000.00			\$4,875.00	\$4,875.00
August 15, 2022	\$100,000.00	4.850	\$100,000.00	\$4,875.00	\$104,875.00
February 15, 2023	\$100,000.00			\$2,450.00	\$2,450.00
August 15, 2023	\$0.00	4.900	\$100,000.00	\$2,450.00	\$102,450.00
TOTAL			\$1,210,000.00	\$361,525.00	\$1,571,525.00

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	\$720,000.00				
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			\$720,000.00	\$216,540.00	\$936,540.00



Raymond S. Burton

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*Executive Councilor
District One*

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



Towns in Council District #1

BELKNAP COUNTY:

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

CARROLL COUNTY:

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

COOS COUNTY:

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

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, Littleton, Lyman, Lyme, Monroe, Orange, Orford, Piermont, Plymouth, Rummey, Sugar Hill, Thornton, Warren, Waterville Valley, Wentworth, Woodstock

MERRIMACK COUNTY:

Andover, Danbury, Hill, New London, Wilmot

STRAFFORD COUNTY:

Middleton, Milton, New Durham

SULLIVAN COUNTY:

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

As one of five members of the Executive Council, I will again take the Oath of office on January 3, 2013. I am now representing 108 Towns, four cities- Berlin, Laconia, Claremont and Lebanon spread across all or parts of seven of NH's ten Counties, - Carroll, Grafton, Belknap, Coos, Sullivan, Strafford and Merrimack. I was sorry to lose, through the redistricting process, the towns of Belmont and Charlestown.

Governor Hassan will be the tenth Governor I have served with in the last 35-36 years of public service to the 263,000 people of this large Northern Rural District. The Governor is required to nominate citizens to serve on the dozens of volunteer Boards and Commissions which the Council will vote on. I urge anyone who is interested in serving to send a letter of interest and resume to the Governors Office, 107 North Main Street, Concord, NH 03301. For a list of the Boards and Commissions go to <http://www.sos.nh.gov/redbook/index.htm> contact my office or utilize your local town or city library.

With the support of the NH Health and Human Services Department, I have three District Health Councils which meet about every 4 months with Commissioner Nick Toumpas and his staff for about 2 hours. We receive updates and respond to local health concerns, consumers, providers and elected officials - local, county and state. These 2 hour sessions are open and frank discussions about the health of all NH citizens. The notification is all by email. Please send me your email to add to the list if you are interested at ray.burton@myfairpoint.net

2013-2014 is the year of the 10 year NH Transportation Plan. The Five Member Council will work closely with the local Regional Planning Commissions; hold required hearings on the recommendations for the next ten years for all modes of transportation- highways, rail, air and public transportation. We then submit our recommendations to the Governor by December 15, 2013. The Governor reviews and submits her recommendations of the plan to the NH House and Senate by February 15, 2014 which will become a legislative bill concluding with a new 10 year transportation plan by July 1, 2014. Keep in touch with my office or the NH Dept. of Transportation Planning Office at 271-1484 on this. There will be some interesting and in depth discussions and votes.

Please contact my office anytime I can be of assistance. I enjoy participating and speaking at local events and consider it an honor to serve you.

Sincerely,

Ray Burton, Executive Councilor



The Senate of the State of New Hampshire

107 North Main Street, Concord, N.H. 03301-4951

Dear Constituent:

As the North Country's Senator, I want to thank you for the opportunity to represent you in Concord. My goal is to be practical and work with everyone to improve life for people in the North Country.

Prior to taking office, I led a bipartisan delegation of State Senators and Executive Councilors on a tour of the North Country. Shortly thereafter, I took our new Governor Maggie Hassan on a similar tour. I showed them the real North Country – the beautiful and the beleaguered. My goal was to increase their understanding of our culture, landscape and way of life and to build relationships that may expand our influence. It was done without any taxpayer's money.

Presently, I'm immersed in legislative activities. My immediate goals are to: open the state's closed rest areas/welcome centers, make sure that the North Country gets its fair share from the state's Room and Meals tax and pass the gaming/North Country economic development bill. The latter bill, which I'm a co-sponsor, will bring a permanent flow of approximately \$5 million to the region annually for job creation investment.

As a member of the Senate Energy and Natural Resources Committee, I'm learning much about energy issues and how to best promote and protect our natural and cultural resources. I remain committed to burying the Northern Pass transmission line and making sure utility companies pay their fair share of local property taxes.

While I take my legislative responsibilities seriously, I realize that my work goes well beyond it. Over the next two years, I will borrow and build upon the Ray Burton model of service. After all, it was as an intern in his Executive Council office that put me on this course. I will aggressively represent my constituents, keep an active schedule and be attentive to your needs and concerns.

Please feel free to contact me if I can be of service to you or your community. I can be reached at my State House office at 271-3067, or by e-mail at Jeff.Woodburn@Leg.state.nh.us or by mail at State House, LOB 5, Concord, NH 03301.

Regards,

Jeff Woodburn
North Country Senator

2011 and 2012 House Accomplishments

In 2012, the House reduced overall spending by 11%, state spending by 18% and passed over 80 bills on deregulation to help our employers. We also supported a small business tax reduction to help grow jobs. We also cut taxes on cigarettes and lottery sales to help our retail stores regain our competitive advantage against other states.

The House voted to repeal the state's cap-and-trade program that drove up electricity costs and passed Right to Work legislation to attract new business and jobs here. Unfortunately, neither were able to overcome Governor Lynch's veto.

Taken together, it would have been a formula for robust economic growth and making New Hampshire a magnet for businesses.

Beyond that, the House improved public safety by voting to expand the death penalty to cover home invasions, keeping violent and sexual felons from early release and allowing individuals to use force to protect themselves when threatened.

The House restored parent's rights by passing legislation making sure that they are notified before a minor child receives an abortion. At the same time, we enhanced flexibility by lifting a number of regulations for school district, so they can focus on teaching students, not cutting red tape.

We also brought transparency to state government by moving legislation to put the state's checkbook online, making more records public and using open source software so that the public has more access to their government.

While there are a number of other specific accomplishments, the one we were most proud of was how we had changed the culture in Concord. The entire tone had shifted in support of limited government, reducing taxes and growing our economy. The laws we passed and the state's budget reflected these values from top to bottom.

Unfortunately, during Gov. Maggie Hassan's budget address, it was made clear that she intendeds on repealing much of the great work we did for the state during the last two years. The Governor's budget seems to once again spend beyond our means and pass new and increased taxes onto our businesses and citizens.

Altogether, Gov. Hassan's budget includes increases in the gas tax, auto registration tax, \$17 million in increased business taxes and the repealing of an educational choice program from underprivileged children that we passed last year. In these tough economic times, these increased taxes are unacceptable for our citizens.

The budget process is not complete though, and hopefully by the end we will be able to come to a compromise that will help New Hampshire reform government in order to bring more efficiency and effectiveness.

Rep. Edmond Gionet of Lincoln, is a member of the Public Works and Highway Committee

Linwood Ambulance Service

Linwood Ambulance Service is here for you! Emergency Medical Services is an evolving science. There are new and exciting things happening. Evidence based medicine keeps us up-to-date. In the words of our vice president, Ken Chapman, “We no longer rush you to the emergency room, we rush the emergency room to you”. Many of the interventions performed in the ambulance were once reserved for the hospital. The ambulance can assess you and provide emergency treatment to you prior to your arriving at the hospital. This treatment can be life saving. These advances in emergency medical care increase the number of lives saved.

To stay current with EMS, medical providers attend continuing education and refresher training programs within their two-year license cycle. This year the Advanced-EMT had extra work for a new scope of practice. This involved longer classes, reading a text book and taking an exam. I am always in awe of all that volunteers do for our community. While, I have always had the utmost respect for the ambulance members, this year I am especially grateful for their efforts.

The year 2012 brought a couple of awards and recognition. Both Lincoln and Woodstock are HeartSafe Communities. This is recognition from the State of New Hampshire for having a higher chance of survival from sudden cardiac arrest. The major criteria are having a large number of public access Automated External Defibrillators, citizens trained in CPR and an advanced level ambulance service. We are two of the eighteen towns in the entire state with this recognition. Paramedic Marti Talbot was named EMS Provider of the year by the North Country Public Safety Foundation. EMT-I Tom O’Hara was named EMS Provider of the Year by the North Country NH EMS Conference.

The ambulance members sign up for shifts. So we always know there is an advanced life support ambulance ready to go. We have two more ambulances should the need arise. We find many times throughout the year there are simultaneous calls for service. We often have two ambulances on calls and at times even need the third ambulance. In 2012 we responded to 646 calls. That is up 94 calls from 2011.

Linwood Ambulance Service offers CPR training on the first Monday of every month. In about three hours you can learn to provide CPR to adults, children and infants; use an AED and help with choking. To learn more about your ambulance service you can visit www.linwoodambulance.com and follow us on Facebook.

Proudly serving you:

Cheryl Bailey	Darlene Goodbout	Tom O’Hara	Bonnie Stevens
Ryan Baron	Callum Grant	Samantha Perkins	James Sweetsir
Ken Chapman	Patrick Griffin	Ed Peterson	Marti Talbot
Jane Durning	Britta Haley	Kristin Peterson	Ben Thibault
Tony Ellingwood	Michelle Lennox	Ryan Peterson	Robert Wetherell
Andrew Formalarie	Donna Martel	Jon Place	Amy Zabiegalski
Megan Gaites	Bill Mead	Colleen Steele	

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



North Country Council, Inc.

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

Dear Friends,

The first thing I would like to do is thank all of you for your support of the North Country Council this past year. Once again, I would like to reaffirm the Council's commitment to serve the community and regional needs.

We continue to be very active in transportation planning. We are the recipient of a grant from the New Hampshire Department of Transportation that enables us provide assistance to communities and staff the Transportation Advisory Committee for the region. I urge all of you if you have not been involved with the advisory committee to give us a call and arrange to attend one of our meetings.

In economic development we continue our strong relationship with the Department of Commerce and the Economic Development Administration (EDA) in bringing funding and project development to the region. Two projects that we are very involved with is the reuse of the Groveton Mill and the Dartmouth Regional Technology Center (DRTC) incubator in Grafton County. These along with other economic opportunities will continue to be a focus in the coming year.

The planning department has also been busy and as you look through this report you will see a variety of technical assistance activities that were provided to a number of communities in our region. We also began a major program to update and expand our regional plan thanks to a grant received by the nine planning commissions from the Department of Housing and Urban Development (HUD). This project, called the Granite State Futures (GSF) project will be continuing this year. There will be many opportunities for participation by residents and member community representatives to the Council. Community input is at the core of the GSF project and we need your input. Go to or use the QR code on this page to help us develop a vision for the future of the region. granitestatefuture.org/get-involved/add- and I urge you to attend some of the meetings that we will be having throughout the region. Community input is at the core of the GSF project and we need your input.

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

Respectfully submitted,


Michael King
Executive Director





The success that the Lincoln Woodstock Chamber of Commerce saw in 2012 would not have been possible without the support of the businesses, citizens and many volunteers from the town of Lincoln. Our relationship with the community is critical in fulfilling the chamber's mission, marketing efforts, as well as with the annual planning and executing of special events that provide such a benefit to our entire destination.

One of the signature events produced by the chamber is hosted in Lincoln, on Main Street at the Village Shops. The New England Brewfest brought nearly 3,800 people to the area in 2012 to not only participate in the event but to support our local economy by staying overnight at area lodging properties, eating at area restaurants, and visiting our local attractions. This event, now in its 9th year, has seen tremendous growth and will continue to be a huge draw for the area. We anticipate 4,000 attendees for 2013 and foresee an even bigger impact on the local economy.

Along with the New England Brewfest, the chamber produced a number of other special events during 2012 including the Murder Mystery Weekend, Progressive Dinners, Summer Splash, Independence Day Celebration, the Lipizzan Stallions, and Labor Day Rubber Ducky Regatta. These annual events help to expose our destination to new visitors and encourages visitors to come back year after year.

In 2012, the chamber's marketing efforts reached 1,000's and had a significant impact on the local economy. Our Destination Marketing program focused on promoting the Lincoln/Woodstock/Franconia Notch region of the Western White Mountains and included year-round marketing initiatives. Among many elements, the program included a summer magazine (20,000 distribution), brochure (50,000 distribution), and \$1,000's of dollars spent on radio and online advertising campaigns.

It is a pleasure to work with the town of Lincoln and we hope the Chamber's relationship with its businesses and residents continues to grow and strengthen for years to come.

Sincerely,

Mark LaClair
Executive Director

Route 112, Kancamagus Scenic Highway
P.O. Box 1017, Lincoln, New Hampshire 03251
603-745-6621 info@lincolnwoodstock.com
www.lincolnwoodstock.com

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, 2010 and 2011

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the year ending December 31, 2010 and 2011. 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, 2010 and 2011

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 which is considered a major fund.

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, 2010 and 2011 are as follows:

	<u>2010</u>	<u>2011</u>
Current and other assets:		
Capital assets	\$ 16,543,440	\$ 16,682,359
Other assets	5,038,260	5,484,667
Total assets	<u>21,581,700</u>	<u>22,167,026</u>
Long term liabilities:		
Compensated absences	103,946	132,560
Deferred bond premium	66,000	54,014
General obligation bonds payable	5,054,725	4,628,075
Capital leases payable	40,985	34,131
Other post-employment benefits payable	23,392	47,909

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2010 and 2011

Other liabilities	1,966,220	2,430,037
Total Liabilities	7,255,268	7,326,726

Net assets:		
Invested in capital assets, net of related debt	11,536,760	11,966,139
Restricted	1,099,934	61,072
Unrestricted	1,689,738	2,813,089
Total net assets	\$ 14,326,432	\$ 14,840,300

Statement of Activities

Changes in net assets for the year ending December 31, 2010 and 2011 are as follows:

	2010	2011
Program revenues:		
Charges for service	\$ 486,560	\$ 484,465
Operating grants and contributions	112,797	933,279
Capital grants and contributions		
Total Program revenues	620,328	1,417,744
General revenues:		
Property and other taxes	3,350,806	3,855,889
Licenses and permits	344,409	298,004
Intergovernmental revenue	59,214	74,768
Interest and investment earnings	5,740	2,685
Miscellaneous	136,336	103,470
Total general revenues	3,896,505	4,334,816
Total revenues	4,495,862	5,752,560
Program expenses:		
General government	1,111,653	1,296,722
Public safety	1,010,118	1,076,973
Highways and streets	582,644	1,223,776
Health and welfare	67,631	57,346
Sanitation	557,346	553,435
Water distribution and treatment	382,043	420,601
Culture and recreation	370,354	394,050
Interest and fiscal charges	231,842	215,789
Total expenses	4,313,631	5,238,692

**TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2010 and 2011**

Change in net assets	182,231	513,868
Net assets - beginning of year	14,144,201	14,326,432
Net assets - ending of year	\$ 14,326,432	\$ 14,840,300

Town of Lincoln Governmental Activities

As shown in the above statement the Town experienced an increase in financial position of \$513,868 on the full accrual basis of accounting in 2011, a 4.0% increase over 2010.

The General Fund shows a fund balance of \$1,982,634, this includes capital reserve and expendable trusts fund balances of \$821,059. This represents a \$76,640 decrease in fund balance from the prior year.

During the year ended December 31, 2011, the Town implemented GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Under Statement 54, the Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned. Complete descriptions of these classifications may be found on page 10 of the Notes to the Basic Financial Statements. One major example of the effects caused by implementation of GASB 54 is that the Capital Reserve Funds and the Cemetery Expendable Trust Fund balances are now reported as part of the General Fund.

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 for the General.

Actual revenues on the budgetary basis exceeded the budgeted amount by \$890,561. This is primarily due to the unexpected FEMA grant received to reimburse the Town for Hurricane Irene damages.

During the year, the original budget increased by \$346,361. This increase is the result of supplemental appropriations accepted at public hearing totaling \$46,361 and an emergency appropriation of \$300,000 for Hurricane Irene damage cleanup expenditures.

The Town under expended its budget by \$26,894. This is a combined result of savings in the individual departments in anticipation of additional expenditures related to Hurricane Irene cleanup.

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 a new roof for the Town shed totaling \$23,625. The Town purchased one police cruiser, one highway truck and a fire truck totaling \$303,734. Also, the Town continued on the multi-road project spanning several fiscal years. Construction in progress was recorded for the SCADA project, the Loon Mountain bridge and a video surveillance system, all totaling \$223,207. See Note 6 to the basic financial statements for additional information regarding the capital assets.

**TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2010 and 2011**

Long-Term Obligations

During FY 2011 the Town had a reduction in general obligation bonds of \$426,650 from payments made during the year. Capital lease obligations in the governmental activities experienced a net decrease of \$6,854 as a result of a new lease on a public safety vehicle and regular schedule payments on all leases.

Economic Factors

The financial operation of the Town was greatly affected by the destruction caused by Tropical Storm Irene in August. In the final four months of the year, the Town incurred many unexpected expenses in repairing damages caused by the flooding. Many of these emergency expenses have been or will be reimbursed by FEMA. Some budgeted expenses were reduced or deferred in order to accommodate these unanticipated expenses.

Contacting the Town of Lincoln's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen at, PO Box 39, Lincoln, NH 03251, telephone number 603-745-2757.



EXHIBIT A
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Net Assets
December 31, 2011

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 3,273,893
Investments	349,468
Taxes receivable, net	1,091,829
Accounts receivable	29,753
Due from other governments	739,724
Total Current Assets	<u>5,484,667</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	2,633,511
Depreciable capital assets, net	<u>14,048,848</u>
Total Noncurrent Assets	<u>16,682,359</u>
Total Assets	<u>\$ 22,167,026</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	\$ 155,273
Accrued expenses	78,759
Retainage payable	4,124
Deferred revenue	68,711
Due to other governments	2,122,533
Deposits	637
Current portion of deferred bond premium	10,071
Current portion of bonds payable	438,172
Current portion of capital leases payable	21,924
Total Current Liabilities	<u>2,900,204</u>
Noncurrent Liabilities:	
Deferred bond premium	43,943
Bonds payable	4,189,903
Capital leases payable	12,207
Compensated absences payable	132,560
Other post-employment benefits payable	47,909
Total Noncurrent Liabilities	<u>4,426,522</u>
Total Liabilities	<u>7,326,726</u>
NET ASSETS	
Invested in capital assets, net of related debt	11,966,139
Restricted	61,072
Unrestricted	2,813,089
Total Net Assets	<u>14,840,300</u>
Total Liabilities and Net Assets	<u>\$ 22,167,026</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2011

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 1,296,722	\$ 71,196		\$ (1,225,526)
Public safety	1,076,973	53,145	\$ 148,105	(875,723)
Highways and streets	1,223,776		747,347	(476,429)
Health and welfare	57,346			(57,346)
Sanitation	553,435	208,373		(345,062)
Water distribution and treatment	420,601	10,365		(410,236)
Culture and recreation	394,050	141,386		(252,664)
Debt service	215,789		37,827	(177,962)
Total governmental activities	<u>\$ 5,238,692</u>	<u>\$ 484,465</u>	<u>\$ 933,279</u>	<u>(3,820,948)</u>
General revenues:				
Property and other taxes				3,855,889
Licenses and permits				298,004
Grants and contributions:				
Rooms and meals tax distribution				74,243
Railroad tax				525
Interest and investment earnings				2,685
Miscellaneous				103,470
Total general revenues				<u>4,334,816</u>
Change in net assets				513,868
Net assets - beginning				<u>14,326,432</u>
Net assets - ending				<u>\$ 14,840,300</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LINCOLN, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2011

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 3,050,360	\$ 223,533	\$ 3,273,893
Investments	4,463	345,005	349,468
Taxes receivable, net	1,091,829		1,091,829
Accounts receivable	29,753		29,753
Due from other governments	739,724		739,724
Due from other funds	36,200	37,733	73,933
Total Assets	<u>\$ 4,952,329</u>	<u>\$ 606,271</u>	<u>\$ 5,558,600</u>
LIABILITIES			
Accounts payable	\$ 155,273		\$ 155,273
Accrued expenses	6,013		6,013
Retainage payable	4,124		4,124
Due to other governments	2,122,533		2,122,533
Due to other funds	37,733	\$ 36,200	73,933
Deferred revenue	643,382		643,382
Deposits	637		637
Total Liabilities	<u>2,969,695</u>	<u>36,200</u>	<u>3,005,895</u>
FUND BALANCES			
Nonspendable		52,909	52,909
Restricted		8,163	8,163
Committed	855,075	508,999	1,364,074
Unassigned	1,127,559		1,127,559
Total Fund Balances	<u>1,982,634</u>	<u>570,071</u>	<u>2,552,705</u>
Total Liabilities and Fund Balances	<u>\$ 4,952,329</u>	<u>\$ 606,271</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	16,682,359
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis	574,671
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(4,628,075)
Capital leases payable	(34,131)
Deferred bond premium	(54,014)
Accrued interest on long-term obligations	(72,746)
Compensated absences payable	(132,560)
Other post-employment benefits payable	(47,909)
Net assets of governmental activities	<u>\$ 14,840,300</u>

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2011

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, 2011

	General Fund	Other Governmental Funds	Total Governmental Funds		\$
Revenues:					
Taxes	\$ 3,750,988	\$ 11,100	\$ 3,750,988	Net Change in Fund Balances-- Total Governmental Funds	\$ (128,534)
Licenses and permits	286,904		298,004	Amounts reported for governmental activities in the	
Intergovernmental	1,008,047	39,497	1,008,047	statement of activities are different because:	
Charges for services	444,968	818	484,465	Governmental funds report capital outlays as expenditures.	
Interest and investment income	1,867		2,685	However, in the statement of activities, the cost of those assets	
Miscellaneous	104,554	51,415	104,554	is allocated over their estimated useful lives as depreciation	
Total Revenues	<u>5,597,328</u>	<u>51,415</u>	<u>5,648,743</u>	expense. This is the amount by which capital outlays exceeded	
				depreciation expense in the current period.	140,003
Expenditures:				Governmental funds only report the disposal of assets to the extent	
Current operations:				proceeds are received from the sale. In the statement of activities,	
General government	1,126,179	24,629	1,126,179	a gain or loss is reported for each disposal. This is the amount of	
Public safety	1,011,212		1,035,841	the gain on disposed capital assets reduced by the actual proceeds	(1,084)
Highways and streets	304,384		304,384	received from the sale of capital assets.	
Health and welfare	57,346		57,346	Governmental funds report the effect of bond issuance	
Sanitation	478,839		478,839	premiums when debt is first issued, whereas these amounts	11,986
Water distribution and treatment	269,118		269,118	are deferred and amortized in the statement of activities.	
Culture and recreation	348,810		348,810	Revenues in the statement of activities that do not provide current	
Capital outlay	1,441,100	78,680	1,519,780	financial resources are not reported as revenues in the funds.	104,901
Debt service:				Proceeds from capital leases are reported as other financing sources	
Principal retirement	426,650		426,650	in the funds, but a capital lease increases long-term liabilities in	
Interest and fiscal charges	233,998		233,998	the statement of net assets.	(23,668)
Total Expenditures	<u>5,697,636</u>	<u>103,309</u>	<u>5,800,945</u>	funds, but the repayment reduces long-term liabilities in the	426,650
				statement of net assets.	
Excess revenues over (under) expenditures	<u>(100,308)</u>	<u>(51,894)</u>	<u>(152,202)</u>	Repayment of principal on capital leases is an expenditure in the	
				governmental funds, but the repayment reduces long-term liabilities	30,522
Other financing sources:				in the statement of net assets.	
Proceeds from capital lease	23,668		23,668	In the statement of activities, interest is accrued on outstanding	
Total other financing sources	<u>23,668</u>	<u>-</u>	<u>23,668</u>	bonds and capital leases, whereas in governmental funds, an interest	6,223
				expenditure is reported when due.	
Net change in fund balances	<u>(76,640)</u>	<u>(51,894)</u>	<u>(128,534)</u>	Some expense reported in the statement of activities, such as	
				compensated absences and other post-employment benefits do not	
Fund balances at beginning of year, as restated	<u>2,059,274</u>	<u>621,965</u>	<u>2,681,239</u>	require the use of current financial resources and, therefore, are not	
				reported as expenditures in governmental funds.	(53,131)
Fund balances at end of year	<u>\$ 1,982,634</u>	<u>\$ 570,071</u>	<u>\$ 2,552,705</u>	Change in Net Assets of Governmental Activities	<u>\$ 513,868</u>

See accompanying notes to the basic financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2011

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, 2011

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.

Measurement Focus

1. Government-Wide Financial Statements:

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

2. Fund Financial Statements:

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

Basis of Accounting

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011

1. Revenues – Exchange and Non-exchange Transactions:

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

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

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

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

2. Deferred Revenue:

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

3. Expenses/Expenditures:

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

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

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 OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011

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, 2011, the Town applied \$573,835 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, 2011 are recorded as receivables net of reserves for estimated uncollectible of \$20,000.

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.

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 values 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:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2011

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

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, 2011 is \$54,014.

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.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011

Fund Balance Policy

During the year ended December 31, 2011, the Town implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Statement 54 established new fund balance classifications and changes the definition of governmental fund types. As of December 31, 2011 the Town has not adopted a fund balance policy.

Under Statement 54, the Town has segregated fund balance into five classifications; Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance*: Amounts constrained to specific purposes stipulated by external resource providers or through enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or by the enabling legislation.
- *Committed Fund Balance*: Amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision making authority (annual Town Meeting). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The governing body's actions must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- *Assigned Fund Balance*: Amounts the Town intends to use for specific purposes. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". The Selectmen expressly delegates this authority to the Town Administrator.
- *Unassigned Fund Balance*: Amounts that are available for any purpose; these amounts are reported only in the General Fund and any fund with a deficit fund balance.

In circumstances where expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

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.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011

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.

NOTE 2--PROPERTY TAXES

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$746,850,700 as of April 1, 2011) and were due in two installments on July 1, 2011 and December 30, 2011. 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 \$3,887,700 and \$1,164,971 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, 2011, 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, 2011.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2011

Property and Liability Insurance

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

Worker's Compensation

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

NOTE 4--DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2011 are classified in the accompanying financial statements as follows:

Cash and cash equivalents	\$ 3,273,893
Investments	<u>349,468</u>
	<u>\$ 3,623,361</u>

Deposits and investments as of December 31, 2011 consist of the following:

Cash on hand	\$ 6,550
Deposits with financial institutions	3,267,343
Investments	<u>349,468</u>
	<u>\$ 3,623,361</u>

The Town's investment policy requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. 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, 2011. The Trustees of Trust Funds and the Library Trustees also do not have a policy regarding credit risk.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2011

None of the investments as of December 31, 2011 are rated and are detailed as follow:

	<u>Investment Type</u>	<u>Fair Value</u>
	State investment pool	<u>\$ 349,468</u>

Custodial Credit Risk

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

The Town's policy indicates that there must be some form of collateral securing funds in excess of the FDIC limit, witnessed by a written agreement and held at an independent third-party institution in the name of the Town. Of the Town's deposits with financial institutions at year end, \$3,178,887 was collateralized by securities held by the bank in the bank's name.

Investment in NHPDIP

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

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

NOTE 5--DUE FROM OTHER GOVERNMENTS

Receivables from other governments at December 31, 2011 consist the following:

Town of Woodstock	\$ 41,010
Lincoln-Woodstock School District	6,602
FEMA	547,765
State of New Hampshire - State Aid Bridge	124,665
Department of Justice - Cops Grant	19,682
	<u>\$ 739,724</u>

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011

NOTE 6--CAPITAL ASSETS

The following is a summary of changes in capital assets:

	Balance <u>1/1/11</u>	Additions	Reductions	Balance <u>12/31/11</u>
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in process	1,085,304	\$ 223,207		1,308,511
Total capital assets not being depreciated	<u>2,410,304</u>	<u>223,207</u>	<u>\$ -</u>	<u>2,633,511</u>
Other capital assets:				
Buildings and improvements	5,012,632	23,625		5,036,257
Vehicles and equipment	1,223,788	303,734	(41,247)	1,486,275
Land improvements	253,433			253,433
Infrastructure	14,483,757	37,301		14,521,058
Total other capital assets at historical cost	<u>20,973,610</u>	<u>364,660</u>	<u>(41,247)</u>	<u>21,297,023</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,498,083)	(110,949)		(1,609,032)
Vehicles and equipment	(720,346)	(118,689)	40,163	(798,872)
Land improvements	(121,847)	(8,029)		(129,876)
Infrastructure	(4,500,198)	(210,197)		(4,710,395)
Total accumulated depreciation	<u>(6,840,474)</u>	<u>(447,864)</u>	<u>40,163</u>	<u>(7,248,175)</u>
Total other capital assets, net	<u>14,133,136</u>	<u>(83,204)</u>	<u>(81,410)</u>	<u>14,048,848</u>
Total capital assets, net	<u>\$ 16,543,440</u>	<u>\$ 140,003</u>	<u>\$ (81,410)</u>	<u>\$ 16,682,359</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 34,777
Public safety	56,388
Highways and streets	158,900
Sanitation	43,458
Water distribution and treatment	115,022
Culture and recreation	39,319
	<u>\$ 447,864</u>

The balance of the assets acquired through capital leases as of December 31, 2011 is as follows:

Vehicles and equipment	\$ 68,093
Less: Accumulated depreciation	<u>(8,075)</u>
	<u>\$ 60,018</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, 2011, the balance of the property tax appropriation due to the Lincoln-Woodstock Cooperative School District is \$1,967,856.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011

Additional intergovernmental payables consist of the following:

State of New Hampshire - additional license and fees	\$ 462
State of New Hampshire, DOT - Temporary Bridge	140,410
State of New Hampshire, Treasurer	3,668
Town of Woodstock	10,137
	<u>\$ 154,677</u>

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.

Funding Policy

Covered public safety employees are required to contribute 9.3% of their covered salary, whereas general employees are required to contribute 5.0% of their covered salary, through June 30, 2011. Effective July 1, 2011 covered police officers and general employees are required to contribute 11.55% and 7.0%, respectively. 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 14.63% and 9.16%, respectively through June 30, 2011, 25.57% and 11.09%, respectively, in July 2011, and 19.95% and 8.8%, respectively, thereafter. The Town contributed 75% of the employer cost for public safety officers employed by the Town and the State contributed the remaining 25% of the employer cost, through June 30, 2011, and the Town contributed 100% of the employer cost thereafter. The Town contributes 100% of the employer cost for general employees of the Town. In accordance with accounting principles generally accepted in the United States of America (GASB Statement #24), on-behalf fringe benefits contributed by the State of New Hampshire of \$11,518 have been reported as a revenue and expenditure in the General Fund in these financial statements.

Under State law (RSA-100:16), plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2011, 2010, and 2009 were \$166,714, \$140,139, and \$129,535, equal to the required contributions for those years.

NOTE 9--OTHER POST-EMPLOYMENT BENEFITS

In addition to providing pension benefits, the Town provides implicit post-employment 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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2011

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:

Annual Required Contribution (ARC)	\$ 32,172
Interest on net OPEB obligation	936
Adjustment to ARC	<u>(1,015)</u>
Annual OPEB cost	32,093
Contributions made	<u>(7,576)</u>
Increase in net OPEB obligation	24,517
Net OPEB obligation - beginning of year	<u>23,392</u>
Net OPEB obligation - end of year	<u>\$ 47,909</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, 2011 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%
12/31/2011	\$ 32,093	23.6%	\$ 47,909	\$ 1,206,130	3.97%

The Town’s net OPEB obligation as of December 31, 2011 is recognized as a liability in these financial statements.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011

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 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 Entry Age Normal 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 (UAAL) is a level percentage of payroll for a period of thirty years on a closed group basis.

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, 2011:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011

Type	Balance 1/1/11	Additions	Reductions	Balance 12/31/11	Current Portion
General obligation bonds	\$ 5,054,725		\$ 426,650	\$ 4,628,075	\$ 438,172
Capital leases	40,985	\$ 23,668	30,522	34,131	21,924
Compensated absences	103,946	33,779	5,165	132,560	
Totals	<u>\$ 5,199,656</u>	<u>\$ 57,447</u>	<u>\$ 462,337</u>	<u>\$ 4,794,766</u>	<u>\$ 460,096</u>

General long term debt – Bonds payable at December 31, 2011 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%.	\$ 1,210,000
\$1,200,000 - 2003 Wastewater Treatment Bonds due in annual installments of \$60,000 through August 15, 2023; interest at 3.5% to 4.9%.	720,000
\$2,549,000 - 1993 Water Treatment Bond due in semi-annual installments of \$85,086, including interest at 5.0%, through October 9, 2020 decreasing to \$67,046 on April 9, 2021.	1,268,603
\$631,800 - 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.	334,472
\$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.	975,000
\$300,000 - 2005 Community Building Note due in annual installments of \$36,448, including interest at 4.0% through July 26, 2015.	<u>120,000</u>
	<u>\$ 4,628,075</u>

Summary of Debt Service Requirements to Maturity – The annual requirements to amortize General Obligation Bonds as of December 31, 2011 are as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2012	\$ 438,172	\$ 208,200	\$ 646,372
2013	444,914	191,559	636,473
2014	446,998	174,163	621,161
2015	454,439	155,521	609,960
2016	432,258	131,154	563,412
2017-2021	2,074,333	354,968	2,429,301
2022-2023	336,961	25,266	362,227
	<u>\$ 4,628,075</u>	<u>\$ 1,240,831</u>	<u>\$ 5,868,906</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2011 was \$191,735 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 2011, reimbursements by the State were \$37,827.

Authorized and Unissued Debt – Long-term debt authorized and unissued at December 31, 2011 is as follows:

<u>Purpose</u>	<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, 2011:

Police cruiser, due in annual installments of \$11,101 through May 2012, including interest at 6.10%	\$ 10,463
Police cruiser, due in annual installments of \$13,000 through September 2013, including interest at 6.50%	<u>23,668</u>
	<u>\$ 34,131</u>

Debt service requirements to retire capital lease obligations outstanding for governmental activities at December 31, 2011 are as follows:

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2012	\$ 21,924	\$ 2,177	\$ 24,101
2013	12,207	793	13,000
	<u>\$ 34,131</u>	<u>\$ 2,970</u>	<u>\$ 37,101</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011

NOTE 11--INTERFUND 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 Nonmajor Governmental Funds have an interfund payable to the General Fund for reimbursement of expenditures. Interfund balances at December 31, 2011 are as follows:

	General Fund	Due from Other	
		Governmental Funds	Totals
Due to: General Fund		\$ 36,200	\$ 36,200
Other Governmental Funds	\$ 37,733		37,733
	<u>\$ 37,733</u>	<u>\$ 36,200</u>	<u>\$ 73,933</u>

NOTE 12--RESTRICTED NET ASSETS

Net assets are restricted for specific purposes at December 31, 2011 as follows:

Permanent funds - endowments	\$ 52,909
Permanent funds - income	8,163
	<u>\$ 61,072</u>

NOTE 13--COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2011 are as follows:

Fund Balances	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<i>Nonspendable:</i>			
Permanent Funds - Endowments		\$ 52,909	\$ 52,909
<i>Restricted for:</i>			
Permanent Funds - Income		8,163	8,163
<i>Committed for:</i>			
Continuing appropriations	\$ 34,016		34,016
Water Tap Fees Fund	64,415		64,415
Capital Reserve Fund	737,238		737,238
Cemetery Expendable Trust Fund	19,406		19,406
Police Special Details Fund		23,508	23,508
Water Impact Fees Fund		354,534	354,534
Capital Projects Fund		130,957	130,957
<i>Unassigned for:</i>			
Unassigned - General operations	1,127,559		1,127,559
	<u>\$ 1,982,634</u>	<u>\$ 570,071</u>	<u>\$ 2,552,705</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011

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--RESTATEMENT OF EQUITY

Effective January 1, 2011, the Town retroactively changed its method of financial reporting to conform to a recent pronouncement of the Governmental Accounting Standards Board (Statement No. 54). This new standard changes how fund balance is reported and changes the definition of the governmental fund types. As a result, the Cemetery Expendable Trust Fund was previously reported as Nonmajor Governmental Fund, has been reclassified and combined into the General Fund for reporting purposes. Also, the Capital Reserve Funds, previously reported as a Major Governmental Fund, have been reclassified and was combined into the General Fund for reporting purposes.

	General Fund	Capital Reserve Fund	Nonmajor Governmental Funds
Fund balance - January 1, 2011 (as previously reported)	\$ 1,146,806	\$ 895,821	\$ 638,612
Amount of restatement due to:			
Reclassification of Capital Reserve Fund	895,821	(895,821)	
Reclassification of Cemetery Expendable Trust Funds	16,647		(16,647)
Fund balance - January 1, 2011, as restated	<u>\$ 2,059,274</u>	<u>\$ -</u>	<u>\$ 621,965</u>

SCHEDULE 1

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 3,773,786	\$ 3,773,786	\$ 3,855,889	\$ 82,103
Licenses and permits	283,100	283,100	286,904	3,804
Intergovernmental	168,413	214,774	996,529	781,755
Charges for services	464,057	464,057	444,968	(19,089)
Interest income	1,080	1,080	1,197	117
Miscellaneous	59,933	59,933	101,804	41,871
Total Revenues	<u>4,750,369</u>	<u>4,796,730</u>	<u>5,687,291</u>	<u>890,561</u>
Expenditures:				
Current operations:				
General government	1,155,950	1,155,950	1,119,729	36,221
Public safety	1,041,716	1,041,716	999,694	42,022
Highways and streets	311,832	311,832	304,384	7,448
Health and welfare	80,465	80,465	57,346	23,119
Sanitation	526,284	526,284	478,839	47,445
Water distribution and treatment	268,065	268,065	269,118	(1,053)
Culture and recreation	358,617	358,617	348,810	9,807
Capital outlay	220,650	567,011	702,948	(135,937)
Debt service:				
Principal retirement	431,247	431,247	426,650	4,597
Interest and fiscal charges	227,223	227,223	233,998	(6,775)
Total Expenditures	<u>4,622,049</u>	<u>4,968,410</u>	<u>4,941,516</u>	<u>26,894</u>
Excess revenues over (under) expenditures	<u>128,320</u>	<u>(171,680)</u>	<u>745,775</u>	<u>917,455</u>
Other financing sources (uses):				
Transfers out	<u>(622,805)</u>	<u>(622,805)</u>	<u>(619,655)</u>	<u>3,150</u>
Total other financing sources (uses)	<u>(622,805)</u>	<u>(622,805)</u>	<u>(619,655)</u>	<u>3,150</u>
Net change in fund balance	(494,485)	(794,485)	126,120	920,605
Fund balance at beginning of year				
- Budgetary Basis	<u>1,610,126</u>	<u>1,610,126</u>	<u>1,610,126</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,115,641</u>	<u>\$ 815,641</u>	<u>\$ 1,736,246</u>	<u>\$ 920,605</u>

See accompanying notes to the required supplementary information

SCHEDULE 2
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Funding Progress for Other Post-Employment Benefits
For the Year Ended December 31, 2011

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) - Projected Unit Cost</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
1/1/2010	\$ -	\$ 106,423	\$ 106,423	0%	\$ 1,176,712	9.0%

See accompanying notes to the required supplementary information

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2011

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 non-budgetary revenues and expenditures, budgetary transfers out, encumbrances, on-behalf fringe benefits, and capital lease proceeds as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 5,620,996	\$ 5,697,636
Difference in property taxes meeting susceptible to accrual criteria	104,901	
Non-budgetary revenues and expenditures	(3,420)	(714,484)
Budgetary transfers out		619,655
Encumbrances, December 31, 2010		(6,450)
On-behalf fringe benefits	(11,518)	(11,518)
Capital lease proceeds	<u>(23,668)</u>	<u>(23,668)</u>
Per Schedule 1	<u>\$ 5,687,291</u>	<u>\$ 5,561,171</u>

NOTE 2--BUDGETARY FUND BALANCES

The components of the budgetary fund balance for the General Fund at December 31, 2011 are as follows:

<i>Committed:</i>	
Continuing appropriations - Non-lapsing	\$ 34,016
<i>Unassigned:</i>	
Unassigned - General Operations	<u>1,702,230</u>
	<u>\$ 1,736,246</u>

NOTE 3--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, 2010. 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.

SCHEDULE I
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

Federal Granting Agency/Recipient State Agency/Grant Program/State <u>Grant Number</u>	<u>Federal Catalogue Number</u>	<u>Expenditures</u>
DEPARTMENT OF JUSTICE		
Received directly from US Department of Justice		
Public Safety Partnership and Community Policing Grants, Recovery Program	16.710	
#2009RKWX0610		<u>\$ 119,681</u>
Total Department of Justice		<u>119,681</u>
DEPARTMENT OF HOMELAND SECURITY		
Pass Through Payments from New Hampshire Department of Safety, Homeland Security and Emergency Management		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	
#FEMA-4026-DR-NH		<u>594,126</u>
Total Department of Homeland Security		<u>594,126</u>
 Total Expenditures of Federal Awards		 <u><u>\$ 713,807</u></u>

See notes to schedule of expenditures of federal awards

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2011

NOTE 1—GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Town of Lincoln, New Hampshire. The Town of Lincoln, New Hampshire’s reporting entity is defined in Note 1 to the Town’s basic financial statements.

NOTE 2—BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Town's basic financial statements.

NOTE 3—RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The recognition of expenditures of federal awards has been reported in the Town's basic financial statements as intergovernmental revenues in the governmental funds as follows:

General Fund	<u>\$ 713,807</u>
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**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, 2011, which collectively comprise the Town of Lincoln, New Hampshire's basic financial statements and have issued our report thereon dated February 13, 2013. 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

Management of the Town of Lincoln, New Hampshire is responsible for establishing and maintaining effective 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 opinions 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 previously.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Lincoln, New Hampshire's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an

opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Town of Lincoln, New Hampshire in a separate letter dated February 13, 2013.

This report is intended solely for the information and use of management, the Board of Selectmen, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Vachon Clutkey & Company PC

February 13, 2013



**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

To the Board of Selectmen
Town of Lincoln, New Hampshire

Compliance

We have audited the Town of Lincoln, New Hampshire's compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on the Town of Lincoln, New Hampshire's major federal program for the year ended December 31, 2011. The Town of Lincoln, New Hampshire's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the Town of Lincoln, New Hampshire's management. Our responsibility is to express an opinion on the Town of Lincoln, New Hampshire's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Lincoln, New Hampshire's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Town of Lincoln, New Hampshire's compliance with those requirements.

In our opinion, the Town of Lincoln, New Hampshire complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the Town of Lincoln, New Hampshire is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Lincoln, New Hampshire's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on

internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Lincoln, New Hampshire's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance 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 compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Selectmen, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Vachon Cluckey & Company PC

February 13, 2013

**Town of Lincoln, New Hampshire
Schedule of Findings and Questioned Costs
Year Ended December 31, 2011**

Section I--Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified
 Internal control over financial reporting:
 Material weakness(es) identified? _____yes X no
 Significant deficiency(ies) identified
 not considered to be material weaknesses? _____yes X none reported
 Noncompliance material to financial statements noted? _____yes X no

Federal Awards

Internal Control over major programs:
 Material weakness(es) identified? _____yes X no
 Significant deficiency(ies) identified
 not considered to be material weaknesses? _____yes X none reported
 Type of auditor's report issued on compliance
 for major programs: Unqualified
 Any audit findings disclosed that are required
 to be reported in accordance with
 Circular A-133, Section .510(a)? _____yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and Type B program: \$ 300,000

Auditee qualified as low-risk auditee? _____yes X no

Section II--Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS.

Section III--Federal Award Findings and Questioned Costs

There were no findings and questioned costs as defined under OMB Circular A-133 .510(a).

SCHEDULE A
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2011

	Police Special Details <u>Fund</u>	Water Impact Fees <u>Fund</u>	Permanent <u>Fund</u>	Capital Projects <u>Fund</u>	Combining <u>Totals</u>
ASSETS					
Cash and cash equivalents		\$ 78,941	\$ 61,072	\$ 83,520	\$ 223,533
Investments		311,793		33,212	345,005
Due from other funds	\$ 23,508			14,225	37,733
Total Assets	<u>\$ 23,508</u>	<u>\$ 390,734</u>	<u>\$ 61,072</u>	<u>\$ 130,957</u>	<u>\$ 606,271</u>
LIABILITIES					
Due to other funds		\$ 36,200			\$ 36,200
Total Liabilities	<u>\$ -</u>	<u>36,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>36,200</u>
FUND BALANCES					
Nonspendable			52,909		52,909
Restricted			8,163		8,163
Committed	23,508	354,534		130,957	508,999
Total Fund Balances	<u>23,508</u>	<u>354,534</u>	<u>61,072</u>	<u>130,957</u>	<u>570,071</u>
Total Liabilities and Fund Balances	<u>\$ 23,508</u>	<u>\$ 390,734</u>	<u>\$ 61,072</u>	<u>\$ 130,957</u>	<u>\$ 606,271</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, 2011

	Police Special Details <u>Fund</u>	Water Impact Fees <u>Fund</u>	Permanent <u>Fund</u>	Capital Projects <u>Fund</u>	Combining <u>Totals</u>
Revenues:					
Licenses and permits				\$ 11,100	\$ 11,100
Charges for services	\$ 33,197	\$ 6,300			39,497
Interest and investment income		535	\$ 43	240	818
Total Revenues	<u>33,197</u>	<u>6,835</u>	<u>43</u>	<u>11,340</u>	<u>51,415</u>
Expenditures:					
Current operations:					
Public safety	24,629				24,629
Capital outlay		78,680			78,680
Total Expenditures	<u>24,629</u>	<u>78,680</u>	<u>-</u>	<u>-</u>	<u>103,309</u>
Net change in fund balances	8,568	(71,845)	43	11,340	(51,894)
Fund balances at beginning of year, as restated	<u>14,940</u>	<u>426,379</u>	<u>61,029</u>	<u>119,617</u>	<u>621,965</u>
Fund balances at end of year	<u>\$ 23,508</u>	<u>\$ 354,534</u>	<u>\$ 61,072</u>	<u>\$ 130,957</u>	<u>\$ 570,071</u>

Town of Lincoln Community Profile

Lincoln, NH



Community Contact

Town of Lincoln
Peter Joseph, Town Manager
 PO Box 25
 Lincoln, NH 03251

Telephone
 Fax
 E-mail
 Web Site

(603) 745-2757
 (603) 745-6743
 townmanager@lincolnnh.org
 www.lincolnnh.org

Municipal Office Hours

Monday through Friday, 8 am - 4:30 pm

County
 Labor Market Area
 Tourism Region
 Planning Commission
 Regional Development

Grafton
Plymouth NH LMA
White Mountains
North Country Council
Grafton County Economic Development Council

Election Districts

US Congress
 Executive Council
 State Senate
 State Representative

District 2
District 1
District 1
Grafton County District 3

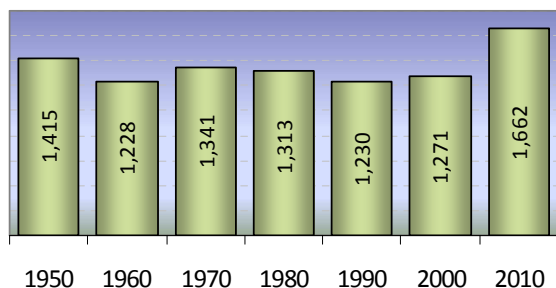
Incorporated: 1764

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: Population change for Lincoln totaled 434, from 1,228 in 1960 to 1,662 in 2010. The largest decennial percent change was a 31 percent increase between 2000 and 2010. The 2010 Census estimate for Lincoln was 1,662 residents, which ranked 153rd among New Hampshire's incorporated cities and towns.



Population Density and Land Area, 2010 (US Census Bureau):
 12.8 persons per square mile of land area. Lincoln contains 130.3 square miles of land area and 0.6 square miles of inland water area.

Economic & Labor Market Information Bureau, NH Employment Security, 2012. Community Response Received 7/27/2012

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, 2012-2013	\$4,437,808
Budget: School Appropriations, 2012-2013	\$7,007,302
Zoning Ordinance	1986/11
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	Private

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)

2011 Total Tax Rate (per \$1000 of value)	\$11.69
2011 Equalization Ratio	95.0
2011 Full Value Tax Rate (per \$1000 of value)	\$11.06
2011 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	83.7%
Commercial Land and Buildings	15.0%
Public Utilities, Current Use, and Other	1.3%

HOUSING (ACS 2006-2010)

Total Housing Units	2,584
Single-Family Units, Detached or Attached	1,756
Units in Multiple-Family Structures:	
Two to Four Units in Structure	211
Five or More Units in Structure	481
Mobile Homes and Other Housing Units	136

DEMOGRAPHICS

(US Census Bureau)

Total Population	Community	County
2010	1,662	89,118
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) 2006-2010

Population by Gender		
Male	638	Female 607

Population by Age Group	
Under age 5	65
Age 5 to 19	192
Age 20 to 34	230
Age 35 to 54	346
Age 55 to 64	132
Age 65 and over	280
Median Age	43.9 years

Educational Attainment, population 25 years and over	
High school graduate or higher	90.7%
Bachelor's degree or higher	11.2%

INCOME, 2010 INFLATION ADJUSTED \$ (ACS 2006-2010)

Per capita income	\$24,092
Median 4-person family income	\$52,917
Median household income	\$42,375

Median Earnings, full-time, year-round workers	
Male	\$27,500
Female	\$23,125

Families below the poverty level	10.1%
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LABOR FORCE (NHES - ELMI)

Annual Average	2001	2011
Civilian labor force	739	900
Employed	711	848
Unemployed	28	52
Unemployment rate	3.8%	5.8%

EMPLOYMENT & WAGES (NHES - ELMI)

Annual Average Covered Employment	2001	2011
Goods Producing Industries		
Average Employment	n	n
Average Weekly Wage	n	n
Service Providing Industries		
Average Employment	n	n
Average Weekly Wage	n	n
Total Private Industry		
Average Employment	2,170	1,750
Average Weekly Wage	\$ 338	\$ 476
Government (Federal, State, and Local)		
Average Employment	124	156
Average Weekly Wage	\$ 585	\$ 702
Total, Private Industry plus Government		
Average Employment	2,294	1,905
Average Weekly Wage	\$ 352	\$ 494

n = indicates that data does not meet disclosure standards

EDUCATION AND CHILD CARE

(NH Dept. of Education)

Schools students attend: **Grades K-12 are part of Lincoln-Woodstock Cooperative (Lincoln, Woodstock)** District: **SAU 68**
 Career Technology Center(s): **Plymouth Regional High School** Region: **5**

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	134	91	98	

2012 NH Licensed Child Care Facilities (DHHS – Bureau of Child Care Licensing): Total Facilities: **4** Total Capacity: **92**

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

LARGEST BUSINESSES	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
FCI-Burndy Corporation	Electrical connectors	216	1975
Inn Season Resort	Lodging	150	2003
Beacon Inc.	Hotel, restaurant	100	1970
Loon Mountain Recreation Corporation	Ski, recreation area	86	1965
Indian Head Motel & Resort	Hotel, restaurant, recreation	80+	1962
Lin-Wood School District	Education	78	1962
Lincoln Condo Associates	Condo management	60	1986
Town of Lincoln	Municipal services	32	1764

TRANSPORTATION (distances estimated from city/town hall)

Road Access	US Routes	3
	State Routes	112
Nearest Interstate, Exit	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 2006-2010)

Workers 16 years and over	
Drove alone, car/truck/van	61.8%
Carpooled, car/truck/van	7.9%
Public transportation	0.0%
Walked	14.9%
Other means	12.5%
Worked at home	2.9%
Mean Travel Time to Work	11.7 minutes

Percent of Working Residents: ACS 2006-2010

Working in community of residence	72.0%
Commuting to another NH community	28.0%
Commuting out-of-state	0.0%

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	

2012 Vital Statistics

Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2012

Date of Birth	Child's Name	Father's Name	Mother's Name	Place of Birth
01/19/2012	Zoe Rose Marie Conn	Joseph Conn II	Ashley Conn	Littleton, NH
02/18/2012	Jocelyn Marie Toms	Michael Toms	Alison Morgan	Littleton, NH
03/22/2012	Benjamin Robert Peter LaMotte	Chad LaMotte	Kim Marie LaMotte	Plymouth, NH
04/18/2012	Oliver James Bujeaud	Joseph Bujeaud	Claire Bujeaud	Littleton, NH
06/03/2012	Carter Thomas Fortier	Joshua Fortier	Mekia Wade	No. Conway, NH
06/23/2012	Juniper Rose Shalom Wright	Eric Wright	Rosanna Wright	Lincoln, NH
08/02/2012	Samantha Jo Ruda		Christina Stammers	Plymouth, NH
12/01/2012	Gavin Lucas Fournier	Jeffrey Fournier	Meghan Fournier	Woodsville, NH

2012 Vital Statistics

Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2012

Date of Marriage	Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Place of Marriage
09/08/2012	Ronald W. Springer	Lincoln, NH	Wendy L. Holden	Lincoln, NH	Laconia
09/17/2012	Stephen C. Godin	Lincoln, NH	Jennifer L. Chipman	Lincoln, NH	Littleton
12/09/2012	Brett J. Chaloux	Lincoln, NH	Kayleigh R. Coulombe	Lincoln, NH	Berlin
12/13/2012	Ronald L. Pepe	Lincoln, NH	Maria M. Moje	Lincoln, NH	Lincoln

2012 Vital Statistics

Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2012

<u>Date of Death</u>	<u>Decedent's Name</u>	<u>Father's Name</u>	<u>Mother's Maiden Name</u>	<u>Place of Death</u>	<u>Military</u>
02/03/2012	Ernestine Noseworthy	Patrick Raymond	Winifred Michaud	Plymouth	N
02/16/2012	Fernande Gagne	Victor Cloutier	Eva Major	Warner	N
03/01/2012	Julie Cammett	William Greenwood	Goldie Hooker	Plymouth	N
04/01/2012	Robert Chase	Robert Chase	Gertrude Rannacher	Laconia	N
06/19/2012	Mary Vickers	Thomas Lawton	Mary Moore	Franconia	N
07/04/2012	William Cushing Jr.	William Cushing Sr.	Gertrude Cushing	Whitefield	Y
08/27/2012	Rose Strickland	Leon Simpson	Rose Poitras	No. Haverhill	N
09/14/2012	Brenda Ouellette	Bernard Hart	Madeline Bishop	Lincoln	N
10/17/2012	Judy Brooks	Laverne Cary	Mary Demaio	No. Haverhill	N
10/21/2012	Lisa Harlow	Raymond Harlow	Bonnie Duggan	Littleton	N
11/21/2012	Helena O'Rourke	John Lynch	Catherine McGee	Franconia	N
12/01/2012	Helen Archambault	Roy Neill	Linnie Morse	Plymouth	N
12/12/2012	Kevin McTeague	James McTeague Sr.	Kathryn Connors	Plymouth	Y

~ NOTES ~

SIGNIFICANT DATES

March – December 2013

March 10:	Daylight Saving Time Begins
March 11:	Last day to accept absentee ballots filed in person
March 12:	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 15:	Last Day for eligible residents to file for 2012 property tax credits and/or exemptions for: veterans/elderly
May 1:	Annual Dog License Renewal
May 27:	Memorial Day Observed– Town Offices Closed
June 7:	Lin-wood High School Graduation
June 24:	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 2:	Labor Day – Town Offices Closed
October 14:	Columbus Day – Town Offices Closed
November 3:	Daylight Saving Time Ends
November 28-29:	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

