

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

*A Tribute to our Solid Waste Facility*



2008  
**ANNUAL REPORT**

## **TELEPHONE/E-MAIL DIRECTORY**

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

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

|                                |  |          |
|--------------------------------|--|----------|
| Selectmen & Admin. Asst.....   | <a href="mailto:townhall@lincolnnh.org">townhall@lincolnnh.org</a> .....       | 745-2757 |
| Town Manager.....              | <a href="mailto:townmanager@lincolnnh.org">townmanager@lincolnnh.org</a> ..... | 745-2757 |
| Fax Number.....                |  | 745-6743 |
| Town Clerk /Tax Collector..... | <a href="mailto:townclerk@lincolnnh.org">townclerk@lincolnnh.org</a> .....     | 745-8971 |
| Planning/Zoning Department     | <a href="mailto:planning@lincolnnh.org">planning@lincolnnh.org</a> .....       | 745-8527 |

|                                       |  |          |
|---------------------------------------|--|----------|
| Communications Center (Dispatch)..... |  | 745-2238 |
| Police Department (Business Line)     | <a href="mailto:tpsmith@roadrunner.com">tpsmith@roadrunner.com</a> ..... | 745-2238 |
| Police Department Admin. Asst.....    |  | 745-2238 |
| Police Department Fax No.....         |  | 745-8694 |
| Fire Department (Business Line).....  |  | 745-2344 |

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

### **HOURS OPEN TO THE PUBLIC**

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

**Annual Report  
of the Officers  
for the  
  
Town of  
Lincoln, New Hampshire**



**For the Year Ending December 31, 2008**



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**Lincoln-Woodstock Solid Waste Facility**  
**Thank you**

# **Town Officers for the year ending December 31, 2008**

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

|                                    |  |                                    |
|------------------------------------|--|------------------------------------|
| Peter Moore<br>(Term expires 2009) | <b><u>Board of Selectmen</u></b><br>Patricia McTeague<br>(Term Expires 2010) | Deanna Huot<br>(Term expires 2011) |
|------------------------------------|--|------------------------------------|

**Town Manager**  
Peter Joseph

**Moderator**  
Orrin J. Robinson  
(Term expires 2010)

**Treasurer**  
Judith Tetley  
(Term Expires 2011)

**Town Clerk & Tax Collector**  
Susan Whitman  
(Town Clerk Term Expires 2011)

**Public Works Superintendent**  
William M. Willey

**Police Chief/Emergency Management Director**  
Theodore P. Smith

**Fire Chief**  
Nathan Haynes

**Library Director**  
Carol Riley

**Recreation Director**  
Tara Tower

**Planning Administrator**  
Stacey Boyce

**Solid Waste Facility Manager**  
Paul Beaudin, II

**Health Officer**  
Susan Chenard

**Supervisors of the Checklist**  
Carol Riley (Term expires 2010)  
Doris Tetley (Term expires 2011 - resigned)  
Joan Hughes (Appointment expires 2009)  
Janet Peltier (Term expires 2012)



# **Town Officers for the year ending December 31, 2008**

## **Budget Committee**

### **Term Expires 2009**

Joan Hughes  
Louise Willey  
OJ Robinson (appointed)  
Gerald Kasten (appointed)  
Mike Simons (appointed)  
Phil Rackley (appointed)  
Mary Conn (appointed)

### **Term Expires 2010**

Charlie Cook  
Marilyn Sanderson  
Lutz Wallem  
Vacant

### **Term Expires 2011**

W. Clark Wrye III  
Vacant  
Vacant  
Vacant

## **Library Trustees**

Karin Martel (Term expires 2009)  
Carol Smith (Term expires 2009)  
Aimee Kenney (Term expires 2010)  
Kristin Loukes (Term expires 2010)  
Peter Moore (Term expires 2011)

## **Cemetery Trustees**

Helena O'Rourke (Term expires 2009)  
Peter Govoni (Term expires 2010)  
Victor Aldridge (Term expires 2011)

## **Trustee of Trust Funds**

Lutz Wallem (Term expires 2009)  
Charlie Cook (Term expires 2010)  
Vacant (Term expires 2011)

# **Lincoln Board of Selectmen**

## **Annual Report 2008**

President John Kennedy said “Change is the law of life, and those who look only to the past or the present are certain to miss the future.” The greater world has experienced enormous change over this past year and we, in Lincoln, have felt some of that impact. But in spite of these difficult economic times we remain a healthy and vigorous community. Yes, our economic engine (resort development) has slowed and money is tight but we continue to prosper better than many other New Hampshire communities thanks to the underlying fundamentals of our economy. We live in a beautiful region that draws visitors from afar, we have one of New England’s premier ski areas, we are a gateway to the White Mountain National Forest and we are located beside a major interstate highway that makes that journey convenient. These fundamentals will not change and they will buffer our economy in difficult times and put us in the forefront of recovery. These are our blessings. It is the job of all of us and most especially your elected officials to protect our advantage in difficult times and watch for opportunity around the corner. That means prudent fiscal management today that looks toward the future. The budget you will review for approval we believe contains both elements. It is the product of much deliberation by the Board of Selectmen, Town Manager Peter Joseph and our dedicated volunteer budget committee. Much spirited debate went into its making and the result is a balance of those views agreed upon by vote to be the best course of action for the future.

Peter Joseph, our new Town Manager, will discuss in his report what we will be undertaking in 2009. He brings considerable skill and a fresh perspective to the needs of our town in planning for the future. Over the past eight months we have worked closely with Peter and have been gratified that once again our town has chosen a very capable person for this most important position. We look forward to the coming year.

In the balance of this report we would like to review some of the accomplishments of 2008, some of the continuing projects and some of our concerns for the future.

- The hiring of a new Town Manager and the transition from Ted Sutton’s leadership has to be at the top of the accomplishments list. The interview process was lengthy and very thorough. It included the Selectmen, Ted Sutton, department heads and the members of our key committees and finally a public meeting to introduce the three final candidates. We had many applications submitted and interviewed eight candidates winnowing down to the final three. Although all the finalists were well qualified for the job the decision was unanimous from everyone and these past months have proven that choice to be a good one.

- Of significant concern is the future of Lincoln Green. The 30 year contract that insures its current use expires in 2012. After repeated attempts to contact the private ownership they have finally notified the Town that they do not want to discuss the future until much closer to the expiration date. This leaves us no choice but to begin identifying our options to protect or replace this very essential facility. This will be a priority assignment for our Town Manager.

## Lincoln Board of Selectmen (Cont.)

- Also of continuing concern is the proposal by Grafton County to bond for a new \$38 million jail. Our town has been engaged over the past two years in commenting on the planning process. We met, most recently in November, with a delegation from the County and with our State Representative, Edmond Gionet. We have had many concerns over the scale of the facility and how the planning process has unfolded. The County has spent \$308,000 of our money defending their decisions in court and apparently more will be spent, not a penny of which will go to build a jail. We concede the current facility is woefully inadequate and needs to be replaced or rebuilt but we and Representative Gionet are convinced that revised plans at a lower cost are essential for public support. We will continue to press for a more sensible and fiscally responsible plan.

- Not to be forgotten is the threat to our Town of returning to a “donor town” status in the state wide property tax for school funding debacle. By current legislation this cannot happen until 2011 but the legislature has simply put off creating a viable funding and allocation solution. We and Governor Lynch support a constitutional amendment to allow “targeted aid” and we will continue to press our case in Concord.

- Getting back to accomplishments in 2008 it should be noted, as our Solid Waste facility is the theme of this year’s annual report, that a very thorough review was presented by North Country Council in October to both Lincoln and Woodstock boards at a joint meeting. This was the result of a yearlong federally funded study of every aspect of the running and management of the facility and a public survey to both towns’ taxpayers. The results were very positive and the survey came back with a 94% satisfaction rate. Some recommendations were made for improvement but overall the conclusion was that Solid Waste is well managed and that the current operational practices meet the needs of the two communities at a cost that is one of the lowest per capita in the state. Thank you to Paul Beaudin for the good work over the years and for continuing to give us an excellent facility.

- One of Peter Joseph’s first assignment was to apply for an “Urbanized Exemption” for the north side of the Pemi from the Loon Mountain bridge to the Woodstock town line under the Comprehensive Shoreline Act. This was not a small undertaking. It would prevent restriction for the use of that land in the future. This was completed in August and with some small exceptions granted.

- Main Street was paved and restriped this past summer. The restriping was part of a traffic mitigation plan paid for by the developers in recognition of future increased traffic flows. We did lose some Main Street parking to create the turning and through lanes but it does seem to move traffic faster through the Town. Some pedestrian concerns have been brought to our attention and we will continue to keep the crossing signs at the cross walks during the warmer months.

- After many years of existing in limbo we determined that the Town did have responsibilities for the maintenance of Henry Lane and to that end the road was widened

## Lincoln Board of Selectmen (Cont.)

and reconstructed. The residents proved through review of the years of documentation in the Town office files, including the opinion of three separate attorneys over the years, that the town had historically provided maintenance and therefore had accepted that responsibility.

- We gladly accepted \$117,000 from Centex Destination Properties to be placed in the Fire Department Truck and Truck Equipment Capital Reserve Fund. This was part of the “impact mitigation” agreement between that company and the Town.

- In February 2008 a new three year contract was settled with the Police union. The negotiations were lead by Ted Sutton over a six month period. There was give and take on both sides but the end result, we feel, was good for both sides. The contract provides for a fair wage and benefit package that is reasonably competitive with other towns in the state. We did not want to over or underpay our Police Department but we did want to provide stability and retain our trained officers.

- It should also be noted that once again our town was awarded 1st place at the annual meeting of the LGC (Local Government Center) for 2008 best annual town report in our population category. This was the good work of Susan Chenard in the town office who has also put together this year’s report. Thank you Susan.

- Susan’s effort is an example of the pride our town employees and town volunteers take in their town and in their work. We have an excellent town staff and we thank them all for their efforts over this past year.

And finally as we look forward to 2009 we know many issues will arise and many choices will be made. The Board of Selectmen meets most every Monday evening and we welcome your attendance. Making decisions with your input makes a world of difference.

Respectfully submitted,

LINCOLN BOARD OF SELECTMEN:

  
Chairman Peter E. Moore

  
Selectman R. Patricia McTeague

  
Selectman Deanna L. Huot

# Lincoln Town Manager

## Annual Report for 2008

It's been nearly a year since I started work here in Lincoln, and I'm happy to report that it's been a very positive experience. As I've gotten to know our department heads, employees and volunteers better, I'm continually impressed by the level of professionalism and dedication to the Town that they show. It takes a lot of work from a lot of people to run a 24-hour full service community, but these folks are the key to making this happen. I am very grateful for all of their hard work, as well as the assistance they provide on a regular basis.

My primary responsibility as Town Manager is to serve as the representative of the Board of Selectmen in managing the day to day operations of the Town. As you can imagine, addressing problems with the daily operations of the Town can be a challenge on even a slow day. Even more important than managing the daily operations, however, is the task of planning for the future infrastructure and capital needs of the Town. I have been truly impressed by the pragmatic and level-headed way that the Selectmen approach these needs, always keeping the long term wellbeing of the Town in mind in their deliberations. Working with Peter, Patricia, and Deanna has been a pleasure, and they (along with former Town Manager Ted Sutton) have made the transition between Town Managers nearly seamless. I am very confident that the current atmosphere of leadership will help us to continue addressing the future needs of the Town in a productive way.

Some of you may have seen the "2009 Report Card for America's Infrastructure" published by the American Society of Civil Engineers (ASCE), which received a good deal of press coverage recently. The ASCE gave public works infrastructure in the entire US a grade of 'D'. They also estimated that it would take \$2.2 trillion to completely rehabilitate the nation's infrastructure. Although we only need to maintain the infrastructure that is here in Lincoln, not the entire United States, the message is still clear. If we don't address problems now, we will just have to address them later, and it will cost us much more to do as the problems get worse. Both the Board of Selectmen and I have been keeping this point in mind as we continue to address needs around Town. We have numerous projects planned for 2009. Some of these projects are listed below by category:

### **Public Roads:**

The most visible piece of our Town infrastructure is our local road network. We have several projects planned for the 2009 construction season. The first is the engineering and design work for complete reconstruction of Bog Brook, Parker, Maltais Farm and Goodbout Roads this summer. This project will include the replacement of water and sewer lines as well as drainage improvements along these roads. The plan is to bid the second (construction) phase of this project near the end of the year and seek approval for funding at next year's Town Meeting.

This past year we developed a priority list of roads needing overlay/resurfacing work, which was added to the Capital Improvement Plan. These streets were crack sealed in order to prevent them from degrading. We are planning on resurfacing Maple and Church Streets this summer. These roads appear to be in good condition below grade, so only resurfacing is needed. We will be continuing to prioritize and add roads to this list with the goal of resurfacing several roads per year.

We will be completing the middle stretch of drainage improvements on Pollard Road from Maple Street to the approximate area of Conn Drive. There will be a final section left to complete in the near future, in the Dodge Place / Boyle Street vicinity.

The final road project we plan for 2009 is a resurfacing of the short stretch of Loon Mountain Road between the Loon Bridge and the Octagon Lodge. This project will probably involve reclaiming some of the deteriorated asphalt, and will require some coordination with Loon Mountain in terms of timing, etc.

# Lincoln Town Manager

## Annual Report for 2008

### **Public Water System:**

The most vital part of our local infrastructure is our public water system. One only needs to imagine what life would be like if we didn't have convenient access to clean, safe water in the comfort of our own homes. In order to keep our system functioning in peak condition, we are planning several projects involving the water system for 2009. One issue we need to resolve is the condition of the Water Plant roof. The original rubber membrane roof has outlasted its effective lifespan, and has gotten much worse in recent years. The Public Works Department has investigated several different roofing products and believes that a poured "seamless" roof can offer better performance and longevity than the original rubber membrane design.

We also need to replace the variable frequency drives on the main water pumps at the treatment plant. These drives are what allow us to control the flow of treated or "finished" water into the distribution network. These are a critical component of the water plant and have also outlasted their effective lifespan.

Finally, we are planning to begin the process of relocating the booster pumps currently located in the pumphouse by the treatment plant to the pumphouse at the entrance to the South Peak development. These pumps will be co-located in a building currently housing the South Peak booster pumps. Relocating these pumps to a lower altitude will allow them to function more efficiently and to develop greater pressure. This will also help us to utilize the Loon Village Water Tank more efficiently by allowing us to draw more water from the tank.

### **Public Sewer System:**

Sanitary sewer services are easily the most overlooked services that a town or city provides. While they usually aren't given much thought by the average resident, their failure can have drastic consequences. Lincoln's sewer collection and treatment system operates under a permit from the US Environmental Protection Agency that requires regular maintenance and inspection in order to prevent such failures. Our 2009 sewer work has already begun, and will continue for much of the year. Earlier this winter you may have seen trucks and workers around manholes along Rt. 112 and in the village area. These workers were flushing and inspecting our sewer mains as a continuation of the work that was done in the Route 3 area a year ago. These TV inspections allow us to pinpoint degraded or damaged areas of pipe, and replace them in an efficient manner. We are scheduled to replace several sections of pipe along Route 3 this summer, and may perform further repairs as well, depending on the results of the recent inspection work.

In addition to inspections, we are planning repairs to a damaged aerator at the Wastewater Treatment Lagoons as soon as ice-out occurs this spring. The Public Works Department will also continue to address grease buildup issues in the sewer system this year. We have had a good deal of cooperation on this effort from our local restaurants and businesses this past year, and we look forward to continuing this important work.

### **Public Building Improvements:**

We are continuing to look at how we can reduce operating costs of Town facilities by reducing their energy consumption. The Recreation Department has applied for a grant to help install more efficient insulation and windows at the Community Building. If we receive this grant we will be able to make improvements that will significantly reduce our use of propane to heat the building. In addition to the heating unit replacement that was completed in 2008, this product could save us thousands of dollars per year in heating costs.

Likewise, we will be installing programmable thermostats at the Town Hall that will allow us to control the heat in the different zones more effectively. These will also automatically lower the heat

# Lincoln Town Manager

## Annual Report for 2008

on weekends and holidays, or at night, in order to reduce energy loss when the building is not occupied. Performing many small improvements like these can add up to large savings over the long run.

Not all of our projects involve hard infrastructure like pipes, concrete, buildings, and pavement. One of our most valuable assets is information. Especially in modern society, quick access to information can make the difference between an efficient, modern company or organization and an ancient dinosaur. Government has typically been slow to catch on in this respect, but we have several planned projects to help us modernize the way we do business. This year we will be beginning a Geographic Information System (GIS) data capture project. This data, once collected, will interface with our current tax maps and will allow us to catalog the locations of all of our public works infrastructure. In an emergency, having this information will allow us to locate a water main, manhole, or gate valve in minutes, saving valuable time.

Another important project that we have already begun is organizing the Town's old paper records, and filing them in an electronic form that will preserve them indefinitely. We are currently investigating different electronic filing methods, and will continue to sort through and organize the old information we have stockpiled.

Finally, I will be working with the Board of Selectmen to perform a review of our Town Personnel Policies, and complete a salary survey of comparable Towns. This will help us to examine the current salary and benefit structure that we offer our employees, and make sure that this compensation is comparable with what is offered by others in the current labor market.

Local government services are always evolving, and we are constantly striving to improve the quality of services offered to our residents and visitors. I know I speak for all of the employees and board members of the Town when I say that we value public input very highly. Local government is built around public involvement and participation, and actually depends on it in order to succeed. If you have questions about how the Town operates, stop by the Town Hall and ask. If you have an idea about how something could be done better, let us know how it could be improved. If you want to become involved in your community, attend a Board of Selectmen, Planning Board, or Budget Committee meeting. These meetings are always open to the public, and are very educational.

I wish you all the best over the coming year.

Respectfully submitted,



Peter E. Joseph, Town Manager



## Public Works Department

### Annual Report 2008

It is no surprise to anyone that snowfall in 2008 was one of the highest accumulations on record, I am sure. From November 2007 to November 2008 we received 165 inches of snow. During the previous 10 years, we averaged snowfall amounts in the high 80 inch range. We obviously went through a great deal of sand and salt last year due to the snow volume. It looks to be another snowy winter for 2008-2009, as we have already had 4 feet of snow in November/December alone.

February and March are when we attend most of the mandatory schooling required by the state. I attended First Aid and CPR classes, as well as a class on public relations, municipal permits, updated sewer treatment and FOG (fats, oil and grease that restaurants and garages generate in the work they do). The last class led to inspections being done on local garages that do work in our wellhead protection areas, in order to better protect our drinking water. We also did grease trap inspections and issued new permits for grease traps throughout the winter months.

As soon as the snow melted and the ground dried out, we started our spring burials in the cemetery. We also got the streets and sidewalks swept up and the catch basins cleaned of all the winter sand. Once that entire cleanup was done, we spent the next few weeks repainting center lines, parking spaces and crosswalks.

One of our summer projects this year was the rebuilding of Henry Lane. This road needed a new sub grade, and some drainage issues were taken care of before we could pave the twelve foot wide road. For the most part this project went very well, except that the existing sub grade required considerably more excavation than we had hoped to do. Prior to this, the road was next to impossible to plow and needed much attention in the summer because of broken up pavement and pot holes. We were going to extend the drainage on Pollard Road this past summer, but because of asphalt price increases every two weeks or so, we have had to put this project on hold, most likely just until the summer of 2009. Another project we were able to complete was to get the Kanc Rec playground area up to new safety standards, along with assembling some new equipment and anchoring everything in concrete.

We also performed building maintenance at the water treatment plant, consisting of replacing some siding, window trim and hand rails, and some roof work. We performed an upgrade on the Route 3 sewer lift station, which involved replacing a generator. This meant tearing out a roof and wall just to get it into the building in the right location. We also installed new level controls and motor starters. Further into the summer, there was a lot of tree cutting, as the reservoir and sewer lagoons needed tree and brush cut back along the road right of ways. In the fall, we fertilized the ball fields and cemeteries, and aerated them. We also raked and picked up leaves on Town property.

These are just some of the things our public works crew does over the course of a year, and it takes many people to make that all happen. In this respect, I would like to thank everyone who has supported us in the past and will in the future, including the Selectmen, the Town Manager, the Budget Committee and my crew.

Respectfully submitted,  
Bill Willey, Public Works Director



# **Planning Board and Zoning Board of Adjustment Annual Report for 2008**

The Planning Board members for 2008 and their meeting attendance for the year was as follows:

|                 |                            |                   |
|-----------------|----------------------------|-------------------|
| Patrick Romprey | Chairman                   | 11 of 13 meetings |
| Joseph Chenard  | Vice-Chairman              | 13 of 13 meetings |
| James Spanos    | Clerk                      | 12 of 13 meetings |
| Peter Moore     | Selectmen's Representative | 12 of 13 meetings |
| John Hettinger  | Member                     | 13 of 13 meetings |
| Edwin Freddie   | Alternate                  | 4 of 13 meetings  |
| Charlie Cook    | Alternate                  | 10 of 13 meetings |
| Deanne Chrystal | Alternate                  | 5 of 13 meetings  |

Former Town Manager, Ted Sutton attended 3 out of 5 Planning Board Meetings and Current Town Manager, Peter Joseph attended 6 out of 7 Planning Board meetings.

There were no unexcused absences documented for FY 2008

## **Lincoln Zoning Board of Adjustment**

The Zoning Board of Adjustment members for 2008 and their meeting attendance for the year was as follows:

|                   |                            |                 |
|-------------------|----------------------------|-----------------|
| Joe Chenard       | Chairman                   | 2 of 2 meetings |
| Ron Comeau        | Vice Chairman              | 2 of 2 meetings |
| Patricia McTeague | Selectmen's Representative | 1 of 2 meetings |
| Wilfred Bishop    | Member                     | 2 of 2 meetings |
| Pat Leary         | Member                     | 2 of 2 meetings |
| Tom Smith         | Alternate                  | 2 of 2 meetings |
| Patty Noel        | Alternate                  | 0 of 2 meetings |

There were no unexcused absences documented for FY 2008.

## **2008 Capital Improvements Program Committee**

The 2008 Capital Improvements Program Committee comprised of John Hettinger, Deanna Huot and Peter Joseph was authorized to prepare the draft program for subsequent consideration by the Planning Board. The Planning Board adopted the committee's program on October 22, 2008 after a public hearing. Thank you to all of the members who worked so hard on the project.

## **Planning Board and Zoning Board of Adjustment Annual Report for 2008**

During 2008, the Zoning Board of Adjustment met 2 times to consider a request for relief from the Land Use Plan Ordinance and Special Exceptions from the Lincoln Sign Ordinance. If you are interested in becoming a member of the ZBA, please submit a letter of interest to Peter Joseph, Town Manager.

During 2008, the Planning Board saw a marked decline in building development in our town. In 2007 there were 63 Building Permit applications, 17 Site Plan Review applications and 23 for Sign Permits. In 2008 there were 39, 8, and 10 respectively. However, many important issues affecting the future of Lincoln were addressed by the Planning Board. The beginning of the year brought the approval of a Site Plan for the Common Man to build a proposed two story 34 room inn. It should be noted that all approvals are contingent upon review by a professional engineering firm appointed by the town and at the developer's expense. The Sign Ordinance was rewritten and approved at Town Meeting. An important change was the prohibition of any new internally illuminated signs in the Village Center District. The Dunkin' Donut's sign will be the last. A revision to Cluster Development in the Land Use Plan Ordinance states, "A minimum of 15,000 square ft. is required per unit". This cleared up an issue of long standing confusion in the original wording and protects the town from 2 units being placed on that square footage. The Lincoln, NH Construction Affidavit was also created with the help of Town Manager, Peter Joseph. Chairman Pat Romprey recommended the creation of this document as critical to protecting the town from liability. The River Front Park and River Walk Trail was presented for comment by the Village Core Committee. A Site Plan Approval was granted to MDR South Peak for a booster pump station and water storage tank. An approval was also granted to the North Country Center for the Arts (NCCA) for the construction of Jean's Playhouse on the former White Water Treatment Plant property. Integral to that undertaking was a conceptual review presented by Dennis Ducharme of South Peaks Development LLC for the 170 unit Inn Seasons River Walk Resort Hotel, restaurant and 450 seat theater. This project will include the removal of the last remaining paper mill buildings including the seven story bleach plant structure that has long been a hazard and visual blight in our town. Site Plan approval for the project will be requested in early 2009.

Planning Board meeting schedules are posted at the Town Office and on the Town website. Meeting minutes are also available at those locations. We encourage interested residents to attend meetings and express concerns. If you have questions about planning or permit applications please contact Stacey Boyce (Planning Administrator) at 745-8527 or stop by the Town Office.

Sincerely,



Stacey Boyce  
Planning Administrator

# **Lincoln Police Department**

## **Annual Report 2008**

The Lincoln Police department had an extremely busy year in 2008. Over the past 3 years our statistics were fairly stable and had peaked in 2007 when we had the highest calls for service we ever recorded at 20,531. After that it remained steady in the 19,000 range.

The year 2008 was busier than 2007, as offenses, felonies and arrests were up significantly. We are hoping that this trend will not continue and are taking some measures to deal with it.

The 911 system seems to be working well, as the majority of the town has posted the correct numbers, but there are still some holdouts. The biggest problem are the new houses in the Loon Mountain area that are unnumbered or use a lot number. This causes delays in Public Safety responses.

I would also like to thank Loon Mountain for its financial assistance in purchasing the new electronic billboard/radar sign that was recently acquired in order to help control the flow of traffic in a safe manner.

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

### **POLICE ACTIVITY INFORMATION IN 2007 AND 2008**

|                           | <b>2007</b>  | <b>2008</b>  |
|---------------------------|--------------|--------------|
| <b>Calls for service</b>  | <b>20531</b> | <b>19692</b> |
| <b>Felonies</b>           | <b>38</b>    | <b>47</b>    |
| <b>Total Offenses</b>     | <b>283</b>   | <b>587</b>   |
| <b>Arrests</b>            | <b>128</b>   | <b>268</b>   |
| <b>Protective Custody</b> | <b>70</b>    | <b>73</b>    |
| <b>Juvenile cases</b>     | <b>15</b>    | <b>25</b>    |
| <b>Restraining Orders</b> | <b>19</b>    | <b>18</b>    |



**Theodore P Smith**  
**Chief of Police**  
**Theodore P Smith, Chief of Police**

# Emergency Management Annual Report for 2008

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

During the past year we were able to upgrade some of the communications equipment and the Emergency Command Center. The year was spent dealing with issues regarding possible epidemics in the State of New Hampshire and developing a regional response to medical emergencies that affect a wide region.

In 2009 we plan to have a field exercise with other agencies responding to a fire in order to test the practical side of the plans. In the past we have found that these exercises give us a sense of what we need to do in order to increase the effectiveness of our response.

Making contact with residents is a major concern, and we are modifying our webpage to provide more information, and have a new electronic message board. We are also working to develop a core of citizen leaders to assist in emergencies. Additionally, we are looking into software to make automated phone calls in case of an emergency.

We will continue to work to improve our abilities to respond to an emergency incident that affects this area.



Respectfully submitted,

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



# Lincoln Fire Department

## Annual Report 2008

In 2008, the Lincoln Fire Department responded to the following 183 calls:

| Type of Call       | #  | Type of Call           | #  | Type of Call          | #   |
|--------------------|----|------------------------|----|-----------------------|-----|
| Alarm Activation   | 62 | Motor Vehicle Accident | 55 | Carbon Monoxide Alarm | 14  |
| Odor/Smell         | 8  | Fuel Spill             | 6  | Motor Vehicle Fire    | 5   |
| Mutual Aid         | 5  | Trees on Wires         | 4  | Assist Unit 12        | 3   |
| DHART Landing      | 3  | Dumpster Fire          | 3  | Forest Fire           | 3   |
| Service Call       | 2  | Structure Fire         | 2  | Barrel Fire           | 1   |
| Electrical Fire    | 1  | River Recovery         | 1  | River Rescue          | 1   |
| Shut Down 93 - Ice | 1  | Smoke Investigation    | 1  | Snowmobile Accident   | 1   |
| Stove Fire         | 1  |                        |    | Total                 | 183 |

These are the town's volunteer firefighters:

|                  |                             |
|------------------|-----------------------------|
| Nate Haynes      | Chief                       |
| Leo Kenney       | Deputy Chief                |
| Ron Beard        | Captain                     |
| Ronnie Emerson   | Lieutenant/safety officer   |
| Ed Peterson, Jr. | Lieutenant/training officer |
| Kristin Peterson | Firefighter                 |
| Eric Sothard     | Firefighter                 |
| Shawn Woods      | Firefighter                 |
| Jon Place        | Firefighter                 |
| Jerry Ortkiese   | Firefighter                 |
| Mike Harrington  | Firefighter                 |
| Matt Harrington  | Firefighter                 |
| Eric Cruger      | Firefighter                 |
| Colin Haase      | Firefighter                 |
| Dan Gilman       | Firefighter                 |
| Nick Varin       | Firefighter                 |
| Steven Bomba     | Firefighter                 |
| Cliff Dauphine   | Consultant                  |

Colin Haase is attending fire school in 2008-2009.

Steven Bomba will be attending fire school in the fall of 2009.

### GREAT JOB FIREFIGHTERS!

As you may know, every year we have one or two river rescues or recoveries when swimming and tubing are in full swing. Keep in mind that after a heavy rain, the rivers get high and swift, so please be careful and have a safe summer.

# Lincoln Fire Department

## Annual Report 2008



Last November members of the Lincoln Fire Department received certificates in swift water rescue. You may even have noticed some red and blue bobbers at Ladies Bathtub, a local swimming area in the summer. This is where members of the fire department completed the course on swift water rescue training. Their instructor Mark Taylor, a qualified instructor in swift water training as well as an EMT and police officer of Franconia, NH, and other members of nearby communities participated in this much needed training. They received eight hours of classroom training, eight hours of training in the pool at The Beacon Resort and eight hours in the river. The training was paid for by the newly formed Fire Fighters Association. Fire firefighters that are now qualified in water rescue are:

|                         |                  |
|-------------------------|------------------|
| Nate Haynes, Chief      | Steve Bomba      |
| Leo Kenney, Asst. Chief | Eric Sothard     |
| Shawn Woods             | Eric Kruger      |
| Jon Place               | Kristin Peterson |
| Garrett Place           |                  |

As a reminder, please have your 911 address visible on your home. This will make it easier and faster for all emergency personnel to reach you quicker. If you are not sure what your 911 address is, please contact Town Hall.

Remember when you spring forward or fall back with daylight savings time, also change the batteries in all your smoke alarm and carbon monoxide detectors at the same time. It is very important to have detectors in your home - they may save your life.



In closing, I would like to thank the Town of Lincoln for its support of the Lincoln Fire Department and send a special thanks to all the businesses that support us when we have any major incidents. Your donations of food, drink and company do not go unnoticed.

A special thanks to Mitch Harrington, Bow Fire Department, for giving us excellent classes and hands on training.

Respectfully submitted,

Nate Haynes, Lincoln Fire Chief





# Report of the Forest Fire Warden and State Forest Ranger

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

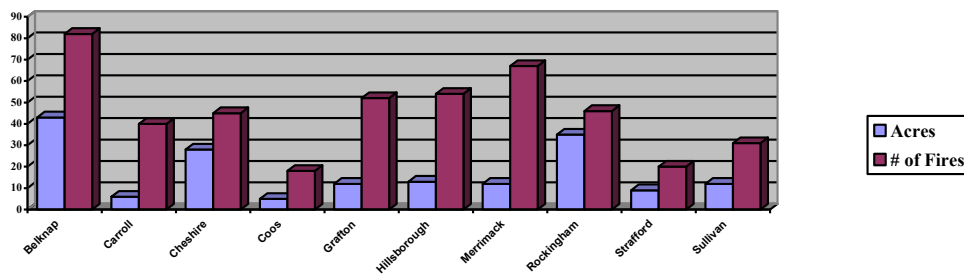
Spring fire season lasted unusually long this past year, with very high fire danger stretching into the first week of June. Once again, the rains started to fall during the summer and the fire activity was fairly light for the remainder of the year. The acreage burned was less than that of 2007. The largest forest fire during the 2008 season burned approximately 54 acres on Rattlesnake Mountain in Rumney on White Mountain National Forest property. Another 39 acre fire occurred on Mount Major in Alton during the month of April. Our statewide system of 16 fire lookout towers is credited with keeping most fires small and saving several structures this season due to their quick and accurate spotting capabilities. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2008 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department and the state's Forest Rangers by being fire wise and fire safe!

## 2008 FIRE STATISTICS

(All fires reported as of November 24, 2008)

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

| COUNTY STATISTICS |       |            |
|-------------------|-------|------------|
| County            | Acres | # of Fires |
| Belknap           | 43    | 82         |
| Carroll           | 6     | 40         |
| Cheshire          | 28    | 45         |
| Coos              | 5     | 18         |
| Grafton           | 12    | 52         |
| Hillsborough      | 13    | 54         |
| Merrimack         | 12    | 67         |
| Rockingham        | 35    | 46         |
| Strafford         | 9     | 20         |
| Sullivan          | 12    | 31         |



## CAUSES OF FIRES REPORTED

|           |     | Total Fires | Total Acres |
|-----------|-----|-------------|-------------|
| Arson     | 2   | 2008 455    | 175         |
| Debris    | 173 | 2007 437    | 212         |
| Campfire  | 35  | 2006 500    | 473         |
| Children  | 23  | 2005 546    | 174         |
| Smoking   | 36  | 2004 482    | 147         |
| Railroad  | 2   |             |             |
| Equipment | 11  |             |             |
| Lightning | 11  |             |             |
| Misc.*    | 162 |             |             |

(\*Misc.: power lines, fireworks, electric fences, etc.)

**ONLY YOU CAN PREVENT WILDLAND FIRE**

## **Health Officer Annual Report 2008**

The year 2008 was one of change for the Health Department. Deputy Officer Ted Sutton retired, and Police Chief Ted Smith was appointed in his place. Public Works Director Bill Willey, the other Deputy Health Officer, continued his efforts to bring all restaurants into compliance with the new sewer ordinance. We also monitored the Department of Environmental Service's correspondence with FCI, InnSeasons and Franconia Investment Properties, among others.

We responded to a variety of calls this year, most often regarding trash and grease. There were a few containers that were still not animal-proof and were being visited on a regular basis by bears. This is in violation of the wild animal ordinance, and fines were collected. Fines were also collected and remediation made due to restaurant grease being tracked onto the travel way. Please remember to place any food-item refuse in a metal, animal-proof container.

Other calls involved coordinating restaurant inspections, performing day care inspections, a pool inspection, and a variety of interior living conditions inspections. Please remember that if you cannot care for an animal, it is better to find it another home than to have to find one for yourself too.

We continued to monitor how much we are, or aren't, at risk for EEE and West Nile Virus, and posted weekly updates throughout the summer on the town's website. Please do get in the habit of preventing any mosquito bites by wearing long sleeves and bug repellent, even though we are not at as much risk as the southern part of the state.

Finally, we are working also on promoting wellness with projects like the Village Core's trail system and our new Energy and Water Conservation Committee. Get out there and do something healthy!

Susan Chenard  
Lincoln Health Officer



# Lincoln Public Library

## Annual Report 2008

In past years I have put the library statistics in my report. I wondered who really takes the time to look at them, so I am writing this report with the thought that not all residents visit the library. In these economic times, I want to extend an invitation to all Lincoln residents to use the resources that the Lincoln Public Library has to offer. We have best selling fiction, and non-fiction in both the adult and children's books, reference materials. We offer 6 different newspapers daily for your perusal, Wall Street Journal, Boston Globe, USA Today, New York Times, Union Leader, and the Littleton Courier. We also have online access to the Consumer Reports and Wall Street Journal.

We have audio books, and an online downloadable book service, DVD'S and 35+ magazines. We have 6 internet access computers. Our Friends of Lincoln Library group supports many different cultural programs and services.

In 2008, we had several programs from NHPTV for the children, and 4 Currier Museum of Art programs. Our Story Time for preschoolers and toddlers is continuing and we invite parents to bring their children to these programs. We host book discussion groups, and knitting groups. We also co-sponsor events with the Upper Pemigewasset Historical Society, which adds to our programming throughout the year.

Please take a few minutes and stop by the library and see what we have to offer you and your families. All of these services are **FREE OF CHARGE**.

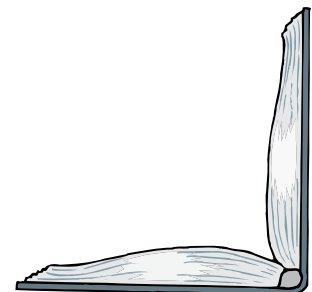
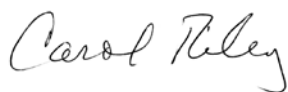
Get your library card today. The library is the PLACE TO BE!

The Lincoln Public Library hours are  
Monday-Friday 12:00pm-8:00pm  
Saturday 10:00am-2:00pm

22 Church Street, Lincoln 745-8159 [library@lincolnnh.org](mailto:library@lincolnnh.org)

I want to thank the community for its continued support of all the resources the library offers.  
Respectfully submitted,

Carol Riley  
Library Director



# Lincoln-Woodstock Recreation Department

## Annual Report for 2008

The Lincoln – Woodstock Recreation Department would like to thank everyone who volunteered their time during 2008.

This year's projects for the Recreation Department included:

- The Father Roger Bilodeau Community Building received new **railings for the new entryway walkways**, new **area heaters**, and new “zone” **thermostats** to make the new heating system run more efficiently. These projects were partially funded from a *USDA rural facilities grant, as well as work performed by the Lincoln Public Works Department and Lefebvre Construction*. Through the community center budget, this facility also received **phone service** this year.
- The Kanc Recreation Area received a new **playground**, *funded by the Kanc. Area Equipment fund, and installed by the Lincoln Public Works Department*.
- The Kanc Recreation Area also received: **a new entryway, including ground drainage, overhang, and a commercial door** (*installed by the Lincoln Public Works Department*); **new siding of the Pump Building** (*constructed by the Lincoln Public Works Department and Gene Lehouillier*); **new picnic tables** (*constructed by the Lincoln Public Works Department*); **a new motion-sensor light; new Video Surveillance cameras for the game room** (*funded by the Lin-Wood Friends of Rec. from monies received for Natalie Weeden memorial donations*); **a new propane space heater for the Top Hut**; and **re-construction of the back of the Kanc building** to better use available space and insulation to be more energy efficient.
- **Shannon O'Connor** donated her time and skills to offer a **gymnastics program** for K-5<sup>th</sup> graders this fall! Evergreen Gymnastics allowed all of the participants to have their last class at their great facility! Thanks also to Alexandria Long for helping with this program.
- In 2008 the “Adventure Camp” program lost a van that we had used to transport these participants. **Pemi Valley Excursions** stepped up and gave us a discounted rate for their exceptional transportation, and allowed this program to continue to be offered! We then were able to use the time to shop around, and eventually purchase the **new “white van”** in August, through the appropriation that was approved for this purpose.
- In 2008 the Lincoln-Woodstock **Food Pantry** was re-located from the Woodstock Town Office Building to The Father Roger Bilodeau Community Building. The community center's program coordinator, **Teneil Rineer**, now runs the food pantry.
- In 2008 the officers for the Lincoln-Woodstock Friends of Recreation were: **President, Stacey Caulder; Vice-President, Jessica Tamulonis; Treasurer, Vicki Iles; and Secretary, Danielle Avery**. This group coordinates and staffs many events each year. Some of these events strengthen community pride (the 4<sup>th</sup> of July games & BBQ, or the Memorial Golf Tournament, or the Just for Kids shopping), and some are to raise funds (Memorial Day Yard Sale, or the Veteran's Day Craft Fair, or the Ski-A-Thon), but all of them truly benefit the Lincoln-Woodstock community as a whole!

Thank you all for your efforts to increase the safety, quality and participation of these areas and in these programs!

In addition to these projects, this year the Recreation Department also offered many programs and events for all ages in the Lincoln – Woodstock Community. This includes senior citizen trips to **The Town and Country Motor Inn** (with the Littleton Senior Center); **Lake Champlain Chocolates; Ben & Jerry's Factory Tour; The Fryeburg Fair, Fall Foliage trip to Windy Ridge and P&H Truck Stop; and Christmas Shopping in Salem.** We have so many volunteers that coach, run programs, chaperone, transport kids to games, donate prizes for events, and donate facilities for programs. Thank you all for your continued support in making these programs and events so beneficial for this community.

In 2008 we had 5095 skiers at the Kanc ski area, 124 Kanc Camp participants, 49 Adventure Camp participants; 62 Basketball players, 114 baseball, softball, farm league and t-ball players, 85 soccer players, 30 who took swimming lessons each session, 43 golf lesson students, 12 Afterschool participants, 11 Outing Club participants, 26 gymnastics participants, 23 Kanc Carver participants, 74 Food Pantry participants per week, and 91 Senior Citizen trip participants. The usage breakdown was 5406 participants from Lincoln (or 52%) and 4520 participants from Woodstock (or 43%), and 561 from out of town (or 5%) for a total of 10,487 participants this year!

As we begin 2009 I hope that you can find the time to recreate either by yourself or with your loved ones. If you would like to see something offered, or if you are thinking about volunteering, contact me today and we will find something for you to get involved in!

Respectfully submitted,

*Tara Tower!!*

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



# Solid Waste Facility Annual Report 2008

2008 proved to be an interesting year for the Lincoln Woodstock Solid Waste Facility. On January 7 All Metals Recycling started removing the old Basic and Kelly incinerator units. This project was completed on January 25th. We still had to fix the floor and make other minor repairs that would allow us to use the space to store more recyclable materials. We also hired the Woodstock Foundation Company to construct a new loading dock, which allows us to load out the recyclable material faster.

During this year North Country Council also completed a study which was commissioned by the Lincoln and Woodstock Solid Waste Board to determine how our facility operated compared to other transfer stations in the area as well as how efficiently we operated cost wise in comparison to other surrounding communities. The report found that 92% of the respondents were satisfied with the level of customer service provided at the Solid Waste Facility. We also had a \$26 per user cost, which was second best in comparison to 13 other Towns. Overall the North Country Council report found nothing in the Lincoln & Woodstock Solid Waste Facility day to day operations that warranted change. I would like to thank all of the respondents to the survey as your input was and is valuable in assisting us to better serve you as our customer. We will continue to use this report to assess where we go in the future as solid waste disposal and recycling continues to change.

Recycling revenues were up from January until September. As a result we had made as much this year from January to September as we had all of last year. Unfortunately in September the bottom dropped out of the recycling market and we are now receiving minimal payments for our recyclable material. We are lucky to have removed the incinerators as this allows us to store and hold our materials until hopefully the market rebounds and we can again get better prices for our recyclables. I also negotiated an addendum to our current Solid Waste contract with Waste Management which allows us to have our Co-Mingled materials hauled for only a transportation fee. Waste Management agreed to not charge us a fee for the tonnage portion of our Co-Mingled. This really does support more recycling as it now costs us nothing to dispose of our Co-Mingled in comparison to our household trash. Recycling more is one way in which we all can help to reduce the operating cost of the Facility.

During this year we also had two employees leave us. Todd Webster went to work for the state highway crew and we hired James Conn to take Todd's place. Linwood Pierce retired in December and Russell Clark took his place. I would like to thank both Todd and Linwood for their service to the Solid Waste Facility

|                  | Amount     | Cost      | Revenue  | Cost Avoidance |
|------------------|------------|-----------|----------|----------------|
| Co-Mingle        | 165/tn     | \$8,366   | \$0      | \$12,375       |
| MSW              | 1044/tn    | \$79,993  | \$0      | \$0            |
| C&D              | 403/tn     | \$31,833  | \$31,256 | \$0            |
| Newsprint        | 49/tn      | \$0       | \$4,711  | \$3,675        |
| Scrap Steel      | 157/tn     | \$0       | \$20,369 | \$12,089       |
| Cardboard        | 138/tn     | \$0       | \$15,903 | \$10,350       |
| Aluminum Cans    | 8,420/lbs  | \$0       | \$4,931  | \$316          |
| Textiles         | 6 tn       | \$0       | \$0      | \$450          |
| Brush            | 30/yd est  | \$0       | \$0      | \$0            |
| Waste Oil        | 660 gal    | \$556     | \$0      | \$1500         |
| Fryolator Grease | 700 gal    | \$330     | \$90     | \$0            |
| Compost          | 100/tn est | \$0       | \$0      | \$0            |
| Totals           |            | \$121,078 | \$77,259 | \$40,755       |

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

and welcome Jimmy and Russell. I hope we can continue to live up to the support that you gave us during the study. As always if you have any comments or suggestions please do not hesitate to stop by.

Respectfully submitted,

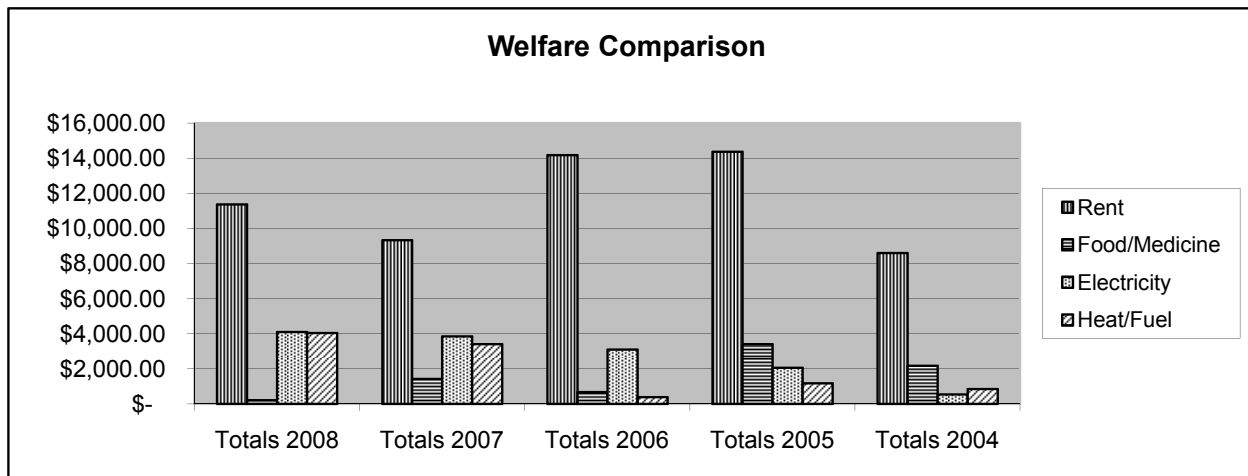
Paul Beaudin, II  
Solid Waste Facility Manager

## Welfare Expenditure Annual Report 2008

|                      | Totals 2008  | Totals 2007  | Totals 2006  | Totals 2005  | Totals 2004  |
|----------------------|--------------|--------------|--------------|--------------|--------------|
| <b>Rent</b>          | \$ 11,374.42 | \$ 9,330.00  | \$ 14,180.00 | \$ 14,375.00 | \$ 8,599.00  |
| <b>Food/Medicine</b> | \$ 229.73    | \$ 1,438.00  | \$ 691.00    | \$ 3,417.00  | \$ 2,182.00  |
| <b>Electricity</b>   | \$ 4,109.18  | \$ 3,847.00  | \$ 3,111.00  | \$ 2,063.00  | \$ 544.00    |
| <b>Heat/Fuel</b>     | \$ 4,039.98  | \$ 3,420.00  | \$ 397.00    | \$ 1,187.00  | \$ 850.00    |
| <b>Totals</b>        | \$ 19,753.31 | \$ 18,035.00 | \$ 18,379.00 | \$ 21,042.00 | \$ 12,175.00 |

In 2008, we saw a change in how our welfare dollars were spent, and we saw a larger number of applicants than usual. The relocation of the Food Pantry to the Community Center meant that less financial assistance was needed for food. We had expected a much larger percentage of our costs to go towards heating fuel expenses. However, the largest expenditure was actually rental assistance. Our office is happy to report that we did receive repayments this year of over \$520 and are expecting more repayments from recipients in 2009.

When determining eligibility for financial assistance, we work closely with the applicant and agencies such as Tri-County Community Action, Department of Health and Human Services and Social Security Administration to determine if the applicant qualifies for assistance from other sources. We also advise the applicant of other income options or cost-cutting measures that might be available to them.



Respectfully submitted,

Peter Joseph, Welfare Officer  
Susan Chenard, Assistant Welfare Officer



# **Town Clerk's Report Annual Report 2008**

## **Motor Vehicle Update**

In May, the New Hampshire Motor Vehicle Department began issuing new driver licenses designed to reduce identity theft. When a license is issued the applicant will receive a 60-day temporary one and the permanent license will be mailed from DMV headquarters in Concord. New Hampshire driver's licenses are valid for five years.

This past July, the State of New Hampshire Motor Vehicle Department began issuing new NH Vehicle Registrations. The new registration contains all the essential information along with some new features, such as a bar code.

## **Dog Licensing Information RSA 466:1**

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

### **FEES – RSA 466:4**

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

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

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

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

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

An additional \$1 may be charged for each month or any part of a month that the license fee remains unpaid after May 30th. If you no longer have a dog, due to its passing or relocation, you must notify the Town Clerk.

*Fees could be subject to change.*

## **Town Clerk Fees**

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

\$12.00 for the first certified copy

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

\$45.00 for a marriage license or civil union

Cemetery lots: \$150.00 for a single; \$300.00 for a double; \$600.00 for a lot of four

# Town Clerk's Report Annual Report 2008

**January 1, 2008 to December 31, 2008**

|   |                             |               |
|---|-----------------------------|---------------|
| Cash on hand January 1, 2008                            |                             | \$ 250.00     |
| 2008 Motor Vehicle Registrations                        |                             | \$ 290,802.83 |
| 2008 Dog Licenses                                       | Town of Lincoln             | \$ 793.00     |
|   | State of New Hampshire Fees | \$ 457.50     |
| 2008 Dog Late Fees & Fines                              |                             | \$ 337.00     |
| 2008 Vitals-Birth, Marr. & Death                        | Town of Lincoln Fees        | \$ 1,355.00   |
|   | State of New Hampshire Fees | \$ 3,020.00   |
| 2008 UCC Filings  |                             | \$ 1,245.00   |
| 2008 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines |                             | \$ 404.38     |

**TOTAL RECEIPTS \$ 298,664.71**

## Remittances to Treasurer

|   |                             |               |
|---|-----------------------------|---------------|
| Cash on hand December 31, 2008                          |                             | \$ 250.00     |
| 2008 Motor Vehicle Registrations                        |                             | \$ 290,802.83 |
| 2008 Dog Licenses                                       | Town of Lincoln Fees        | \$ 793.00     |
|   | State of New Hampshire Fees | \$ 457.50     |
| 2008 Dog Late Fees & Fines                              |                             | \$ 337.00     |
| 2008 Vitals-Birth, Marr. & Death                        | Town of Lincoln Fees        | \$ 1,355.00   |
|   | State of New Hampshire Fees | \$ 3,020.00   |
| 2008 UCC Filings  |                             | \$ 1,245.00   |
| 2008 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines |                             | \$ 404.38     |

**TOTAL RECEIPTS \$ 298,664.71**

Respectfully Submitted,



# Tax Collector

## Annual Report 2008

(unaudited)

### DEBITS

#### UNCOLLECTED TAXES

( Balance beginning of year )

|                         | Levy for Year 2008 | Prior Year 2007 |
|-------------------------|--------------------|-----------------|
| Property Taxes          | XXXXXX             | 551,928.31      |
| Resident Taxes          | XXXXXX             |                 |
| Land Use Change         | XXXXXX             |                 |
| Yield Taxes             | XXXXXX             |                 |
| Excavation Tax@\$.02/yd | XXXXXX             |                 |
| Other Charges           | XXXXXX             |                 |

#### TAXES COMMITTED THIS YEAR

|                         |              |          |
|-------------------------|--------------|----------|
| Property Taxes          | 7,183,817.00 |          |
| Resident Taxes          |              |          |
| Land Use Change         |              |          |
| Yield Taxes             | 2,373.03     |          |
| Excavation Tax@\$.02/yd |              |          |
| Utility Charges         |              |          |
| Other Charges           | 90.00        | 1,172.00 |

#### OVERPAYMENT:

|                         |           |           |
|-------------------------|-----------|-----------|
| Property Taxes          | 55,332.72 | 202.37    |
| Resident Taxes          |           |           |
| Land Use Change         |           |           |
| Yield Taxes             |           |           |
| Excavation Tax@\$.02/yd |           |           |
| Cost before lien        |           | 2,910.00  |
| Interest - Late Tax     | 6,286.36  | 29,183.90 |
| Resident Tax Penalty    |           |           |

|                     |                        |                      |  |
|---------------------|------------------------|----------------------|--|
| <b>TOTAL DEBITS</b> | <b>\$ 7,247,899.11</b> | <b>\$ 585,396.58</b> |  |
|---------------------|------------------------|----------------------|--|

# Tax Collector Annual Report 2008

(Unaudited)

## CREDITS

| <u>REMITTED TO TREASURER</u> | Levy for Year 2008 | Prior Year 2007 |
|------------------------------|--------------------|-----------------|
| Property Taxes               | 6,582,627.64       | 279,747.57      |
| Resident Taxes               |                    |                 |
| Land Use Change              |                    |                 |
| Yield Taxes                  | 2,373.03           |                 |
| Interest (include lien conv) | 6,286.36           | 29,183.90       |
| Penalties                    |                    |                 |
| Conversion to Lien-Prin      |                    | 270,892.01      |
| Excavation Tax @ \$.02/yd    |                    |                 |
| Other Charges                | 90.00              | 4,082.00        |

## ABATEMENTS MADE:

|                           |        |          |
|---------------------------|--------|----------|
| Property Taxes            | 389.00 | 1,491.10 |
| Resident Taxes            |        |          |
| Land Use Change           |        |          |
| Yield Taxes               |        |          |
| Excavation Tax @ \$.02/yd |        |          |
| Utility Charges           |        |          |

## **CURRENT LEVY DEEDED**

## UNCOLLECTED TAXES

|                         |            |
|-------------------------|------------|
| Property Taxes          | 656,133.08 |
| Resident Taxes          |            |
| Land Use Change         |            |
| Yield Taxes             |            |
| Excavation Tax@\$.02/yd |            |
| Utility Charges         |            |
| Other Charges           |            |

|                      |           |                     |           |                   |
|----------------------|-----------|---------------------|-----------|-------------------|
| <b>TOTAL CREDITS</b> | <b>\$</b> | <b>7,247,899.11</b> | <b>\$</b> | <b>585,396.58</b> |
|----------------------|-----------|---------------------|-----------|-------------------|

# Tax Collector Annual Report 2008

(Unaudited)

## DEBITS

|  | Last Year's levy     |                     | PRIOR LEVIES        |                        |
|--|----------------------|---------------------|---------------------|------------------------|
|  | <u>2007</u>          | <u>2006</u>         | <u>2005</u>         | <u>2004 &amp; 2003</u> |
| Unredeemed Liens - Beg. of Year                      |                      | 29,888.64           | 12,978.47           | 992.40                 |
| Liens Executed During Year                           | 293,192.64           |                     |                     |                        |
| Interest & Costs Collected<br>(AFTER LIEN EXECUTION) | 10,043.88            | 2,684.40            | 4,559.60            |                        |
| <b>TOTAL DEBITS</b>                                  | <b>\$ 303,236.52</b> | <b>\$ 32,573.04</b> | <b>\$ 17,538.07</b> | <b>\$ 992.40</b>       |

## CREDITS

| <u>REMITTED TO TREASURER</u>                         | Last Year's Levy     |                     | PRIOR LEVIES        |                        |
|--|----------------------|---------------------|---------------------|------------------------|
|  | <u>2007</u>          | <u>2006</u>         | <u>2005</u>         | <u>2004 &amp; 2003</u> |
| Redemptions  | 122,890.46           | 13,798.75           | 12,405.53           |                        |
| Interest & Costs Collected<br>(After Lien Execution) | 7,871.88             | 2,935.90            | 4,680.10            |                        |
| Abatements of Unredeemed Liens                       |                      | 64.00               |                     |                        |
| Liens Deeded to Municipality                         |                      |                     |                     |                        |
| Unredeemed Liens Bal.<br>End of Year                 | 172,474.18           | 15,774.39           | 452.44              | 992.40                 |
| <b>TOTAL CREDITS</b>                                 | <b>\$ 303,236.52</b> | <b>\$ 32,573.04</b> | <b>\$ 17,538.07</b> | <b>\$ 992.40</b>       |

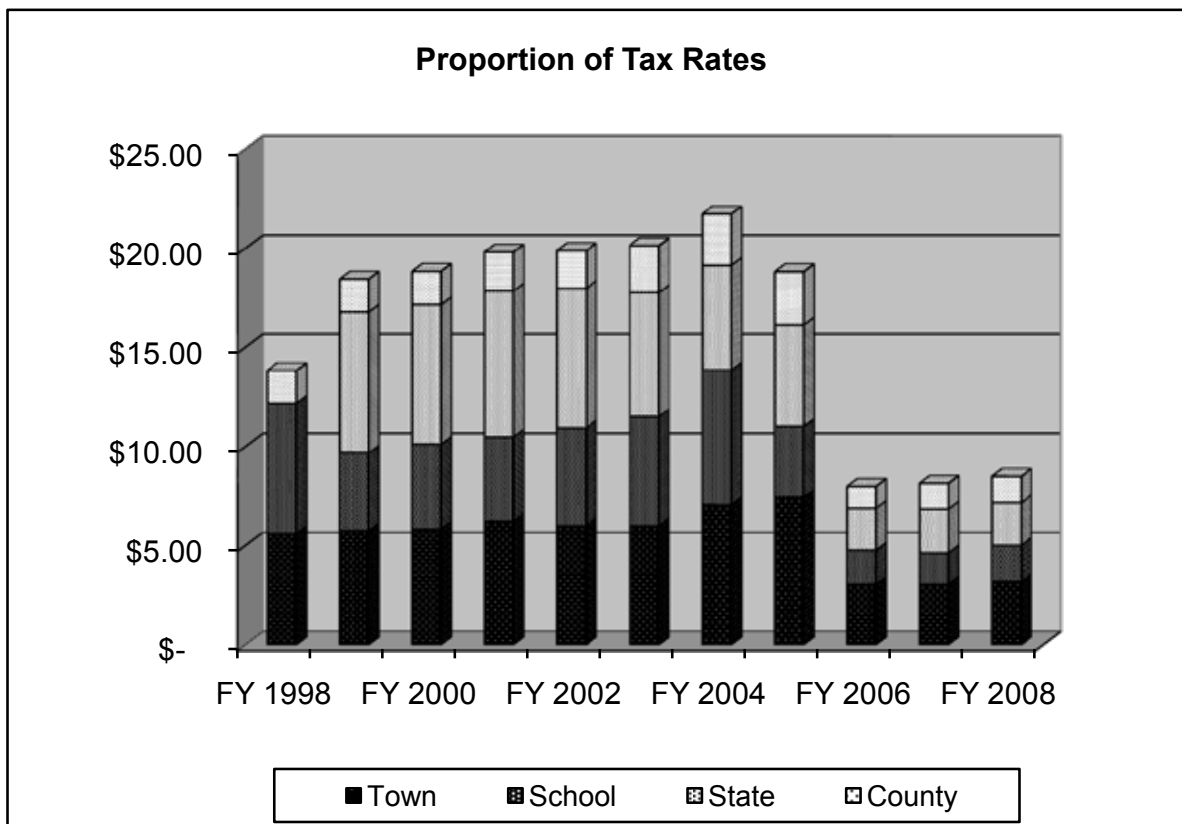
Respectfully Submitted,

*Susan Whitman*

# Tax Collector Annual Report 2008

## Tax Rate and Equalization Ratio

| Tax Rate Year | Total/Thousand | Town    | School  | State   | County  | % Valuation |
|---------------|----------------|---------|---------|---------|---------|-------------|
| FY 1998       | \$ 13.83       | \$ 5.61 | \$ 6.58 | \$ -    | \$ 1.64 |             |
| FY 1999       | \$ 18.45       | \$ 5.76 | \$ 3.92 | \$ 7.11 | \$ 1.66 | 94.0%       |
| FY 2000       | \$ 18.84       | \$ 5.84 | \$ 4.28 | \$ 7.04 | \$ 1.68 | 86.0%       |
| FY 2001       | \$ 19.81       | \$ 6.24 | \$ 4.24 | \$ 7.37 | \$ 1.96 | 80.0%       |
| FY 2002       | \$ 19.88       | \$ 6.00 | \$ 4.93 | \$ 7.05 | \$ 1.90 | 64.5%       |
| FY 2003       | \$ 20.14       | \$ 6.00 | \$ 5.51 | \$ 6.26 | \$ 2.37 | 54.1%       |
| FY 2004       | \$ 21.73       | \$ 7.05 | \$ 6.82 | \$ 5.27 | \$ 2.59 | 46.3%       |
| FY 2005       | \$ 18.82       | \$ 7.43 | \$ 3.58 | \$ 5.14 | \$ 2.67 | 39.7%       |
| FY 2006       | \$ 8.00        | \$ 3.04 | \$ 1.73 | \$ 2.11 | \$ 1.12 | 100.0%      |
| FY 2007       | \$ 8.15        | \$ 3.04 | \$ 1.59 | \$ 2.21 | \$ 1.31 | 98.1%       |
| FY 2008       | \$ 8.50        | \$ 3.18 | \$ 1.83 | \$ 2.15 | \$ 1.34 | 99.3%       |



# 2008 Statement of Appropriations Taxes Assessed and Tax Rate

## Town Share of Rate:

|                          |              |
|--------------------------|--------------|
| Appropriations           | \$ 4,230,840 |
| Less: Revenues           | \$ 1,619,902 |
| Less: Shared Revenues    | \$ 57,359    |
| Add: Overlay             | \$ 99,738    |
| Add: War Service Credits | \$ 51,000    |

Net Town Appropriation \$ 2,704,317

Approved Town Tax Rate \$ 3.18 37% of Total Rate

## Local School Share of Rate:

|                                    |                     |
|------------------------------------|---------------------|
| School Appropriations - Lincoln    | \$ 3,375,880        |
| <b>Less: State Education Taxes</b> | <b>\$ 1,813,287</b> |

Net Local School Appropriation \$ 1,562,593

Approved Local School Tax Rate \$ 1.83 22% of Total Rate

## State Education Share of Rate:

|   |                     |
|---|---------------------|
| Equalized Valuation (no utilities)                                  |                     |
| \$847,330,393 x \$2.14  | <u>\$ 1,813,287</u> |
| Divided by Local Assessed Valuation<br>(no utilities) \$842,627,212 |                     |
| Excess State Education Taxes<br>to be Remitted to State             | \$ -                |

Approved State School Tax Rate \$ 2.15 25% of Total Rate

## County Share of Rate:

|                              |                  |
|------------------------------|------------------|
| County Assessment            | \$ 1,151,097     |
| <b>Less: Shared Revenues</b> | <b>\$ 10,857</b> |

Net County Appropriations \$ 1,140,240

Approved County Tax Rate \$ 1.34 16% of Total Rate

**TOTAL TAX RATE** **\$ 8.50** 100%

## Commitment Analysis:

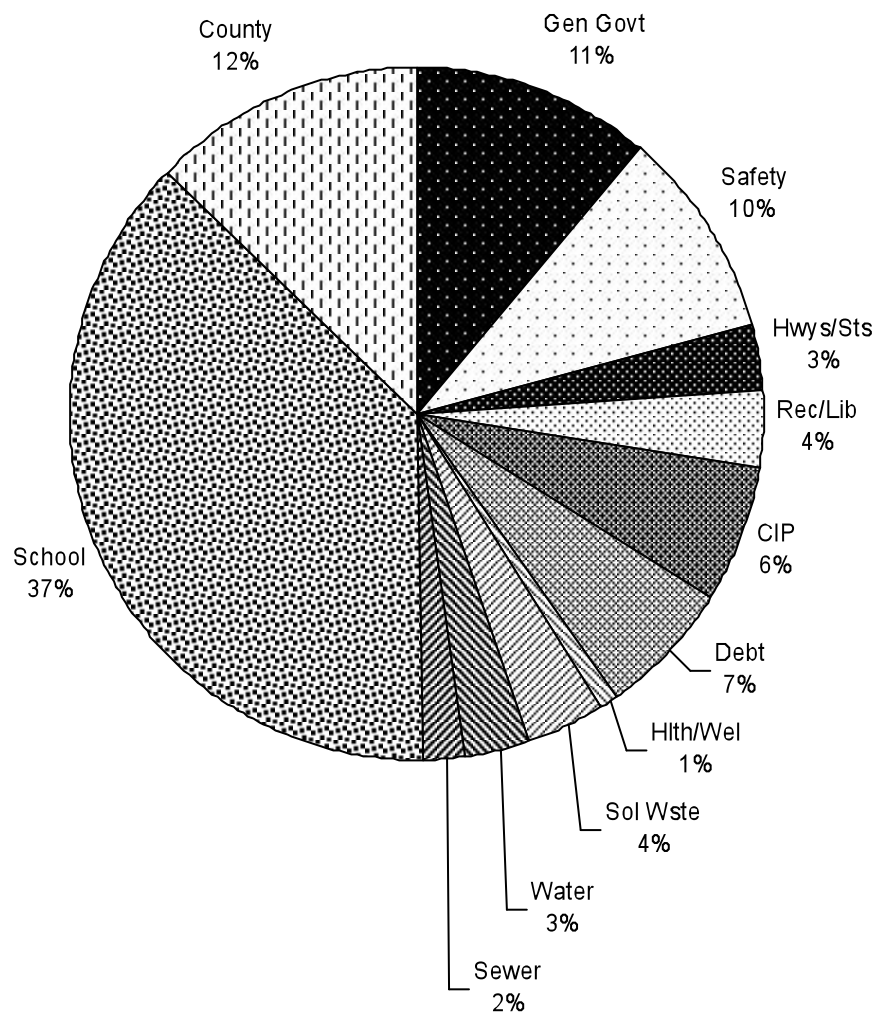
|                                      |                            |
|--------------------------------------|----------------------------|
| Total Property Taxes Assessed        | \$ 7,220,437               |
| <b>Less: War Service Credits</b>     | <b>\$ 51,000</b>           |
| <b>Total Property Tax Commitment</b> | <b><u>\$ 7,169,437</u></b> |

## Proof of Rate:

|                                    | Net Assessed Valuation | Tax Rate | Assessment                 |
|------------------------------------|------------------------|----------|----------------------------|
| State Education Tax (no utilities) | \$ 842,627,212         | \$ 2.15  | \$ 1,813,287               |
| All Other Taxes                    | \$ 851,777,575         | \$ 6.35  | \$ 5,407,150               |
| <b>TOTAL</b>                       |                        |          | <b><u>\$ 7,220,437</u></b> |

# 2008 Statement of Appropriations Taxes Assessed and Tax Rate

## Where your 2008 Tax Dollar Went





# Treasurer's Annual Report

## January 1, 2008 - December 31, 2008

### **General Fund**

|  |    |              |
|--|----|--------------|
| <i>Balance 01-01-08</i>                  | \$ | 1,821,829.27 |
| Received                                 | \$ | 9,509,585.31 |
|  | \$ | -            |
| Disbursed                                | \$ | 9,420,043.27 |
| <i>Balance 12-31-08</i>                  | \$ | 1,911,371.31 |
| <i>Distribution of Funds:</i>            |    |              |
| <i>Citizens Bank</i>                     | \$ | 898,391.75   |
| Deposits in transit to Bank              |    |              |
| <i>NH Public Deposit Investment Pool</i> | \$ | 1,012,979.56 |
|  | \$ | 1,911,371.31 |

### **Sewer Tap Fee Account**

|  |    |            |
|--|----|------------|
| <i>Balance 01-01-08</i>                  | \$ | 457,771.86 |
| Received                                 | \$ | 116,217.97 |
| Disbursed                                | \$ | 177,642.24 |
| <i>Balance 12-31-08</i>                  | \$ | 396,347.59 |
| <i>Distribution of Funds:</i>            |    |            |
| <i>Northway Bank</i>                     | \$ | 64,909.24  |
| <i>NH Public Deposit Investment Pool</i> | \$ | 331,438.35 |

\$ 396,347.59

### **Water Tap Fee Account**

|                               |    |            |
|-------------------------------|----|------------|
| <i>Balance 01-01-08</i>       | \$ | 209,544.99 |
| Received                      | \$ | 37,080.25  |
| Disbursed                     | \$ | 105,841.00 |
| <i>Balance 12-31-08</i>       | \$ | 140,784.24 |
| <i>Distribution of Funds:</i> |    |            |
| <i>Northway Bank</i>          | \$ | 140,784.24 |

### **Water Treatment Cell**

|  |    |            |
|--|----|------------|
| <i>Balance 01-01-08</i>                  | \$ | 348,083.95 |
| Received                                 | \$ | 35,990.43  |
| Disbursed                                | \$ | 20.00      |
| <i>Balance 12-31-08</i>                  | \$ | 384,054.38 |
| <i>Distribution of Funds:</i>            |    |            |
| <i>Laconia Savings Bank</i>              | \$ | 31,948.30  |
| <i>NH Public Deposit Investment Pool</i> | \$ | 352,106.08 |
|  | \$ | 384,054.38 |

# Treasurer's Annual Report

## January 1, 2008 - December 31, 2008

### **Lease/Escrow Account**

|                               |    |        |
|-------------------------------|----|--------|
| <i>Balance 01-01-08</i>       | \$ | 632.50 |
| Received                      | \$ | 2.19   |
| Disbursed                     |    |        |
| <i>Balance 12-31-08</i>       | \$ | 634.69 |
| <i>Distribution of Funds:</i> |    |        |
| <i>Laconia Savings Bank</i>   | \$ | 634.69 |

### **Bond Proceeds--Water**

|                               |    |          |
|-------------------------------|----|----------|
| <i>Balance 01-01-08</i>       | \$ | 1,354.26 |
| Received                      | \$ | 1.98     |
| Disbursed                     |    |          |
| <i>Balance 12-31-08</i>       | \$ | 1,356.24 |
| <i>Distribution of Funds:</i> |    |          |
| <i>Citizens Bank</i>          | \$ | 1,356.24 |

Respectfully Submitted,



Judith Tetley  
Treasurer

## Trustees of the Trust Funds

| Account Name                       | Beginning<br>Balance<br>12/31/07 | Deposits   | Expenses   | YTD<br>Interest | Ending<br>Balance<br>12/31/08 |
|------------------------------------|----------------------------------|------------|------------|-----------------|-------------------------------|
| Solid Waste Facility Improvement*  | 5,033.59                         | 24,070.70  |            | 822.89          | 29,927.18                     |
| Ball Field Capital Reserve         | 146.17                           |            |            | 3.34            | 149.51                        |
| Incinerator Close-Out*             | 1000.10                          | 12,469.79  | 13,792.39  | 332.70          | 10.20                         |
| Town Building                      | 2,451.29                         |            |            | 55.95           | 2,507.24                      |
| Fire Truck & Equipment*            | 15,001.45                        | 143,059.04 |            | 3,071.67        | 161,132.16                    |
| Revaluation Capital Reserve        | 45,901.26                        | 25,000.00  | 30,278.71  | 615.65          | 41,238.20                     |
| Public Works Vehicles              | 52,422.22                        | 40,000.00  | 31,365.89  | 919.71          | 61,976.04                     |
| Police Dept. Equipment             | 3,773.08                         | 25,565.55  | 17,578.58  | 212.40          | 11,972.45                     |
| Sewer System Rehab*                | 2,482.04                         | 8,529.34   | 521.81     | 370.70          | 10,860.27                     |
| Water System Rehab                 | 112,441.52                       |            | 37,454.41  | 2,187.02        | 77,174.13                     |
| Road & Street Reconstruction       | 146,191.93                       | 90,000.00  | 23,394.81  | 2,866.56        | 215,663.68                    |
| Engineer & Planning                | 21,753.06                        | 36,600.00  | 27,825.00  | 450.08          | 30,978.14                     |
| White Water Plant Removal*         | 0.01                             | 11,105.35  |            | 410.95          | 11,516.31                     |
| Roland Dubois Settlement*          | 0.13                             | 110,425.70 |            | 3,331.23        | 113,757.06                    |
| Route 3 Sidewalk*                  | 47.39                            | 27,296.14  |            | 1,011.14        | 28,354.67                     |
| Kanc Rec Area Equipment            | 13,499.52                        | 10,000.00  | 10,000.00  | 90.29           | 13,589.81                     |
| Cemetery Trust Fund*               | 0.04                             | 58,234.16  |            | 2,154.93        | 60,389.13                     |
| Cemetery Maint Ex. Trust Fund      | 2,885.78                         | 2,800.00   |            | 105.68          | 5,791.46                      |
| Comm. Bldg. Ex. Trust Fund         | 267,894.38                       | 10,000.00  | 277,342.61 | 309.94          | 861.71                        |
| Prop & Bldg Maint. Ex. Trust Fund  | 3,315.80                         | 10,000.00  | 1,233.92   | 72.11           | 12,153.99                     |
| Village Ctr & Riverfront Ex. Tr Fd |                                  | 5,000.00   |            | 38.05           | 5,038.05                      |
| Library Technology                 | 2,014.72                         |            | 1,957.48   | 22.99           | 80.23                         |
| Library Building                   | 30,662.42                        | 17,000.00  | 3,037.00   | 674.97          | 45,300.39                     |

\*Includes interest earned on a 180-day Certificate of Deposit valued at \$234,941.32 paying 4.60% interest. Interest earned at maturity on 04/16/2008 was \$5,403.65.

Respectfully submitted,

Charles Cook, Trustee of Trust Funds  
Lutz Wallem, Trustee of Trust Funds

## 2008 Summary of Valuation

### Value of Land Only:

|                                    |                       |
|------------------------------------|-----------------------|
| Current Use                        | \$ 123,410            |
| Residential                        | 134,556,140           |
| Commercial/Industrial              | <u>37,649,310</u>     |
| <b>Total Value of Taxable Land</b> | <b>\$ 172,328,860</b> |

### Value of Buildings Only:

|   |                       |
|---|-----------------------|
| Residential                             | 587,180,882           |
| Manufactured Housing                    | 3,357,360             |
| Commercial/Industrial                   | <u>84,300,520</u>     |
| <b>Total Value of Taxable Buildings</b> | <b>\$ 674,838,762</b> |

**Total Value of Public Utilities** **\$ 9,150,363**

**Total Value Before Exemptions** **\$ 856,317,985**

**Less:** Value of Elderly Exemptions -4,525,410

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

**Total Valuation on Which Tax Rate is Computed** **\$ 851,777,575**

**Less:** Public Utilities -9,150,363

Net Valuation without utilities on which tax rate for state  
education tax is computed **\$ 842,627,212**

# Town of Lincoln

## 2008 Statement of Estimated and Actual Revenues

(unaudited)

|   | 2008 BUDGET            | 2008 ACTUAL            |
|---|------------------------|------------------------|
| <b><u>Revenue from Taxes:</u></b>                             |                        |                        |
| Timber Tax  | 4,000.00               | 2,008.39               |
| Payment in lieu of taxes                                      | 104,921.00             | 166,515.00             |
| Interest on Taxes   | 42,000.00              | 55,069.39              |
| <b><u>Revenue from Licenses, Permits &amp; Fees:</u></b>      |                        |                        |
| UCC Fees  | 1,000.00               | 1,245.00               |
| Application Fees  | 4,600.00               | 2,418.92               |
| Sign Permits  | 200.00                 | 70.00                  |
| Motor Vehicle Fees  | 289,642.00             | 290,802.83             |
| Dog Licenses  | 1,000.00               | 1,130.00               |
| Misc Income/NSF   | 200.00                 | 344.38                 |
| Vital Records   | 1,000.00               | 1,355.00               |
| Cable TV Franchise Fees                                       | 43,212.00              | 45,685.02              |
| <b><u>Revenue from Other Governments:</u></b>                 |                        |                        |
| Shared Revenue  | 125,966.00             | 125,966.00             |
| Meals & Room Tax Distribution                                 | 43,000.00              | 58,839.75              |
| Highway Block Grant   | 23,835.00              | 23,752.99              |
| Water Filtration Grant  | 37,827.00              | 54,381.79              |
| Rail Road Fund  | 0.00                   | 350.23                 |
| TOW - SW  | 173,294.00             | 143,336.89             |
| TOW - RC  | 93,359.00              | 83,351.01              |
| TOW - CB  | 36,881.00              | 34,712.23              |
| <b><u>Revenue from Charges for Services:</u></b>              |                        |                        |
| School Resource Officer                                       | 37,916.00              | 13,888.88              |
| Ex. Misc Income/NSF   | 3,200.00               | 6,624.89               |
| PD - Misc Income  | 2,500.00               | 62.00                  |
| PD - Grant Revenue  | 0.00                   | 1,159.17               |
| PD - Parking Tickets  | 5,000.00               | 8,339.00               |
| PD - Court Reimbursements                                     | 30,000.00              | 15,894.37              |
| PD - Special Detail   | 16,000.00              | 14,538.50              |
| PD - Copies of Reports  | 900.00                 | 725.00                 |
| FD - Misc Income  | 500.00                 | 126.33                 |
| EM - Misc Income  | 10,800.00              | 0.00                   |
| Em - Grant Revenue  | 0.00                   | 2,000.00               |
| PW - Misc Income  | 500.00                 | 0.00                   |
| SW - Misc Income  | 600.00                 | 0.00                   |
| SW - Recycling Rev  | 12,000.00              | 17,826.10              |
| SW - Tipping Rev  | 60,000.00              | 22,087.54              |
| WT - Misc Income  | 3,835.00               | 3,535.00               |
| WT - Water Meter Equipment                                    | 270.00                 | 175.00                 |
| RC - Misc Income  | 80.00                  | 66.36                  |
| RC - Ski Area Rev   | 13,000.00              | 14,155.00              |
| RC - Summer Camp  | 7,500.00               | 8,344.50               |
| RC - Adventure Campe  | 4,700.00               | 5,281.00               |
| CB - Grafton Sr.  | 11,340.00              | 5,670.00               |
| CB - Child Care   | 21,000.00              | 10,500.00              |
| CB - After School   | 7,000.00               | 2,550.50               |
| CB - Misc Income  | 50.00                  | 220.00                 |
| CB - Grant  | 0.00                   | 28,218.00              |
| LB - Equip User Fees  | 1,000.00               | 819.00                 |
| <b><u>Revenue from Miscellaneous:</u></b>                     |                        |                        |
| Sale of Cemetery Lots   | 2,000.00               | 600.00                 |
| Sale of Town Property   | 198,000.00             | 0.00                   |
| Interest on Deposits  | 45,000.00              | 20,725.55              |
| Insurance Reimbursement                                       | 2,000.00               | 10,428.45              |
| Lease Town Property   | 0.00                   | 870.00                 |
| Loon Mtn Donation Settlement                                  | 30,000.00              |                        |
| PD - Donation   | 0.00                   | 1,592.00               |
| CB - Donation   | 0.00                   | 1,500.00               |
| FD - Donation Centex  | 0.00                   | 117,500.00             |
| <b><u>Revenues from Interfund Operating Transfers In:</u></b> |                        |                        |
| Transfer Water Tap Fees - Debt                                | 105,841.00             | 105,841.00             |
| Transfer Sewer Tap Fees - Debt                                | 100,980.00             | 100,980.00             |
| <b>TOTAL REVENUES</b>   | <b>\$ 1,759,449.00</b> | <b>\$ 1,634,177.96</b> |

# Town of Lincoln

## 2008 Detailed Statement of Payments

(unaudited)

|  | <i>2008<br/>Budgeted</i> | <i>2008<br/>Expended</i> | <i>Over<br/>(Under)<br/>Budget</i> |
|--|--------------------------|--------------------------|------------------------------------|
| <b>GENERAL GOVERNMENT</b>                |                          |                          |                                    |
| <i><b>Executive</b></i>                  |                          |                          |                                    |
| Payroll                                  | 145,520.00               | 148,677.00               | 3,157.00                           |
| Public Officials Payroll                 | 39,713.00                | 39,380.00                | (333.00)                           |
| Overtime                                 | -                        | -                        | -                                  |
| Telephone                                | 3,900.00                 | 4,544.00                 | 644.00                             |
| Dues, Travel & Conferences               | 13,320.00                | 12,702.00                | (618.00)                           |
| Contracted Services                      | 54,757.00                | 65,466.00                | 10,709.00                          |
| Materials & Supplies                     | 15,380.00                | 10,763.00                | (4,617.00)                         |
| <b>Subtotal Executive</b>                | <b>\$ 272,590.00</b>     | <b>\$ 281,532.00</b>     | <b>\$ 8,942.00</b>                 |
| <i><b>Elections</b></i>                  |                          |                          |                                    |
| Payroll-Elections                        | 2,000.00                 | 2,548.00                 | 548.00                             |
| Contracted Services                      | 100.00                   | 105.00                   | 5.00                               |
| Materials & Supplies                     | 1,070.00                 | 537.00                   | (533.00)                           |
| <b>Subtotal Elections</b>                | <b>\$ 3,170.00</b>       | <b>\$ 3,190.00</b>       | <b>\$ 20.00</b>                    |
| <i><b>Legal Expenses</b></i>             | 16,000.00                | 10,857.00                | <b>\$ (5,143.00)</b>               |
| <b>Subtotal Legal Expenses</b>           | <b>\$ 16,000.00</b>      | <b>\$ 10,857.00</b>      | <b>\$ (5,143.00)</b>               |
| <i><b>Personnel Administration</b></i>   |                          |                          |                                    |
| HealthTrust Health Insurance             | 211,030.00               | 235,896.00               | 24,866.00                          |
| Life Insurance                           | 8,128.00                 | 6,651.00                 | (1,477.00)                         |
| Disability Insurance                     | 13,066.00                | 13,841.00                | 775.00                             |
| Dental Plan Employee                     | 13,226.00                | 10,297.00                | (2,929.00)                         |
| FICA/Medicare Tax Expense                | 82,023.00                | 78,951.00                | (3,072.00)                         |
| Pension Contribution-Police              | 50,762.00                | 48,465.00                | (2,297.00)                         |
| Pension Contribution-Others              | 69,313.00                | 68,672.00                | (641.00)                           |
| Unemployment Compensation                | 2,272.00                 | 2,176.00                 | (96.00)                            |
| Workers' Compensation                    | 22,465.00                | 22,465.00                | 0.00                               |
| <b>Subtotal Personnel Administration</b> | <b>\$ 472,285.00</b>     | <b>\$ 487,414.00</b>     | <b>\$ 15,129.00</b>                |
| <i><b>Planning</b></i>                   |                          |                          |                                    |
| Payroll                                  | 33,811.00                | 33,826.00                | 15.00                              |
| Employment Training & Expenses           | 1,000.00                 | 567.00                   | (433.00)                           |
| Dues, Travel & Conferences               | 3,500.00                 | 3,429.00                 | (71.00)                            |
| Contracted Services                      | 2,400.00                 | 677.00                   | (1,723.00)                         |
| Materials & Supplies                     | 1,175.00                 | 477.00                   | (698.00)                           |
| Key Issue Committees' Expenses           | 0.00                     | 0.00                     | 0.00                               |
| Office Equipment                         | 100.00                   | 0.00                     | (100.00)                           |
| <b>Subtotal Planning</b>                 | <b>\$ 41,986.00</b>      | <b>\$ 38,976.00</b>      | <b>\$ (3,010.00)</b>               |

# Town of Lincoln

## 2008 Detailed Statement of Payments

(unaudited)

|  | <i>2008<br/>Budgeted</i> | <i>2008<br/>Expended</i> | <i>Over<br/>(Under)<br/>Budget</i> |
|--|--------------------------|--------------------------|------------------------------------|
| <b>GENERAL GOVERNMENT (Continued)</b>        |                          |                          |                                    |
| <i><b>Town Building</b></i>                  |                          |                          |                                    |
| Electricity                                  | 17,500.00                | 17,663.00                | 163.00                             |
| Heating Oil                                  | 4,000.00                 | 5,915.00                 | 1,915.00                           |
| Materials & Supplies                         | 4,000.00                 | 3,378.00                 | (622.00)                           |
| Building & Property Maintenance              | 17,675.00                | 17,728.00                | 53.00                              |
| <b>Subtotal Town Building</b>                | <b>\$ 43,175.00</b>      | <b>\$ 44,684.00</b>      | <b>\$ 1,509.00</b>                 |
| <i><b>Cemetery</b></i>                       |                          |                          |                                    |
| Payroll                                      | 6,153.00                 | 5,880.00                 | (273.00)                           |
| Materials & Supplies                         | 5,000.00                 | 3,734.00                 | (1,266.00)                         |
| Fuel - Equipment & Vehicles                  | 300.00                   | 0.00                     | (300.00)                           |
| Equipment                                    | 250.00                   | -                        | (250.00)                           |
| <b>Subtotal Cemetery</b>                     | <b>\$ 11,703.00</b>      | <b>\$ 9,614.00</b>       | <b>\$ (2,089.00)</b>               |
| <i><b>Insurances</b></i>                     |                          |                          |                                    |
| Property Liability                           | 31,305.00                | 30,500.00                | (805.00)                           |
| <b>Subtotal Insurances</b>                   | <b>\$ 31,305.00</b>      | <b>\$ 30,500.00</b>      | <b>\$ (805.00)</b>                 |
| <i><b>Contingency</b></i>                    | 75,000.00                | \$ 46,387.00             | (28,613.00)                        |
| <b>Subtotal Contingency</b>                  | <b>\$ 75,000.00</b>      | <b>\$ 46,387.00</b>      | <b>\$ (28,613.00)</b>              |
| <i><b>Discounts-Abatements-Refunds</b></i>   |                          |                          |                                    |
| Overlay                                      | 0.00                     | 0.00                     | 0.00                               |
| Abatements & Refunds                         | 0.00                     | (16.00)                  | (16.00)                            |
| <b>Subtotal Discounts-Abatements-Refunds</b> | <b>0.00</b>              | <b>(16.00)</b>           | <b>(16.00)</b>                     |
| <b>SUBTOTAL GENERAL GOVERNMENT</b>           | <b>\$ 967,214.00</b>     | <b>\$ 953,138.00</b>     | <b>\$ (14,076.00)</b>              |
| <b>PUBLIC SAFETY</b>                         |                          |                          |                                    |
| <i><b>Police</b></i>                         |                          |                          |                                    |
| Payroll                                      | 583,384.00               | 572,102.00               | (11,282.00)                        |
| Payroll-Overtime                             | 48,478.00                | 37,669.00                | (10,809.00)                        |
| Telephone                                    | 8,000.00                 | 7,953.00                 | (47.00)                            |
| Dues, Training, Travel & Conferences         | 10,000.00                | 10,146.00                | 146.00                             |
| Contracted Services                          | 57,800.00                | 57,505.00                | (295.00)                           |
| Materials & Supplies                         | 7,000.00                 | 6,687.00                 | (313.00)                           |
| Fuel - Vehicles                              | 24,000.00                | 29,290.00                | 5,290.00                           |
| Uniforms & Personal Equipment                | 7,000.00                 | 6,788.00                 | (212.00)                           |
| Equipment                                    | 5,700.00                 | 5,610.00                 | (90.00)                            |
| <b>Subtotal Police</b>                       | <b>\$ 751,362.00</b>     | <b>\$ 733,750.00</b>     | <b>\$ (17,612.00)</b>              |

# Town of Lincoln

## 2008 Detailed Statement of Payments

|                                  | (unaudited)              |                          |                           |
|----------------------------------|--------------------------|--------------------------|---------------------------|
|                                  | <i>2008<br/>Budgeted</i> | <i>2008<br/>Expended</i> | <i>(Under)<br/>Budget</i> |
| <b>PUBLIC SAFETY (Continued)</b> |                          |                          |                           |
| <i>Special Details</i>           | 16,000.00                | 20,160.00                | 4,160.00                  |
| <b>Subtotal Special Details</b>  | <b>\$ 16,000.00</b>      | <b>\$ 20,160.00</b>      | <b>\$ 4,160.00</b>        |
| <i>Fire</i>                      |                          |                          |                           |
| Payroll                          | 32,000.00                | 26,105.00                | (5,895.00)                |
| Telephone                        | 790.00                   | 1,094.00                 | 304.00                    |
| Employment Training & Expenses   | 3,800.00                 | 1,479.00                 | (2,321.00)                |
| Dues, Travel & Conferences       | 500.00                   | 542.00                   | 42.00                     |
| Contracted Services              | 13,900.00                | 20,539.00                | 6,639.00                  |
| Electricity                      | 1,500.00                 | 1,627.00                 | 127.00                    |
| Heating Fuel                     | 4,000.00                 | 5,807.00                 | 1,807.00                  |
| Materials & Supplies             | 2,000.00                 | 808.00                   | (1,192.00)                |
| Fuel - Vehicles & Equipment      | 1,200.00                 | 2,101.00                 | 901.00                    |
| Equipment                        | 14,600.00                | 10,970.00                | (3,630.00)                |
| Fire Details & Equipment         | 1,000.00                 | 0.00                     | (1,000.00)                |
| <b>Subtotal Fire</b>             | <b>\$ 75,290.00</b>      | <b>\$ 71,072.00</b>      | <b>\$ (4,218.00)</b>      |
| <i>Civil Defense</i>             |                          |                          |                           |
| Payroll                          | 3,600.00                 | 3,600.00                 | 0.00                      |
| Telephone                        | 0.00                     | 378.00                   | 378.00                    |
| Employment Training & Expenses   | 4,000.00                 | 2,737.00                 | (1,263.00)                |
| Materials & Supplies             | 3,000.00                 | 2,202.00                 | (798.00)                  |
| Equipment                        | 11,000.00                | 9,951.00                 | (1,049.00)                |
| <b>Subtotal Civil Defense</b>    | <b>\$ 21,600.00</b>      | <b>\$ 18,868.00</b>      | <b>\$ (2,732.00)</b>      |
| <b>SUBTOTAL PUBLIC SAFETY</b>    | <b>\$ 864,252.00</b>     | <b>\$ 843,850.00</b>     | <b>\$ (20,402.00)</b>     |
| <b>HIGHWAYS &amp; STREETS</b>    |                          |                          |                           |
| <i>Public Works</i>              |                          |                          |                           |
| Payroll                          | 133,291.00               | 132,145.00               | (1,146.00)                |
| Overtime                         | 9,939.00                 | 11,025.00                | 1,086.00                  |
| Telephone                        | 1,400.00                 | 2,426.00                 | 1,026.00                  |
| Dues, Travel & Conferences       | 650.00                   | 714.00                   | 64.00                     |
| Contracted Services              | 5,500.00                 | 5,780.00                 | 280.00                    |
| Electricity                      | 2,875.00                 | 3,081.00                 | 206.00                    |
| Heating Fuel                     | 3,800.00                 | 4,930.00                 | 1,130.00                  |
| Materials & Supplies             | 12,400.00                | 10,168.00                | (2,232.00)                |
| Fuel - Equipment & Vehicles      | 16,064.00                | 19,323.00                | 3,259.00                  |
| Sand & Salt                      | 12,000.00                | 18,266.00                | 6,266.00                  |
| Equipment                        | 6,000.00                 | 5,291.00                 | (709.00)                  |
| Uniforms                         | 2,400.00                 | 2,210.00                 | (190.00)                  |
| Highway Block Grant              | 23,835.00                | 5,700.00                 | (18,135.00)               |
| <b>Subtotal Public Works</b>     | <b>\$ 230,154.00</b>     | <b>\$ 221,059.00</b>     | <b>\$ (9,095.00)</b>      |



# Town of Lincoln

## 2008 Detailed Statement of Payments

(unaudited)

|   | <i>2008<br/>Budgeted</i> | <i>2008<br/>Expended</i> | <i>(Under)<br/>Budget</i> |
|---|--------------------------|--------------------------|---------------------------|
| <b>HIGHWAYS &amp; STREETS (Continued)</b>   |                          |                          |                           |
| <i>Street Lights</i>                        | 41,800.00                | 43,129.00                | 1,329.00                  |
| <b>Subtotal Street Lights</b>               | <b>\$ 41,800.00</b>      | <b>\$ 43,129.00</b>      | <b>\$ 1,329.00</b>        |
| <b>SUBTOTAL HIGHWAYS &amp; STREETS</b>      | <b>\$ 271,954.00</b>     | <b>\$ 264,188.00</b>     | <b>\$ (7,766.00)</b>      |
| <b>SANITATION</b>                           |                          |                          |                           |
| <i>Solid Waste</i>                          |                          |                          |                           |
| Payroll                                     | 106,784.00               | 107,519.00               | 735.00                    |
| Telephone & Alarms                          | 1,300.00                 | 1,143.00                 | (157.00)                  |
| Dues, Travel & Conferences                  | 500.00                   | 437.00                   | (63.00)                   |
| Contracted Services                         | 179,131.00               | 155,947.00               | (23,184.00)               |
| Electricity                                 | 3,850.00                 | 4,070.00                 | 220.00                    |
| Materials & Supplies                        | 2,650.00                 | 2,290.00                 | (360.00)                  |
| Contingency                                 | 1,000.00                 | 1,358.00                 | 358.00                    |
| Repairs & Equipment                         | 7,700.00                 | 9,491.00                 | 1,791.00                  |
| Uniforms                                    | 1,500.00                 | 1,621.00                 | 121.00                    |
| Encumbrance Expense                         | -                        | 2,305.00                 | 2,305.00                  |
| <b>Subtotal Solid Waste</b>                 | <b>\$ 304,415.00</b>     | <b>\$ 286,181.00</b>     | <b>\$ (18,234.00)</b>     |
| <i>Sewer</i>                                |                          |                          |                           |
| Contracted Services                         | 172,084.00               | 174,244.00               | 2,160.00                  |
| <b>Subtotal Sewer</b>                       | <b>\$ 172,084.00</b>     | <b>\$ 174,244.00</b>     | <b>\$ 2,160.00</b>        |
| <b>SUBTOTAL SANITATION</b>                  | <b>\$ 476,499.00</b>     | <b>\$ 460,425.00</b>     | <b>\$ (16,074.00)</b>     |
| <b>WATER DISTRIBUTION &amp; TREATMENT</b>   |                          |                          |                           |
| <i>Water</i>                                |                          |                          |                           |
| Payroll                                     | 36,829.00                | 36,940.00                | 111.00                    |
| Overtime                                    | 7,554.00                 | 8,582.00                 | 1,028.00                  |
| Telephone & Alarms                          | 4,200.00                 | 4,099.00                 | (101.00)                  |
| Employment Training & Expenses              | 600.00                   | 110.00                   | (490.00)                  |
| Dues, Travel & Conferences                  | 1,550.00                 | 1,746.00                 | 196.00                    |
| Contracted Services                         | 10,816.00                | 10,403.00                | (413.00)                  |
| Electricity                                 | 105,000.00               | 118,479.00               | 13,479.00                 |
| Heating Fuel                                | 20,200.00                | 26,701.00                | 6,501.00                  |
| Materials & Supplies                        | 3,000.00                 | 2,016.00                 | (984.00)                  |
| Chemicals                                   | 30,672.00                | 26,120.00                | (4,552.00)                |
| Uniforms                                    | 450.00                   | 378.00                   | (72.00)                   |
| U.S.G.S. Monitoring                         | 7,070.00                 | 7,070.00                 | -                         |
| <b>Subtotal Water</b>                       | <b>\$ 227,941.00</b>     | <b>\$ 242,644.00</b>     | <b>\$ 14,703.00</b>       |
| <b>SUBTOTAL WATER DIST. &amp; TREATMENT</b> | <b>\$ 227,941.00</b>     | <b>\$ 242,644.00</b>     | <b>\$ 14,703.00</b>       |

# Town of Lincoln

## 2008 Detailed Statement of Payments

(unaudited)

|  | <i>2008<br/>Budgeted</i> | <i>2008<br/>Expended</i> | <i>(Under)<br/>Budget</i> |
|--|--------------------------|--------------------------|---------------------------|
| <b>HEALTH &amp; WELFARE</b>              |                          |                          |                           |
| <i>Health Appropriations</i>             | 43,042.00                | 42,982.00                | (60.00)                   |
| <b>Subtotal Health Appropriations</b>    | <b>\$ 43,042.00</b>      | <b>\$ 42,982.00</b>      | <b>(60.00)</b>            |
| <br><i>Welfare</i>                       |                          |                          |                           |
| Rent - Welfare                           | 10,000.00                | 11,374.00                | 1,374.00                  |
| Food, Medical, Etc.                      | 1,000.00                 | 230.00                   | (770.00)                  |
| Electricity                              | 4,000.00                 | 4,109.00                 | 109.00                    |
| Heat                                     | 2,900.00                 | 4,040.00                 | 1,140.00                  |
| <b>Subtotal Welfare</b>                  | <b>\$ 17,900.00</b>      | <b>\$ 19,753.00</b>      | <b>\$ 1,853.00</b>        |
| <br><b>SUBTOTAL HEALTH &amp; WELFARE</b> | <b>\$ 60,942.00</b>      | <b>\$ 62,735.00</b>      | <b>\$ 1,793.00</b>        |
| <br><b>CULTURE &amp; RECREATION</b>      |                          |                          |                           |
| <br><i>Recreation</i>                    |                          |                          |                           |
| Payroll                                  | 107,955.00               | 103,464.00               | (4,491.00)                |
| Telephone                                | 1,500.00                 | 1,731.00                 | 231.00                    |
| Dues, Travel & Conferences               | 4,244.00                 | 4,191.00                 | (53.00)                   |
| Contracted Services                      | 17,060.00                | 16,805.00                | (255.00)                  |
| Electricity                              | 9,700.00                 | 11,430.00                | 1,730.00                  |
| Materials & Supplies                     | 13,400.00                | 13,403.00                | 3.00                      |
| Fuel - Equipment & Vehicles              | 4,700.00                 | 7,978.00                 | 3,278.00                  |
| Propane                                  | 1,400.00                 | 1,269.00                 | (131.00)                  |
| Equipment                                | 6,150.00                 | 5,982.00                 | (168.00)                  |
| <b>Subtotal Recreation</b>               | <b>\$ 166,109.00</b>     | <b>\$ 166,253.00</b>     | <b>\$ 144.00</b>          |
| <br><i>Community Center</i>              |                          |                          |                           |
| Payroll                                  | 34,324.00                | 33,802.00                | (522.00)                  |
| Telephone                                | 400.00                   | 434.00                   | 34.00                     |
| Contracted Services                      | 2,340.00                 | 2,684.00                 | 344.00                    |
| Electricity                              | 7,500.00                 | 8,516.00                 | 1,016.00                  |
| Heating Fuel                             | 5,000.00                 | 15,069.00                | 10,069.00                 |
| Materials/Supplies                       | 5,070.00                 | 3,642.00                 | (1,428.00)                |
| Propane                                  | 500.00                   | 884.00                   | 384.00                    |
| Bldg/Prop Maint.                         | 5,000.00                 | 4,247.00                 | (753.00)                  |
| <b>Subtotal Community Center</b>         | <b>\$ 60,134.00</b>      | <b>\$ 69,278.00</b>      | <b>\$ 9,144.00</b>        |
| <br><i>Library</i>                       |                          |                          |                           |
| Payroll                                  | 57,273.00                | 55,499.00                | (1,774.00)                |
| Print Materials                          | 5,500.00                 | 5,464.00                 | (36.00)                   |
| Telephone                                | 1,150.00                 | 1,045.00                 | (105.00)                  |
| Employee Training & Expenses             | 1,050.00                 | 995.00                   | (55.00)                   |
| Building Maintenance                     | 2,600.00                 | 1,814.00                 | (786.00)                  |
| Speakers & Programs                      | 400.00                   | 185.00                   | (215.00)                  |
| Contracted Services                      | 1,150.00                 | 1,186.00                 | 36.00                     |
| Electricity                              | 4,250.00                 | 3,936.00                 | (314.00)                  |
| Heating Fuel                             | 2,200.00                 | 2,898.00                 | 698.00                    |
| Materials & Supplies                     | 2,500.00                 | 2,538.00                 | 38.00                     |
| Serials                                  | 1,500.00                 | 1,277.00                 | (223.00)                  |
| Audio and Visual                         | 900.00                   | 890.00                   | (10.00)                   |
| <b>Subtotal Library</b>                  | <b>\$ 80,473.00</b>      | <b>\$ 77,727.00</b>      | <b>\$ (2,746.00)</b>      |

# Town of Lincoln

## 2008 Detailed Statement of Payments

(unaudited)

|   | <i>2008<br/>Budgeted</i> | <i>2008<br/>Expended</i> | <i>(Under)<br/>Budget</i> |
|---|--------------------------|--------------------------|---------------------------|
| <b>CULTURE &amp; RECREATION (Continued)</b> |                          |                          |                           |
| <i>Patriotic Purposes</i>                   | 6,975.00                 | 6,000.00                 | (975.00)                  |
| <b>Subtotal Patriotic Purposes</b>          | <b>\$ 6,975.00</b>       | <b>\$ 6,000.00</b>       | <b>\$ (975.00)</b>        |
| <b>SUBTOTAL CULTURE &amp; RECREATION</b>    | <b>\$ 313,691.00</b>     | <b>\$ 319,258.00</b>     | <b>\$ 5,567.00</b>        |
| <b>DEBT SERVICE</b>                         |                          |                          |                           |
| Principal Bonds & Notes                     | 379,793.00               | 379,794.00               | 1.00                      |
| Interest Bonds & Notes                      | 227,553.00               | 228,414.00               | 861.00                    |
| Interest Tax Anticipation Notes             | 1.00                     | 0.00                     | (1.00)                    |
| <b>SUBTOTAL DEBT SERVICE</b>                | <b>\$ 607,347.00</b>     | <b>\$ 608,208.00</b>     | <b>\$ 861.00</b>          |
| <b>CAPITAL OUTLAY</b>                       |                          |                          |                           |
| <i>Capital Appropriations</i>               |                          |                          |                           |
| Police Dept Vehicles                        | 7,103.00                 | 7,103.00                 | 0.00                      |
| Recreation Van                              | 20,000.00                | 18,659.00                | (1,341.00)                |
| <b>Subtotal Capital Appropriations</b>      | <b>\$ 27,103.00</b>      | <b>\$ 25,762.00</b>      | <b>\$ (1,341.00)</b>      |
| <i>Capital Reserves</i>                     |                          |                          |                           |
| Revaluation                                 | 25,000.00                | 25,000.00                | 0.00                      |
| PW-Vehicles/Equipment                       | 40,000.00                | 40,000.00                | 0.00                      |
| Library Building                            | 17,000.00                | 17,000.00                | 0.00                      |
| FD-Truck/Equipment                          | 117,500.00               | 117,500.00               | 0.00                      |
| PD-Equipment                                | 17,600.00                | 17,600.00                | 0.00                      |
| Road & Streets                              | 90,000.00                | 90,000.00                | 0.00                      |
| Incinerator Close Out                       | 1,000.00                 | 1,000.00                 | 0.00                      |
| SW Facility Improvement                     | 5,000.00                 | 5,000.00                 | 0.00                      |
| Engineer & Planning                         | 36,600.00                | 36,600.00                | 0.00                      |
| Kanc Rec Equipment                          | 10,000.00                | 10,000.00                | 0.00                      |
| Memorial Park                               | 100.00                   | -                        | 100.00                    |
| Property & Building Maint.                  | 10,000.00                | 10,000.00                | 0.00                      |
| <b>Subtotal Capital Reserves</b>            | <b>\$ 369,800.00</b>     | <b>\$ 369,700.00</b>     | <b>\$ 100.00</b>          |
| <b>SUBTOTAL CAPITAL OUTLAY</b>              | <b>\$ 396,903.00</b>     | <b>\$ 395,462.00</b>     | <b>\$ (1,241.00)</b>      |
| <b>TOTAL BUDGET</b>                         | <b>\$ 4,186,743.00</b>   | <b>\$ 4,149,908.00</b>   | <b>\$ (36,635.00)</b>     |

# **Town of Lincoln**

## **Minutes of Town Meeting - 2008**

**March 11, 2008**

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 11, 2008. Moderator O.J. Robinson called the meeting to order at 10:00 am. Carol Riley made a motion to dispense with the reading of the entire warrant until 7:30 o'clock in the evening. Joan Hughes seconded the motion. Vote was in the affirmative – unanimous. O.J. Robinson declared the polls open.

The casting of ballots closed at six o'clock in the evening.  
Results of Article 1 are as follows:

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

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

Deanna L. Huot – 70 Votes

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

Susan Whitman – 78 Votes

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

O.J. Robinson – 77 Votes

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

Judith Tetley – 77 Votes

**For Library Trustee** - Three-year term (Vote for one)

Peter Moore – 73 Votes

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

Victor Aldridge – 77 Votes

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

Vacant - No one elected

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

Lutz N. Wallem – 62 Votes

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

Walter C. Wrye III – 60 Votes

Three vacancies

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

Vacant

**Budget Committee** – One-year term (Vote for two)

Two vacancies

# **Town of Lincoln**

## **Minutes of Town Meeting - 2008**

### **Question #1 (Article #2)**

To see if the Town will vote to adopt Amendment No. 1 to the Lincoln Land Use Plan Ordinance, as proposed by the Planning Board, as follows: The following sentence would be added to Article VI, Section C (Cluster Developments), Subsection 3.B (Specific Cluster Development Regulations): “However, the Planning Board may not approve any cluster development which is less than 15,000 square feet per unit.” The Planning Board unanimously recommends approval of this amendment.

YES – 57      NO – 14      Article 2 passed

### **Question #2 (Article #3)**

To see if the Town will vote to adopt the Amendment No. 2 to the Lincoln Land Use Plan Ordinance, as proposed by the Planning Board, as follows: The Town’s Sign Ordinance, which has been revised, will be added to the Land Use Plan Ordinance in Article V as a new section, Section K. Due to its length, the revised Sign Ordinance is not reprinted here. A copy of the complete text of the revised Sign Ordinance is on file and available for review at the Town Office. The Board of Selectmen and the Planning Board recommend approval of this amendment.

YES – 56      NO – 13      Article 3 passed

### **BUSINESS MEETING**

7:30 O’clock in the evening, March 11, 2008

Moderator O.J. Robinson called the business meeting to order at 7:30 pm and welcomed everyone to the meeting. He introduced Ted Sutton; Town Manager, Deanna Huot; Chairman of the Board of Selectmen, Peter Moore; Selectman, Patricia McTeague; Selectman, Susan Whitman; Town Clerk and Susan Chenard; Secretary to the Town Manager and Selectmen. After the introduction, Robinson read the results of the ballots cast during the day as mentioned above.

Moderator, O.J. Robinson then reviewed the rules and procedures to be enacted upon during the meeting.

1. If you wish to speak, please introduce yourself and use the microphone or stand up and speak loudly.
2. Speak only on the issue and not on any person involved on that issue.
3. If you want to make an amendment to an article, I do invite you to do so. It will be required to be in writing and specific. I will then read it back to you exactly how we are going to vote on it. The amendment will then become part of the minutes of the meeting. We will also need a motion and a second motion to any article or amendment.
4. Also, if there are any non-registered voters present, I want to welcome you to our meeting. I ask that you do not vote either on paper, voice or by hand. You are welcome to speak unless there is opposition from the town body. I do ask that you identify yourself as a non-voter if you wish to speak.

# Town of Lincoln

## Minutes of Town Meeting - 2008

### ARTICLES 4 – 26 WERE VOTED ON DURING THE BUSINESS MEETING BEGINNING AT 7:30 P.M.

**Article 4.** To see if the Town will vote to raise and appropriate the sum of three million, seven hundred eighty six thousand, one hundred and eighty-three dollars (\$3,786,183) 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 selectmen and the budget committee recommend this appropriation.)

Motion made by: Paul Beaudin Jr.  
Seconded by: William Conn  
Article 4 passed by voice vote unanimously

**Article 5.** To see if the Town will vote to change the purpose of the existing **Public Works Vehicle Capital Reserve Fund to the Public Works Vehicle and Equipment Capital Reserve Fund**. (2/3 vote required)

Motion made by: William Conn  
Seconded by: Robert Nelson  
Article 5 passed by voice vote unanimously

**Article 6.** To see if the Town will vote to raise and appropriate forty thousand dollars (\$40,000) into the **Public Works Vehicle and Equipment Capital Reserve Fund** (created in 1990.) (The selectmen and the budget committee recommend this appropriation.)

Motion made by: William Conn  
Seconded by: Paul Beaudin Jr.  
Article 6 passed by voice vote unanimously

**Article 7.** To see if the Town will vote to raise and appropriate ninety thousand dollars (\$90,000) into the **Road and Street Reconstruction Capital Reserve Fund** (created in 1994). Of this amount, thirty thousand dollars (\$30,000) will be used for planned summer road and street projects, and sixty thousand dollars (\$60,000) will be used for the Loon Bridge Repair. (The selectmen and the budget committee recommend this appropriation.)

Motion made by: Edmond Gionet  
Seconded by: Paul Beaudin Jr.  
Article 7 passed with some opposition after a lengthy discussion

**Article 8.** To see if the Town will vote to raise and appropriate one hundred seventeen thousand five hundred dollars (\$117,500) into the **Fire Department Truck & Truck Equipment Capital Reserve Fund**, (created in 1989, amended in 1994), with said funds to come from surplus. This amount would represent

# Town of Lincoln

## Minutes of Town Meeting - 2008

the development agreement contribution to the Town of Lincoln from Centex Destination Properties for this purpose. No portion of this amount to be raised by taxation. (The selectmen and the budget committee recommend this appropriation.)

Motion made by: Paul Beaudin Jr.  
Seconded by: William Conn  
Article 8 passed by voice vote unanimously

**Article 9.** To see if the Town will vote to raise and appropriate five thousand dollars (\$5,000) into the **Solid Waste Facility Improvements Capital Reserve Fund** (created in 1999.) (The selectmen and the budget committee recommend this appropriation.)

Motion made by: Charles Cook  
Seconded by: William Conn  
Article 9 passed by voice vote unanimously

**Article 10.** To see if the Town will vote to raise and appropriate one thousand dollars (\$1,000) into the **Incinerator Closeout Capital Reserve Fund** (created in 1997.) (The selectmen and the budget committee recommend this appropriation.)

Motion made by: Charles Cook  
Seconded by: William Conn  
Article 10 passed by voice vote unanimously

**Article 11.** To see if the Town will vote to raise and appropriate seventeen thousand dollars (\$17,000) into the **Library Building Capital Reserve Fund** (created in 1991.) (The selectmen and the budget committee recommend this appropriation.)

Motion made by: Paul Beaudin Jr.  
Seconded by: Robert Nelson  
Article 11 passed with some opposition by voice vote

**Article 12.** To see if the Town will vote to raise and appropriate twenty-five thousand dollars (\$25,000) into the **Revaluation Capital Reserve Fund** (created in 1984.) (The selectmen and the budget committee recommend this appropriation.)

Motion made by: William Conn  
Seconded by: Charles Cook  
Article 12 passed by voice vote unanimously

**Article 13.** To see if the Town will vote to change the purpose of the **Revaluation Capital Reserve Fund**

# Town of Lincoln

## Minutes of Town Meeting - 2008

(created in 1984) to fund periodic revaluations of the town as required by RSA 75-8 and to continue the designation of the Selectmen as agents to expend from this fund. The fund will continue to be called the **Revaluation Capital Reserve Fund**. (2/3 vote required)

Motion made by: Edmond Gionet  
Seconded by: William Conn  
Article 13 passed by voice vote unanimously

**Article 14.** To see if the Town will vote to raise and appropriate thirty-six thousand six hundred dollars (\$36,600) into the **Engineering and Planning Capital Reserve Fund** (created in 1997.) (The selectmen and the budget committee recommend this appropriation.)

Motion made by: William Conn  
Seconded by: Paul Beaudin Jr.  
Article 14 passed by voice vote unanimously

**Article 15.** To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) into the **Kancamagus Recreation Area Equipment Fund** (created in 2005.) (The selectmen and the budget committee recommend this appropriation.)

Motion made by: William Conn  
Seconded by: David Thompson  
Article 15 passed by voice vote unanimously

**Article 16.** To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) to purchase (and replace) a van for the Recreation Department.

Motion made by: Edmond Gionet  
Seconded by: William Conn  
Article 16 passed with some opposition by voice vote  
Selectmen Peter Moore made a motion to restrict reconsideration of Articles 4-16.  
Seconded by: William Conn  
Motion passed

**Article 17.** To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Town and the Teamsters Local #633, which represents the dispatchers and sworn police officers of the Town. Said agreement calls for increases in salary and benefit costs, estimated as follows, assuming present staffing levels were to remain unchanged:

|                                   |          |
|-----------------------------------|----------|
| 2008 Estimated increase over 2007 | \$3,657  |
| 2009 Estimated increase over 2008 | \$29,547 |
| 2010 Estimated increase over 2009 | \$31,388 |



# Town of Lincoln

## Minutes of Town Meeting - 2008

and further, to raise and appropriate the sum of three thousand six hundred and fifty seven dollars (\$3,657) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. (The Budget Committee and the Board of Selectmen recommend this appropriation.)

Motion made by: Charles Cook

Seconded by: William Conn

Article 17 passed by voice vote unanimously

**Article 18.** Shall the Town, if Article 17 is defeated, authorize the governing body (Board of Selectmen) to call one special meeting, at its option, to address Article 17 cost items only?

Motion made by: Paul Beaudin Jr to Table Article 18.

Seconded by: William Conn

Article 18 was tabled

**Article 19.** To see if the Town will vote to raise and appropriate seven thousand one hundred and three dollars (\$7,103) for the second year's payment on a three year lease agreement for twenty four thousand dollars (\$24,000) for the purpose of leasing a new cruiser for the Police Department as approved at the 2006 Town Meeting. This lease agreement contains an escape clause.

Motion made by: Paul Beaudin

Seconded by: William Conn

Article 19 passed by voice vote unanimously

**Article 20.** To see if the Town will vote to raise and appropriate seventeen thousand six hundred (\$17,600) into the Police Department Equipment Capital Reserve Fund (created in 1995) for computer server upgrades. (The selectmen and the budget committee recommend this appropriation.)

Motion made by: William Conn

Seconded by: Charles Cook

Article 20 passed by voice vote unanimously

**Article 21.** To see if the Town will vote to discontinue the White Water Plant Removal Capital Reserve Fund (re-established in 2003). Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. Note: This article, if approved, would only take effect upon the successful closing of the sale of the land known as Map 16, Lot 312. (Majority vote required.)

Motion made by: Charles Cook

Seconded by: David Thompson

Article 21 passed by voice vote unanimously

# Town of Lincoln

## Minutes of Town Meeting - 2008

**Article 22.** To see if the Town will vote to establish an expendable trust fund under RSA 31:19-a, to be known as the Village Center and Riverfront Park Expendable Trust Fund, for the purpose of creating a trail system and riverfront park in the Village Center, and to raise and appropriate the sum of eleven thousand one hundred and five dollars (\$11,105) to be placed in this fund, with said funds to come from the unreserved fund balance. And furthermore to name the Selectmen as agents to expend from this fund. (This amount represents the funds from the dissolution of the White Water Plant Removal Capital Reserve Fund, with no amount to be raised by taxation.) (The selectmen and the budget committee recommend this appropriation.)  
Note: This article is contingent on the passage of article 21. (Majority vote required.)

Motion made by: William Conn

Seconded by: Charles Cook

Article 22 passed by voice vote with some opposition

**Article 23.** To see if the town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be placed in the Property & Building Maintenance Expendable Trust Fund (created in 2007). (The selectmen and the budget committee recommend this appropriation.)

Motion made by: Charles Cook

Seconded by: Al MacQuarrie

Article 23 passed by voice vote unanimously

**Article 24.** To see if the Town will vote to discontinue the Memorial Park Monument Capital Trust Fund. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund.

Paul Beaudin made motion

Seconded by Myles Moran to change the wording of Article 24 to read as follows: To see if the Town will Vote to raise and appropriate \$100.00 to the Memorial Park Monument Capital Trust Fund.

Motion to change wording passed by voice vote unanimously

Motion made by: Paul Beaudin Jr

Seconded by: Charles Cook

Article 24 with new wording passed by voice vote unanimously

**Article 25.** To see if the Town will vote to raise and appropriate the sum of thirty thousand dollars (\$30,000) to be placed into the Roland Dubois Settlement Wastewater Improvement Capital Reserve Fund (created in 2004,) the entire amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation. (Both the Budget Committee and the Board of Selectmen recommend this appropriation.) (Note: The Roland Dubois settlement calls for additional payments of \$30,000 per year for 8 additional years, and it is the Selectmen's intent to insert additional warrant articles each year. The Selectmen were appointed as agents in 2004 to expend this fund for capital improvements to the Town's sewage treatment required by the Clean Water Act.)

# Town of Lincoln

## Minutes of Town Meeting - 2008

Motion made by: Selectman Patricia McTeague made motion to change dollar amount to read \$36,748.90 not \$30,000.

Seconded by: Paul Beaudin Jr.

Article 25 passed by voice vote unanimously for \$36,748.90

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

Moderator O. J. Robinson thanked everyone who attended and participated in his or her town government. He also thanked the selectmen, the town manager, the town department heads, and the budget committee for all their countless hours.

Ted Sutton announced that he would be retiring as Town Manager after many years of serving many people on May 25, 2008. Ted said "that it is time for him to enjoy life with his wife Herta, son Tom and his daughter in-law Jennifer. I plan on helping my son Tom build up his business. It is time for me to do things that I want to do and not what everyone else wants me to do. It has been a great six years and as I look around the room everybody here has pitched in and worked together to help make this town what it is today. It has been a great pleasure for me and I have been very privileged to have this opportunity. The Town of Lincoln is an incredible community. It is very diverse, many interest and a community that works together. Every time I talk to each one of you, we all have had questions, we all have had issues and we have all had to work together. I know that Edmond Gionet and I have worked very tirelessly on all kind of state and county government issues and I thank Edmond for that. Bill Willey does an incredible job with the town departments of water, sewer and public works. Without his expertise and knowledge, my job would have been much more difficult. Bob it has good been working with you at the school. I really appreciate it and there has been many good times. Jimmy, you and I have been around a long time. Loon Mountain permitting and when I see money coming in from the Roland Dubois account it reminds me of how hard we worked (not always in agreement) and how important it has been to the Town of Lincoln. This account has enabled us to make improvements to the sewer treatment plant. Mike thank you for all you the work you have done in the electrical department. Jimmy I miss you in the planning board that's for sure and our town moderator, Louise, and I could go on and on. Charlie has been keeping tract of all our trust funds and I know I have missed a lot of names but I want to thank you all."

Each selectmen, Deanna, Patricia, and Peter all congratulated and extended their best wishes to Ted on his retirement. They all expressed their personal gratitude for his devoted service to the Town of Lincoln and informed him that he will be greatly missed.

Moderator O.J. Robinson asked if there were any other business to be brought before the Town tonight. They're being none; Robinson made a motion that the meeting be adjourned.

David Beaudin seconded the motion. The annual town meeting adjourned at 9:18 pm.

I, hereby, certify that the above return of the Annual Town Meeting of March 11, 2008 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 10, 2009**



# Town of Lincoln

## Annual Meeting Warrant March 10, 2009

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 tenth (10<sup>th</sup>) day of March, next at 10:00 am until 6:00 pm for the casting of ballots; and at 7:30 pm in the same day to act upon the following subjects: (The polls will not close earlier than six o'clock in the evening.)

ARTICLE ONE WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 10:00 AM UNTIL 6:00 PM.

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

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

- 2) To see if the Town will vote to raise and appropriate the sum of three million, nine hundred twenty thousand, thirty nine dollars (\$3,920,039) 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.
- 3) 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.)
- 4) 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.)
- 5) To see if the Town will vote to raise and appropriate twenty five thousand dollars (\$25,000) into the **Revaluation Capital Reserve Fund** (created in 1984, amended in 2008.) (The Budget Committee and Selectmen recommend this appropriation.)
- 6) To see if the Town will vote to raise and appropriate fifty thousand dollars (\$50,000) into the **Public Works Vehicle and Equipment Capital Reserve Fund** (created in 1990, amended in 2008.) (The Budget Committee and Selectmen recommend this appropriation.)
- 7) To see if the Town will vote to raise and appropriate sixteen thousand dollars (\$16,000) into the **Sewer System Rehabilitation Capital Reserve Fund** (created in 1995). (The Budget Committee and Selectmen recommend this appropriation.)

## Town of Lincoln Annual Meeting Warrant

- 8) To see if the Town will vote to raise and appropriate one hundred twenty five thousand five hundred dollars (\$125,500) into the **Water System Rehabilitation Capital Reserve Fund** (created in 1995). (The Budget Committee and Selectmen recommend this appropriation.)
- 9) To see if the Town will vote to raise and appropriate one hundred thirty eight thousand dollars (\$138,000) into the **Road and Street Reconstruction Capital Reserve Fund** (created in 1994). (The Budget Committee and Selectmen recommend this appropriation.)
- 10) To see if the Town will vote to raise and appropriate seventy thousand dollars (\$70,000) into the **Road and Street Reconstruction Capital Reserve Fund** (created in 1994). (The Budget Committee and Selectmen recommend this appropriation.)

(Note: This represents the costs for the design and engineering of roadway, water, and sewer improvements to Bog Brook, Parker, Maltais Farm, and Goodbout Roads. It is the Selectmen's intent to insert an article on next year's warrant for funding of the second (construction) phase of the project.)

- 11) To see if the Town will vote to raise and appropriate three thousand dollars (\$3,000) into the **Library Technology Capital Reserve Fund** (created in 1997). (The Budget Committee and Selectmen recommend this appropriation.)
- 12) To see if the Town will vote to raise and appropriate twenty five thousand dollars (\$25,000) into the **Library Building Capital Reserve Fund** (created in 1991). (The Budget Committee and Selectmen recommend this appropriation.)
- 13) To see if the Town will vote to raise and appropriate four thousand seven hundred and fifty dollars (\$4,750) into the **Property and Building Maintenance Expendable Trust Fund** (created in 2007). (The Budget Committee and Selectmen recommend this appropriation.)
- 14) To see if the Town will vote to raise and appropriate twenty two thousand dollars (\$22,000) into the **Property and Building Maintenance Expendable Trust Fund** (created in 2007). (The Budget Committee and Selectmen recommend this appropriation.)

(Note: This represents the estimated amount required to replace the top ski tow lift building at the Kancamagus Recreation Area.)

- 15) New Ski Tow Hut at Summit (Building and Excavation) \$40,000. (By petition). (The Budget Committee and Selectmen do not recommend this appropriation.)
- 16) To see if the Town will vote to raise and appropriate one hundred dollars (\$100) into the **Memorial Park Monument Capital Reserve Fund** (created in 1992, amended in 1993). (The Budget Committee and Selectmen recommend this appropriation.)
- 17) To see if the Town will vote to raise and appropriate fourteen thousand five hundred dollars (\$14,500) into the **Community Building Expendable Trust Fund** (created in 2005). (The Budget Committee and Selectmen recommend this appropriation.)

## Town of Lincoln Annual Meeting Warrant

- 18) To see if the Town will vote to raise and appropriate twenty three thousand one hundred and fifty two dollars and twenty five cents (\$23,152.25) to be used to upgrade the windows and insulation in the Community Building. This funding is contingent on the receipt of a USDA Community Building Grant. No part of this amount is to be raised by taxation.
- 19) To see if the Town will vote to raise and appropriate twenty four thousand seven hundred ninety one dollars and fifty two cents (\$24,791.52) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This money is to be completely offset by funding from the State of New Hampshire Highway Block Grant Program. No part of this amount is to be raised by taxation.
- 20) To see if the Town will vote to establish a revolving fund under the provisions of RSA 31:95-h, to be known as the **Police Department Detail Revolving Fund**, for the purpose of providing police department contracted details and to deposit 100% of all fees collected pertaining to direct payroll costs into this fund, and further to authorize the Lincoln Board of Selectmen to expend monies from such fund for the purposes of providing police department contracted details.
- (Note: All non-payroll related costs (ie administrative fees) collected for this service are to be deposited into the Town's general fund.)
- 21) To see if the Town will vote to ratify a 10 year lease agreement between the Lincoln Board of Selectmen and the White Mountain Snowmobile Club as required by RSA 41:11-a. The lease is to be according to terms agreed on between the Selectmen and the Snowmobile Club.
- 22) To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Town and the Teamsters Local #633, which represents the dispatchers and sworn police officers of the Town. Said agreement calls for increases in salary and benefit costs, estimated as follows, assuming present staffing levels were to remain unchanged:

|                                   |              |
|-----------------------------------|--------------|
| 2009 Estimated increase over 2008 | \$ 94,284.00 |
| 2010 Estimated increase over 2009 | \$ 20,737.00 |

and further, to raise and appropriate the sum of ninety four thousand two hundred and eighty four dollars (\$94,284.00) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year.(The Budget Committee and Selectmen recommend this appropriation.)

(Note: Said collective bargaining agreement and cost items were approved by the 2008 Town Meeting, but the cost items were subsequently disallowed by the NH Department of Revenue Administration due to errors in the noticing of the warrant article.)



## Town of Lincoln Annual Meeting Warrant

- 23) To see if the Town will vote to raise and appropriate twenty eight thousand nine hundred and eighty one dollars (\$28,981) for the following Police Department vehicle purchases:

\$7,101 for the third and final year's payment for the Chief's cruiser, as originally approved at 2007 Town Meeting.

\$21,880 for the first year's payment on a three year lease for two duty cruisers. This lease contains a non-appropriations clause. The total cost for the two cruisers over three years will be \$65,640, or \$32,820 each.

- 24) To see if the Town will vote to discontinue the **Ballfield Capital Reserve Fund** (created in 1997) and to transfer one hundred forty nine dollars and fifty one cents (\$149.51) and all interest accrued since December 31, 2008 from this fund into the Town's general fund.
- 25) To see if the Town will vote to discontinue the **Incinerator Closeout Capital Reserve Fund** (created in 1997), and to transfer ten dollars and twenty cents (\$10.20) and all interest accrued since December 31, 2008 from this fund into the Town's general fund.
- 26) To see if the Town will vote to discontinue the **Town Building Capital Reserve Fund** (created in 1989) and to transfer two thousand five hundred seven dollars and twenty four cents (\$2,507.24) and all interest accrued since December 31, 2008 from this fund into the Town's general fund.
- 27) To see if the Town will vote to raise and appropriate two thousand five hundred and seven dollars and twenty four cents (\$2,507.24) into the **Property and Building Maintenance Expendable Trust Fund** (created in 2007). This amount is to come from the Town's general fund. This money represents the discontinued amount described in article #26. No part of this amount is to be raised by taxation. This article is contingent on the approval of article #26. (The Budget Committee and Selectmen recommend this appropriation.)
- 28) To see if the Town will vote to discontinue the **Rt. 3 Sidewalk Capital Reserve Fund** and to transfer twenty eight thousand three hundred and fifty four dollars and sixty seven cents (\$28,354.67) and all interest accrued since December 31, 2008 from this fund into the Town's general fund.
- 29) To see if the Town will vote to raise and appropriate twenty eight thousand three hundred and fifty four dollars and sixty seven cents (\$28,354.67) into the **Roads and Streets Capital Reserve Fund**. This amount is to come from the Town's general fund. This money represents the discontinued amount described in article #28. No part of this amount is to be raised by taxation. This article is contingent on the approval of article #28. (The Budget Committee and Selectmen recommend this appropriation.)
- 30) To see if the Town will vote to raise and appropriate three thousand six hundred and fifty dollars (\$3,650) into the **Town Cemetery Maintenance Expendable Trust Fund** (created in 2006). This represents the amount paid to the Town in cemetery fees during FY 2008. (The Budget Committee and Selectmen recommend this appropriation.)

## Town of Lincoln Annual Meeting Warrant

- 31) To see if the Town will vote to raise and appropriate thirty thousand dollars (\$30,000) 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 \$30,000 per year for 6 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.)

- 32) To transact any other business that may legally come before the meeting.

Given under our hands this 9<sup>th</sup> day of February, 2009

A true copy of warrant, attest:

LINCOLN BOARD OF SELECTMEN:



Chairman Peter E. Moore



Selectman R. Patricia McTeague



Selectman Deanna L. Huot

# Town of Lincoln

## 2009 Budget

MS-7

### BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: Lincoln

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

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2009 to December 31, 2009

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 20, 2009

#### **BUDGET COMMITTEE**

*Please sign in ink.*

COOL  
Mary Ann  
John J. Snow  
John M. Snow  
Mary Ann  
Ruby H. Walker

Mark  
John J. Snow  
John M. Snow  
John M. Snow  
Boarnum Stuart  
Walter King

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

FOR DRA USE ONLY

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

MS-7  
Rev. 07/07

| 1                       | 2   | 3                         | 4  | 5                                    | 6  | 7  | 8  | 9  |
|-------------------------|---|---------------------------|--|--------------------------------------|--|--|--|--|
| ACCT.#                  | PURPOSE OF APPROPRIATIONS<br>(RSA 32:3,V) | OP Bud.<br>Warr.<br>Art.# | Appropriations<br>Prior Year As<br>Approved by DRA | Actual<br>Expenditures<br>Prior Year | SELECTMEN'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>(RECOMMENDED) | SELECTMEN'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>(NOT RECOMMENDED) | BUDGET COMMITTEES APPROPRIATIONS<br>Ensuing Fiscal Year<br>RECOMMENDED | BUDGET COMMITTEES APPROPRIATIONS<br>Ensuing Fiscal Year<br>NOT RECOMMENDED |
| GENERAL GOVERNMENT      |   |                           |  |                                      |  |  |  |  |
| 4130-4139               | Executive                                 |                           | 272,590  | 281,532                              | 278,658  | 500  | 279,158  | XXXXXXX  |
| 4140-4149               | Election, Reg. & Vital Statistics         |                           | 3,170  | 3,191                                | 1,449  |  | 1,449  | XXXXXXX  |
| 4150-4151               | Financial Administration                  |                           |  |                                      |  |  |  | XXXXXXX  |
| 4152                    | Revaluation of Property                   |                           |  |                                      |  |  |  | XXXXXXX  |
| 4153                    | Legal Expense                             |                           | 16,000   | 10,857                               | 13,000   |  | 13,000   | XXXXXXX  |
| 4155-4159               | Personnel Administration                  |                           | 472,285  | 487,911                              | 503,744  |  | 503,744  | XXXXXXX  |
| 4191-4193               | Planning & Zoning                         |                           | 41,986   | 38,976                               | 39,868   |  | 39,868   | XXXXXXX  |
| 4194                    | General Government Buildings              |                           | 43,175   | 44,684                               | 47,286   |  | 47,286   | XXXXXXX  |
| 4195                    | Cemeteries                                |                           | 11,703   | 9,614                                | 12,746   |  | 12,746   | XXXXXXX  |
| 4196                    | Insurance                                 |                           | 31,305   | 30,500                               | 32,078   |  | 32,078   | XXXXXXX  |
| 4197                    | Advertising & Regional Assoc.             |                           |  |                                      |  |  |  | XXXXXXX  |
| 4199                    | Other General Government                  |                           | 75,000   | 46,387                               | 75,000   |  | 75,000   | XXXXXXX  |
| PUBLIC SAFETY           |   |                           |  |                                      |  |  |  |  |
| 4210-4214               | Police                                    |                           | 767,362  | 753,926                              | 777,222  |  | 777,222  | XXXXXXX  |
| 4215-4219               | Ambulance                                 |                           |  |                                      |  |  |  | XXXXXXX  |
| 4220-4229               | Fire                                      |                           | 75,290   | 71,071                               | 76,670   |  | 76,670   | XXXXXXX  |
| 4240-4249               | Building Inspection                       |                           |  |                                      |  |  |  | XXXXXXX  |
| 4290-4298               | Emergency Management                      |                           | 21,600   | 18,868                               | 15,650   |  | 15,650   | XXXXXXX  |
| 4299                    | Other (Including Communications)          |                           |  |                                      |  |  |  | XXXXXXX  |
| AIRPORT/AVIATION CENTER |   |                           |  |                                      |  |  |  |  |
| 4301-4309               | Airport Operations                        |                           |  |                                      |  |  |  | XXXXXXX  |
| HIGHWAYS & STREETS      |   |                           |  |                                      |  |  |  |  |
| 4311                    | Administration                            |                           |  |                                      |  |  |  | XXXXXXX  |
| 4312                    | Highways & Streets                        |                           | 230,154  | 221,059                              | 231,190  |  | 231,190  | XXXXXXX  |
| 4313                    | Bridges                                   |                           |  |                                      |  |  |  | XXXXXXX  |

| 1                              | 2   | 3                         | 4  | 5                                    | 6  | 7  | 8   | 9   |
|--------------------------------|---|---------------------------|--|--------------------------------------|--|--|---|---|
| ACCT.#                         | PURPOSE OF APPROPRIATIONS<br>(RSA 32:3.V) | OP Bud.<br>Warr.<br>Art.# | Appropriations<br>Prior Year As<br>Approved by DRA | Actual<br>Expenditures<br>Prior Year | SELECTMEN'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>(RECOMMENDED) | SELECTMEN'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>(NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>RECOMMENDED | BUDGET COMMITTEE'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>NOT RECOMMENDED |
| HIGHWAYS & STREETS cont.       |   |                           |  |                                      |  |  |   |   |
| 4316                           | Street Lighting                           |                           | 41,800   | 43,129                               | 45,885   |  | 45,885  |   |
| 4319                           | Other                                     |                           |  |                                      |  |  |   |   |
| SANITATION                     |   |                           |  |                                      |  |  |   |   |
| 4321                           | Administration                            |                           |  |                                      |  |  |   |   |
| 4323                           | Solid Waste Collection                    |                           | 304,415  | 286,180                              | 317,254  |  | 317,254   |   |
| 4324                           | Solid Waste Disposal                      |                           |  |                                      |  |  |   |   |
| 4325                           | Solid Waste Clean-up                      |                           |  |                                      |  |  |   |   |
| 4326-4329                      | Sewage Coll. & Disposal & Other           |                           | 172,084  | 174,244                              | 181,036  |  | 181,036   |   |
| WATER DISTRIBUTION & TREATMENT |   |                           |  |                                      |  |  |   |   |
| 4331                           | Administration                            |                           |  |                                      |  |  |   |   |
| 4332                           | Water Services                            |                           | 227,941  | 242,644                              | 275,843  |  | 275,843   |   |
| 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           |                           | 43,042   | 42,982                               | 42,935   |  | 42,935  |   |
| 4441-4442                      | Administration & Direct Assist.           |                           |  |                                      |  |  |   |   |
| 4444                           | Intergovernmental Welfare Pymnts          |                           | 17,900   | 19,753                               | 24,947   |  | 24,947  |   |
| 4445-4449                      | Vendor Payments & Other                   |                           |  |                                      |  |  |   |   |

1                      2                      3                      4                      5                      6                      7                      8                      9

| PURPOSE OF APPROPRIATIONS<br>(RSA 32:3.V) |                                  | OP Bud.<br>Warr.<br>Art.# | Appropriations<br>Prior Year As<br>Approved by DRA | Actual<br>Expenditures<br>Prior Year | SELECTMEN'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>(RECOMMENDED) |  | BUDGET COMMITTEE'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>RECOMMENDED |         | NOT RECOMMENDED |
|---|----------------------------------|---------------------------|--|--------------------------------------|--|--|---|---------|-----------------|
| ACCT#                                     |                                  |                           |  |                                      |  |  |   |         |                 |
| CULTURE & RECREATION                      |                                  |                           |  |                                      |  |  |   |         |                 |
| 4520-4529                                 | Parks & Recreation               |                           | 226,243  | 235,536                              | 239,027  |  |   | 239,027 |                 |
| 4550-4559                                 | Library                          |                           | 80,473   | 77,726                               | 86,709   |  |   | 85,909  | 800             |
| 4583                                      | Patriotic Purposes               |                           | 6,975  | 6,000                                | 6,435  |  |   | 6,435   |                 |
| 4589                                      | Other Culture & Recreation       |                           |  |                                      |  |  |   |         |                 |
| CONSERVATION                              |                                  |                           |  |                                      |  |  |   |         |                 |
| 4611-4612                                 | Admin.& Purch. of Nat. Resources |                           |  |                                      |  |  |   |         |                 |
| 4619                                      | Other Conservation               |                           |  |                                      |  |  |   |         |                 |
| 4631-4632                                 | REDEVELOPMNT & HOUSING           |                           |  |                                      |  |  |   |         |                 |
| 4651-4659                                 | ECONOMIC DEVELOPMENT             |                           |  |                                      |  |  |   |         |                 |
| DEBT SERVICE                              |                                  |                           |  |                                      |  |  |   |         |                 |
| 4711                                      | Princ.- Long Term Bonds & Notes  |                           | 379,793  | 379,794                              | 385,352  |  |   | 385,352 |                 |
| 4721                                      | Interest-Long Term Bonds & Notes |                           | 227,553  | 228,414                              | 210,354  |  |   | 210,354 |                 |
| 4723                                      | Int. on Tax Anticipation Notes   |                           | 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<br>(RSA 32:3.V) | OP Bud.<br>Warr.<br>Art.# | Appropriations<br>Prior Year As<br>Approved by DRA | Actual<br>Expenditures<br>Prior Year | SELECTMEN'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>(RECOMMENDED) | (NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>RECOMMENDED | NOT RECOMMENDED |
| OPERATING TRANSFERS OUT cont. |   |                           |  |                                      |  |                   |   |                 |
|                               | Electric-                                 |                           |  |                                      |  |                   |   |                 |
|                               | Airport-                                  |                           |  |                                      |  |                   |   |                 |
| 4915                          | To Capital Reserve Fund *                 |                           |  |                                      |  |                   |   |                 |
| 4916                          | To Exp.Tr.Fund-except #4917 *             |                           |  |                                      |  |                   |   |                 |
| 4917                          | To Health Maint. Trust Funds *            |                           |  |                                      |  |                   |   |                 |
| 4918                          | To Nonexpendable Trust Funds              |                           |  |                                      |  |                   |   |                 |
| 4919                          | To Fiduciary Funds                        |                           |  |                                      |  |                   |   |                 |
| OPERATING BUDGET TOTAL        |   |                           |  |                                      | 3,920,339  | 500               | 3,920,039   | 800             |

\* Use special warrant article section on next page.

\*\*SPECIAL WARRANT ARTICLES\*\*

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

| 1      | 2   | 3              | 4  | 5                                    | 6  | 7                 | 8   | 9               |
|--------|---|----------------|--|--------------------------------------|--|-------------------|---|-----------------|
| ACCT.# | PURPOSE OF APPROPRIATIONS<br>(RSA 32:3.V) | Warr.<br>Art.# | Appropriations<br>Prior Year As<br>Approved by DRA | Actual<br>Expenditures<br>Prior Year | SELECTMEN'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>(RECOMMENDED) | (NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>RECOMMENDED | NOT RECOMMENDED |
|        | Solid Waste                               | 3              |  |                                      | 10,000   |                   | 10,000  |                 |
|        | Fire Dept & Equip                         | 4              |  |                                      | 20,000   |                   | 20,000  |                 |
|        | Revaluation Cap Res                       | 5              |  |                                      | 25,000   |                   | 25,000  |                 |
|        | Public Works Vehicle                      | 6              |  |                                      | 50,000   |                   | 50,000  |                 |
|        | Sewer Rehabilitation                      | 7              |  |                                      | 16,000   |                   | 16,000  |                 |
|        | Water Rehabilitation                      | 8              |  |                                      | 125,500  |                   | 125,500   |                 |
|        | SPECIAL ARTICLES RECOMMENDED              |                | XXXXXXXXXX   | XXXXXXXXXX                           |  | XXXXXXXXXX        |   | XXXXXXXXXX      |

\*\*INDIVIDUAL WARRANT ARTICLES\*\*

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

| 1      | 2   | 3              | 4  | 5                                    | 6  | 7                 | 8   | 9               |
|--------|---|----------------|--|--------------------------------------|--|-------------------|---|-----------------|
| ACCT.# | PURPOSE OF APPROPRIATIONS<br>(RSA 32:3.V) | Warr.<br>Art.# | Appropriations<br>Prior Year As<br>Approved by DRA | Actual<br>Expenditures<br>Prior Year | SELECTMEN'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>(RECOMMENDED) | (NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>RECOMMENDED | NOT RECOMMENDED |
|        | USDA Com. Bldg Grant                      | 18             |  |                                      | 23,152   |                   | 23,152  |                 |
|        | NH Highway Block Grant                    | 19             |  |                                      | 24,792   |                   | 24,792  |                 |
|        | Police Union Contract                     | 22             |  |                                      | 94,284   |                   | 94,284  |                 |
|        | Police Vehicles                           | 23             |  |                                      | 28,981   |                   | 28,981  |                 |
|        | Property & Bldg Maint                     | 27             |  |                                      | 2,507  |                   | 2,507   |                 |
|        | Road & Street Reconst                     | 29             |  |                                      | 28,355   |                   | 28,355  |                 |
|        | INDIVIDUAL ARTICLES RECOMMENDED           |                | XXXXXXXXXX   | XXXXXXXXXX                           | 202,071  | XXXXXXXXXX        | 202,071   | XXXXXXXXXX      |



\*\*SPECIAL WARRANT ARTICLES\*\*

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

| 1      | 2   | 3              | 4  | 5                                    | 6  | 7                 | 8   | 9               |
|--------|---|----------------|--|--------------------------------------|--|-------------------|---|-----------------|
| ACCT.# | PURPOSE OF APPROPRIATIONS<br>(RSA 32:3,V) | Warr.<br>Art.# | Appropriations<br>Prior Year As<br>Approved by DRA | Actual<br>Expenditures<br>Prior Year | SELECTMEN'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>(RECOMMENDED) | (NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>RECOMMENDED | NOT RECOMMENDED |
|        | Road & Street Reconstr                    | 9              |  |                                      | 138,000  |                   | 138,000   |                 |
|        | Road & Street Reconstr                    | 10             |  |                                      | 70,000   |                   | 70,000  |                 |
|        | Library Technology                        | 11             |  |                                      | 3,000  |                   | 3,000   |                 |
|        | Library Building                          | 12             |  |                                      | 25,000   |                   | 25,000  |                 |
|        | Property & Bldg Maint                     | 13             |  |                                      | 4,750  |                   | 4,750   |                 |
|        | Property & Bldg Maint                     | 14             |  |                                      | 22,000   |                   | 22,000  |                 |
|        | SPECIAL ARTICLES RECOMMENDED              |                | XXXXXXXXXX   | XXXXXXXXXX                           |  | XXXXXXXXXX        |   | XXXXXXXXXX      |

\*\*INDIVIDUAL WARRANT ARTICLES\*\*

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| 1      | 2   | 3              | 4  | 5                                    | 6  | 7                 | 8   | 9               |
|--------|---|----------------|--|--------------------------------------|--|-------------------|---|-----------------|
| ACCT.# | PURPOSE OF APPROPRIATIONS<br>(RSA 32:3,V) | Warr.<br>Art.# | Appropriations<br>Prior Year As<br>Approved by DRA | Actual<br>Expenditures<br>Prior Year | SELECTMEN'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>(RECOMMENDED) | (NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>RECOMMENDED | NOT RECOMMENDED |
|        |   |                |  |                                      |  |                   |   |                 |
|        |   |                |  |                                      |  |                   |   |                 |
|        |   |                |  |                                      |  |                   |   |                 |
|        |   |                |  |                                      |  |                   |   |                 |
|        |   |                |  |                                      |  |                   |   |                 |
|        |   |                |  |                                      |  |                   |   |                 |
|        | INDIVIDUAL ARTICLES RECOMMENDED           |                | XXXXXXXXXX   | XXXXXXXXXX                           |  | XXXXXXXXXX        |   | XXXXXXXXXX      |

\*\*SPECIAL WARRANT ARTICLES\*\*

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

| 1      | 2   | 3              | 4  | 5                                    | 6  | 7                 | 8   | 9               |
|--------|---|----------------|--|--------------------------------------|--|-------------------|---|-----------------|
| ACCT.# | PURPOSE OF APPROPRIATIONS<br>(RSA 32:3.V) | Warr.<br>Art.# | Appropriations<br>Prior Year As<br>Approved by DRA | Actual<br>Expenditures<br>Prior Year | SELECTMEN'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>(RECOMMENDED) | (NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>RECOMMENDED | NOT RECOMMENDED |
|        | Tow Hut Petition                          | 15             |  |                                      |  | 40,000            |   | 40,000          |
|        | Memorial Park                             | 16             |  |                                      | 100  |                   | 100   |                 |
|        | Community Bldg Trust                      | 17             |  |                                      | 14,500   |                   | 14,500  |                 |
|        | Town Cemetery Maint                       | 30             |  |                                      | 3,650  |                   | 3,650   |                 |
|        | Roland Dubois                             | 31             |  |                                      | 30,000   |                   | 30,000  |                 |
|        |   |                |  |                                      |  |                   |   |                 |
|        | SPECIAL ARTICLES RECOMMENDED              |                | xxxxxxx  | xxxxxxx                              | 557,500  | xxxxxxx           | 557,500   | xxxxxxx         |

\*\*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<br>(RSA 32:3.V) | Warr.<br>Art.# | Appropriations<br>Prior Year As<br>Approved by DRA | Actual<br>Expenditures<br>Prior Year | SELECTMEN'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>(RECOMMENDED) | (NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS<br>Ensuing Fiscal Year<br>RECOMMENDED | NOT RECOMMENDED |
|        |   |                |  |                                      |  |                   |   |                 |
|        |   |                |  |                                      |  |                   |   |                 |
|        |   |                |  |                                      |  |                   |   |                 |
|        |   |                |  |                                      |  |                   |   |                 |
|        |   |                |  |                                      |  |                   |   |                 |
|        |   |                |  |                                      |  |                   |   |                 |
|        | INDIVIDUAL ARTICLES RECOMMENDED           |                | xxxxxxx  | xxxxxxx                              |  | xxxxxxx           |   | xxxxxxx         |

| 1                                       | 2   | 3              | 4                                | 5                                | 6                                     |
|---|---|----------------|----------------------------------|----------------------------------|---------------------------------------|
| ACCT.#                                  | SOURCE OF REVENUE                         | Warr.<br>Art.# | Estimated Revenues<br>Prior Year | Actual<br>Revenues<br>Prior Year | Estimated<br>Revenues<br>Ensuing Year |
| <b>TAXES</b>                            |   |                | <b>XXXXXXXXXX</b>                | <b>XXXXXXXXXX</b>                | <b>XXXXXXXXXX</b>                     |
| 3120                                    | Land Use Change Taxes - General Fund      |                |                                  |                                  |                                       |
| 3180                                    | Resident Taxes                            |                |                                  |                                  |                                       |
| 3185                                    | Timber Taxes                              |                | 4,000                            | 2,008                            | 200                                   |
| 3186                                    | Payment in Lieu of Taxes                  |                | 104,921                          | 166,515                          | 166,515                               |
| 3189                                    | Other Taxes                               |                |                                  |                                  |                                       |
| 3190                                    | Interest & Penalties on Delinquent Taxes  |                | 42,000                           | 55,069                           | 65,000                                |
|   | Inventory Penalties                       |                |                                  |                                  |                                       |
| 3187                                    | Excavation Tax (\$.02 cents per cu yd)    |                |                                  |                                  |                                       |
| <b>LICENSES, PERMITS &amp; FEES</b>     |   |                | <b>XXXXXXXXXX</b>                | <b>XXXXXXXXXX</b>                | <b>XXXXXXXXXX</b>                     |
| 3210                                    | Business Licenses & Permits               |                | 5,800                            | 3,734                            | 3,300                                 |
| 3220                                    | Motor Vehicle Permit Fees                 |                | 289,642                          | 290,803                          | 275,000                               |
| 3230                                    | Building Permits                          |                |                                  |                                  |                                       |
| 3290                                    | Other Licenses, Permits & Fees            |                | 45,412                           | 48,514                           | 47,200                                |
| 3311-3319                               | FROM FEDERAL GOVERNMENT                   |                | 37,916                           | 13,889                           | 39,916                                |
| <b>FROM STATE</b>                       |   |                | <b>XXXXXXXXXX</b>                | <b>XXXXXXXXXX</b>                | <b>XXXXXXXXXX</b>                     |
| 3351                                    | Shared Revenues                           |                | 125,966                          | 125,966                          | 125,966                               |
| 3352                                    | Meals & Rooms Tax Distribution            |                | 43,000                           | 58,840                           | 58,000                                |
| 3353                                    | Highway Block Grant                       |                | 23,835                           | 23,753                           | 23,753                                |
| 3354                                    | Water Pollution Grant                     |                |                                  |                                  |                                       |
| 3355                                    | Housing & Community Development           |                |                                  |                                  |                                       |
| 3356                                    | State & Federal Forest Land Reimbursement |                |                                  |                                  |                                       |
| 3357                                    | Flood Control Reimbursement               |                |                                  |                                  |                                       |
| 3359                                    | Other (Including Railroad Tax)            |                | 37,827                           | 54,732                           | 45,814                                |
| 3379                                    | FROM OTHER GOVERNMENTS                    |                | 303,534                          | 261,400                          | 329,380                               |
| <b>CHARGES FOR SERVICES</b>             |   |                | <b>XXXXXXXXXX</b>                | <b>XXXXXXXXXX</b>                | <b>XXXXXXXXXX</b>                     |
| 3401-3406                               | Income from Departments                   |                | 211,775                          | 168,917                          | 150,730                               |
| 3409                                    | Other Charges                             |                |                                  |                                  |                                       |
| <b>MISCELLANEOUS REVENUES</b>           |   |                | <b>XXXXXXXXXX</b>                | <b>XXXXXXXXXX</b>                | <b>XXXXXXXXXX</b>                     |
| 3501                                    | Sale of Municipal Property                |                | 200,000                          | 600                              | 1,000                                 |
| 3502                                    | Interest on Investments                   |                | 45,000                           | 20,726                           | 25,000                                |
| 3503-3509                               | Other                                     |                | 32,000                           | 131,890                          | 44,000                                |
| <b>INTERFUND OPERATING TRANSFERS IN</b> |   |                | <b>XXXXXXXXXX</b>                | <b>XXXXXXXXXX</b>                | <b>XXXXXXXXXX</b>                     |
| 3912                                    | From Special Revenue Funds                |                |                                  |                                  |                                       |
| 3913                                    | From Capital Projects Funds               |                |                                  |                                  |                                       |

| 1                                      | 2  | 3              | 4                                | 5                                | 6                                     |
|--|--|----------------|----------------------------------|----------------------------------|---------------------------------------|
| ACCT.#                                 | SOURCE OF REVENUE                        | Warr.<br>Art.# | Estimated Revenues<br>Prior Year | Actual<br>Revenues<br>Prior Year | Estimated<br>Revenues<br>Ensuing Year |
| INTERFUND OPERATING TRANSFERS IN cont. |  |                | XXXXXXXXXX                       | XXXXXXXXXX                       | XXXXXXXXXX                            |
| 3914                                   | From Enterprise Funds                    |                |                                  |                                  |                                       |
|  | Sewer - (Offset)                         |                | 100,980                          | 100,980                          | 98,880                                |
|  | Water - (Offset)                         |                | 105,841                          | 105,841                          | 105,841                               |
|  | Electric - (Offset)                      |                |                                  |                                  |                                       |
|  | Airport - (Offset)                       |                |                                  |                                  |                                       |
| 3915                                   | From Capital Reserve Funds               |                |                                  |                                  |                                       |
| 3916                                   | From Trust & Fiduciary Funds             |                |                                  |                                  |                                       |
| 3917                                   | Transfers from Conservation Funds        |                |                                  |                                  |                                       |
| OTHER FINANCING SOURCES                |  |                | XXXXXXXXXX                       | XXXXXXXXXX                       | XXXXXXXXXX                            |
| 3934                                   | Proc. from Long Term Bonds & Notes       |                |                                  |                                  |                                       |
|  | Amounts VOTED From F/B ("Surplus")       |                |                                  |                                  |                                       |
|  | Fund Balance ("Surplus") to Reduce Taxes |                |                                  |                                  |                                       |
| TOTAL ESTIMATED REVENUE & CREDITS      |  |                | 1,759,449                        | 1,634,177                        | 1,605,495                             |

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

|   | PRIOR YEAR<br>ADOPTED BUDGET | SELECTMEN'S<br>RECOMMENDED BUDGET | BUDGET COMMITTEE'S<br>RECOMMENDED BUDGET |
|---|------------------------------|-----------------------------------|--|
| Operating Budget Appropriations Recommended (from pg. 5)  | 3,786,183                    | 3,920,339                         | 3,920,039                                |
| Special Warrant Articles Recommended (from pg. 6)         | 0                            | 557,500                           | 557,500                                  |
| Individual Warrant Articles Recommended (from pg. 6)      | 0                            | 202,071                           | 202,071                                  |
| TOTAL Appropriations Recommended                          | 3,786,183                    | 4,679,910                         | 4,679,610                                |
| Less: Amount of Estimated Revenues & Credits (from above) | 2,134,449                    | 1,605,495                         | 1,605,495                                |
| Estimated Amount of Taxes to be Raised                    | 1,651,734                    | 3,074,415                         | 3,074,115                                |

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



## 2008 Inventory of Town Property

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

## 2008 Payroll by Department (unaudited)

| Employee's Name                         | Regular Wages | Overtime Wages | Gross Wages  |
|---|---------------|----------------|--------------|
| <b>CEMETERY</b>                         |               |                |              |
| Lynch, John                             | \$ 6,720.00   |                | \$ 6,720.00  |
| <b>ELECTIONS</b>                        |               |                |              |
| Boyle, Charlene                         | \$ 500.00     |                | \$ 500.00    |
| Clark, Faith                            | \$ 250.00     |                | \$ 250.00    |
| Grant, Nola                             | \$ 125.00     |                | \$ 125.00    |
| Haynes, Nina                            | \$ 500.00     |                | \$ 500.00    |
| Thompson, Donna                         | \$ 250.00     |                | \$ 250.00    |
| <b>EXECUTIVE &amp; OFFICIALS</b>        |               |                |              |
| Chenard, Susanne A*                     | \$ 31,222.00  |                | \$ 31,222.00 |
| Huot, Deanna L.                         | \$ 6,121.92   |                | \$ 6,121.92  |
| Jones, Helen                            | \$ 33,478.44  |                | \$ 33,478.44 |
| Joseph, Peter                           | \$ 30,634.74  |                | \$ 30,634.74 |
| McTeague, R. Patricia                   | \$ 6,121.92   |                | \$ 6,121.92  |
| Moore, Peter E.                         | \$ 6,121.92   |                | \$ 6,121.92  |
| Robinson, Orrin J.                      | \$ 600.00     |                | \$ 600.00    |
| Sutton, Thomas Jr                       | \$ 38,059.92  |                | \$ 38,059.92 |
| Tetley, Doris B                         | \$ 157.50     |                | \$ 157.50    |
| Tetley, Judith D.                       | \$ 2,400.00   |                | \$ 2,400.00  |
| Whitman, Susan M.                       | \$ 35,913.40  |                | \$ 35,913.40 |
| *Includes Health Officer                |               |                |              |
| <b>WATER DEPARTMENT</b>                 |               |                |              |
| Beaudin, David W.*                      | \$ 36,939.69  | \$ 12,339.71   | \$ 49,279.40 |
| *Includes OT Water & Public Works       |               |                |              |
| <b>LIBRARY</b>                          |               |                |              |
| Horne, Sharon                           | \$ 697.00     |                | \$ 697.00    |
| Hughes, Joan*                           | \$ 6,514.44   |                | \$ 6,514.44  |
| Peltier, Janet*                         | \$ 2,891.55   |                | \$ 2,891.55  |
| Riley, Carol Ann*                       | \$ 34,394.04  |                | \$ 34,394.04 |
| Smith, Martha O.                        | \$ 407.70     |                | \$ 407.70    |
| Wishart, Patricia S.                    | \$ 9,470.00   |                | \$ 9,470.00  |
| *Includes Supervisor of Checklist Wages |               |                |              |
| <b>PLANNING &amp; ZONING OFFICE</b>     |               |                |              |
| Boyce, Stacey                           | \$ 33,825.98  |                | \$ 33,825.98 |
| <b>SOLID WASTE FACILITY</b>             |               |                |              |
| Beaudin, Paul J. II                     | \$ 45,994.77  |                | \$ 45,994.77 |
| Clark, Russell                          | \$ 1,000.00   |                | \$ 1,000.00  |
| Conn, James                             | \$ 7,560.00   |                | \$ 7,560.00  |
| Pierce, Jr. Roy                         | \$ 4,032.00   |                | \$ 4,032.00  |
| Pierce Linwood R.                       | \$ 30,400.61  |                | \$ 30,400.61 |
| Pierce, Roy D.                          | \$ 682.50     |                | \$ 682.50    |
| Webster, Todd                           | \$ 18,141.68  |                | \$ 18,141.68 |
| <b>DEPARTMENT OF PUBLIC WORKS</b>       |               |                |              |
| Hart, Daryl J.                          | \$ 30,847.68  | \$ 3,817.19    | \$ 34,664.87 |
| Nicoll, Andrew M.                       | \$ 30,588.79  | \$ 3,450.02    | \$ 34,038.81 |
| Willey, William M.                      | \$ 54,448.00  | \$ -           | \$ 54,448.00 |
| <b>FIRE DEPARTMENT</b>                  |               |                |              |
| Beard, Ronald R.                        | \$ 420.00     |                | \$ 420.00    |
| Bomba, Steven                           | \$ 1,405.00   |                | \$ 1,405.00  |
| Cruger, Eric                            | \$ 1,950.00   |                | \$ 1,950.00  |
| Emerson, Ronald W.                      | \$ 1,485.00   |                | \$ 1,485.00  |
| Gilman, Dan                             | \$ 140.00     |                | \$ 140.00    |
| Haase, Colin R                          | \$ 1,165.00   |                | \$ 1,165.00  |

## 2008 Payroll by Department (un-audited)

| Employee's Name                    | Regular Wages | Overtime Wages | Gross Wages  |
|------------------------------------|---------------|----------------|--------------|
| <b>FIRE DEPARTMENT (continued)</b> |               |                |              |
| Hanson Jr., Charles E.             | \$ 320.00     |                | \$ 320.00    |
| Harrington, Mathew                 | \$ 60.00      |                | \$ 60.00     |
| Harrington, Michael R.             | \$ 130.00     |                | \$ 130.00    |
| Haynes, Nathan                     | \$ 10,925.00  |                | \$ 10,925.00 |
| Kenney, Robert                     | \$ 2,520.00   |                | \$ 2,520.00  |
| Ortkiese, Jerry                    | \$ 1,080.00   |                | \$ 1,080.00  |
| Peterson Jr., Edwin A.             | \$ 660.00     |                | \$ 660.00    |
| Peterson, Kristin                  | \$ 450.00     |                | \$ 450.00    |
| Place, Garrett K                   | \$ 135.00     |                | \$ 135.00    |
| Place, Jon                         | \$ 900.00     |                | \$ 900.00    |
| Varin, Nicholas P                  | \$ 30.00      |                | \$ 30.00     |
| Woods, Shawn M.                    | \$ 1,380.00   |                | \$ 1,380.00  |
| <b>RECREATION DEPARTMENT</b>       |               |                |              |
| Bartlett, Alexandra P.             | \$ 1,855.00   |                | \$ 1,855.00  |
| Bartlett, John A.                  | \$ 4,543.75   |                | \$ 4,543.75  |
| Bourassa, Corbin                   | \$ 2,950.00   |                | \$ 2,950.00  |
| Boyce, Alanson                     | \$ 1,105.13   |                | \$ 1,105.13  |
| Caulder, Stacey J.                 | \$ 2,767.25   |                | \$ 2,767.25  |
| Champy, Mathew                     | \$ 100.00     |                | \$ 100.00    |
| Coyne, Adrienne                    | \$ 2,132.00   |                | \$ 2,132.00  |
| Desjardins, William                | \$ 3,234.00   |                | \$ 3,234.00  |
| Desjardins, Joseph A.              | \$ 1,897.00   |                | \$ 1,897.00  |
| Donahue, Sean                      | \$ 2,615.00   |                | \$ 2,615.00  |
| Dovholuk, David                    | \$ 28,080.00  | \$ 60.75       | \$ 28,140.75 |
| Dovholuk, Joshua D                 | \$ 4,322.50   |                | \$ 4,322.50  |
| Duguay, Jane                       | \$ 564.25     |                | \$ 564.25    |
| Fadden, James H                    | \$ 1,070.00   |                | \$ 1,070.00  |
| Gordon, Seth C.                    | \$ 1,928.50   |                | \$ 1,928.50  |
| Haley, Britta                      | \$ 1,844.00   |                | \$ 1,844.00  |
| Ham, Jonathan A                    | \$ 160.00     |                | \$ 160.00    |
| Ham, Tamra A.                      | \$ 1,289.00   |                | \$ 1,289.00  |
| Harrington, Mark R                 | \$ 250.00     |                | \$ 250.00    |
| Houde, Mark                        | \$ 30.00      |                | \$ 30.00     |
| Houde, Paula J                     | \$ 121.50     |                | \$ 121.50    |
| King, Cameron                      | \$ 3,140.00   |                | \$ 3,140.00  |
| King, Nathan                       | \$ 1,888.25   |                | \$ 1,888.25  |
| Lamontagne, Lee                    | \$ 785.00     |                | \$ 785.00    |
| Landry, Travis                     | \$ 50.00      |                | \$ 50.00     |
| MacKay, Randi                      | \$ 3,915.25   |                | \$ 3,915.25  |
| Polimeno, Aimee L.                 | \$ 1,809.50   |                | \$ 1,809.50  |
| Smith, Adam                        | \$ 42.00      |                | \$ 42.00     |
| Smith, Elisa A.                    | \$ 879.38     |                | \$ 879.38    |
| Sousa, Jr., Merrick A.             | \$ 1,440.00   |                | \$ 1,440.00  |
| Tower, Tara                        | \$ 38,649.08  |                | \$ 38,649.08 |
| Tyler, Kimberly A                  | \$ 3,075.00   |                | \$ 3,075.00  |
| VanHouten, Andrew                  | \$ 1,816.75   |                | \$ 1,816.75  |
| Walsh, J Patrick                   | \$ 840.00     |                | \$ 840.00    |
| <b>COMMUNITY CENTER</b>            |               |                |              |
| Beaudin, Kelsee                    | \$ 50.00      |                | \$ 50.00     |
| Dolliver, Corinne*                 | \$ 3,515.50   |                | \$ 3,515.50  |
| Georgia, Kathryn*                  | \$ 7,572.50   |                | \$ 7,572.50  |
| Leclerc, Lauren                    | \$ 175.00     |                | \$ 175.00    |
| Martin, Jori                       | \$ 122.50     |                | \$ 122.50    |
| Rineer, Teneil D.                  | \$ 23,575.30  |                | \$ 23,575.30 |

\*Included Cleaning at Library



## 2008 Payroll by Department (un-audited)

| Employee's Name          | Regular Wages | Overtime Wages | Detail Wages | Gross Wages  |
|--------------------------|---------------|----------------|--------------|--------------|
| <b>POLICE DEPARTMENT</b> |               |                |              |              |
| Beaudry, Howard J.       | \$ 27,881.39  | \$ 820.98      | \$ 1,200.00  | \$ 29,902.37 |
| Bujeaud, Joseph J.       | \$ 34,600.14  | \$ 4,559.64    | \$ -         | \$ 39,159.78 |
| Cooper, Cecil B.         | \$ 54,859.36  | \$ 392.94      | \$ 1,200.00  | \$ 56,452.30 |
| Curran, John P           | \$ -          | \$ -           | \$ 1,536.00  | \$ 1,536.00  |
| Deluca, Joseph P         | \$ 43,254.15  | \$ 4,460.99    | \$ 3,408.00  | \$ 51,123.14 |
| Doyle, Greig W           | \$ -          | \$ -           | \$ 336.00    | \$ 336.00    |
| Gaites, Megan            | \$ 5,888.00   | \$ 189.75      | \$ -         | \$ 6,077.75  |
| Kratz, David F           | \$ 30,549.63  | \$ 1,189.37    | \$ 888.00    | \$ 32,627.00 |
| Langmaid, Sheryle R.     | \$ 36,638.16  | \$ 3,432.84    | \$ -         | \$ 40,071.00 |
| Lincoln, Kevin           | \$ 1,426.00   | \$ -           | \$ -         | \$ 1,426.00  |
| McComiskey, Karen L      | \$ 32,779.12  | \$ 3,005.99    | \$ -         | \$ 35,785.11 |
| Meier, Jeffrey D.        | \$ 49,345.32  | \$ 3,948.76    | \$ 3,432.00  | \$ 56,726.08 |
| Millar, Kevin D.         | \$ 37,893.55  | \$ 3,978.03    | \$ 1,944.00  | \$ 43,815.58 |
| Smith, Erin              | \$ 402.50     | \$ -           | \$ -         | \$ 402.50    |
| Smith, Theodore P.*      | \$ 74,654.80  | \$ -           | \$ 2,352.00  | \$ 77,006.80 |
| Smock, Lacey L           | \$ 33,661.20  | \$ 440.33      | \$ -         | \$ 34,101.53 |
| Sothard, Eric**          | \$ 29,594.23  | \$ 3,585.12    | \$ -         | \$ 33,179.35 |
| Steele Jr., Paul D.      | \$ 460.00     | \$ -           | \$ -         | \$ 460.00    |
| Stevens, Michael E.      | \$ 45,033.95  | \$ 3,815.29    | \$ 2,112.00  | \$ 50,961.24 |
| Ulwick, William          | \$ 37,661.00  | \$ 3,918.08    | \$ 1,752.00  | \$ 43,331.08 |

\*Includes Emergency Management Wages

\*\*Includes Fire Dept. Wages

## 2008 Community Building Note \$300,000 for 10 Years

|                          | <i>Principal Balance</i> | <i>Rate</i> | <i>Principal Payment</i> | <i>Interest Payment</i> | <i>Total Payment</i> |
|--------------------------|--------------------------|-------------|--------------------------|-------------------------|----------------------|
| <b>Beginning Balance</b> | <b>\$300,000.00</b>      |             |                          |                         |                      |
| July 26, 2008            | \$270,000.00             | 4.000       | \$30,000.00              | \$6,448.20              | \$36,448.20          |
| July 26, 2009            | \$240,000.00             | 4.000       | \$30,000.00              | \$6,448.20              | \$36,448.20          |
| July 26, 2010            | \$210,000.00             | 4.000       | \$30,000.00              | \$6,448.20              | \$36,448.20          |
| July 26, 2011            | \$180,000.00             | 4.000       | \$30,000.00              | \$6,448.20              | \$36,448.20          |
| July 26, 2012            | \$150,000.00             | 4.000       | \$30,000.00              | \$6,448.20              | \$36,448.20          |
| July 26, 2013            | \$120,000.00             | 4.000       | \$30,000.00              | \$6,448.20              | \$36,448.20          |
| July 26, 2014            | \$90,000.00              | 4.000       | \$30,000.00              | \$6,448.20              | \$36,448.20          |
| July 26, 2015            | \$60,000.00              | 4.000       | \$30,000.00              | \$6,448.20              | \$36,448.20          |
| <b>TOTAL</b>             |                          |             | <b>\$240,000.00</b>      | <b>\$51,585.60</b>      | <b>\$291,585.60</b>  |

# Long Term Debt Schedule

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

| <b><i>Period Ending</i></b> | <b><i>Principal Schedule</i></b> | <b><i>Interest Schedule</i></b> | <b><i>Total Payment</i></b> |
|-----------------------------|----------------------------------|---------------------------------|-----------------------------|
| January 15, 2007            | \$75,000.00                      | \$8,760.00                      | \$83,760.00                 |
| July 15, 2007               | \$0.00                           | \$5,865.00                      | \$5,865.00                  |
| January 15, 2008            | \$75,000.00                      | \$5,865.00                      | \$80,865.00                 |
| July 15, 2008               | \$0.00                           | \$2,932.50                      | \$2,932.50                  |
| January 15, 2009            | <u>\$75,000.00</u>               | <u>\$2,932.50</u>               | <u>\$77,932.50</u>          |
| <b>Total</b>                | <b>\$225,000.00</b>              | <b>\$26,355.00</b>              | <b>\$251,355.00</b>         |



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

|                          | <i>Principal Balance</i> | <i>Principal Payment</i> | <i>Interest Payment</i> |
|--------------------------|--------------------------|--------------------------|-------------------------|
| <b>Beginning Balance</b> | <b>\$1,809,032.90</b>    |                          |                         |
| March 9, 2008            | \$1,643,512.89           | \$43,998.18              | \$41,087.82             |
| October 9, 2008          | \$1,599,514.71           | \$45,098.13              | \$39,987.87             |
| March 9, 2009            | \$1,554,416.58           | \$46,225.59              | \$38,860.41             |
| October 9, 2009          | \$1,508,190.99           | \$47,381.23              | \$37,704.77             |
| March 9, 2010            | \$1,460,809.76           | \$48,565.76              | \$36,520.24             |
| October 9, 2010          | \$1,412,244.00           | \$49,779.90              | \$35,306.10             |
| March 9, 2011            | \$1,362,464.10           | \$51,024.40              | \$34,061.60             |
| October 9, 2011          | \$1,311,439.70           | \$52,300.01              | \$32,785.99             |
| March 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             |
| March 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             |
| March 9, 2014            | \$1,036,533.68           | \$59,172.66              | \$25,913.34             |
| October 9, 2014          | \$977,361.02             | \$60,651.97              | \$24,434.03             |
| March 9, 2015            | \$916,709.05             | \$62,168.27              | \$22,917.73             |
| October 9, 2015          | \$854,540.78             | \$63,722.48              | \$21,363.52             |
| March 9, 2016            | \$790,818.30             | \$65,315.54              | \$19,770.46             |
| October 9, 2016          | \$725,502.76             | \$66,948.43              | \$18,137.57             |
| March 9, 2017            | \$658,554.33             | \$68,622.14              | \$16,463.86             |
| October 9, 2017          | \$589,932.19             | \$70,337.69              | \$14,748.31             |
| March 9, 2018            | \$519,594.50             | \$72,096.14              | \$12,989.86             |
| October 9, 2018          | \$447,498.36             | \$73,898.54              | \$11,187.46             |
| March 9, 2019            | \$373,599.82             | \$75,746.00              | \$9,340.00              |
| October 9, 2019          | \$297,853.82             | \$77,639.65              | \$7,446.35              |
| March 9, 2020            | \$220,214.17             | \$79,580.65              | \$5,505.35              |
| October 9, 2020          | \$140,633.52             | \$81,570.16              | \$3,515.84              |
| March 9, 2021            | \$59,063.36              | \$59,063.37              | \$1,476.58              |
| <b>TOTAL</b>             |                          | <b>\$1,643,512.90</b>    | <b>\$629,263.05</b>     |

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

|                          | <i>Principal Balance</i> | <i>Principal Payment</i> | <i>Interest Payment</i> |
|--------------------------|--------------------------|--------------------------|-------------------------|
| <b>Beginning Balance</b> | <b>\$459,813.27</b>      |                          |                         |
| April 9, 2008            | \$421,362.35             | \$10,220.94              | \$10,534.06             |
| October 9, 2008          | \$411,141.41             | \$10,476.46              | \$10,278.54             |
| April 9, 2009            | \$400,664.95             | \$10,738.38              | \$10,016.62             |
| October 9, 2009          | \$389,926.57             | \$11,006.84              | \$9,748.16              |
| April 9, 2010            | \$378,919.73             | \$11,282.01              | \$9,472.99              |
| October 9, 2010          | \$367,637.72             | \$11,564.06              | \$9,190.94              |
| April 9, 2011            | \$356,073.66             | \$11,853.16              | \$8,901.84              |
| October 9, 2011          | \$344,220.50             | \$12,149.49              | \$8,605.51              |
| April 9, 2012            | \$332,071.01             | \$12,453.22              | \$8,301.78              |
| October 9, 2012          | \$319,617.79             | \$12,764.55              | \$7,990.45              |
| April 9, 2013            | \$306,853.24             | \$13,083.67              | \$7,671.33              |
| October 9, 2013          | \$293,769.57             | \$13,410.76              | \$7,344.24              |
| April 9, 2014            | \$280,358.81             | \$13,746.03              | \$7,008.97              |
| October 9, 2014          | \$266,612.78             | \$14,089.68              | \$6,665.32              |
| April 9, 2015            | \$252,523.10             | \$14,441.92              | \$6,313.08              |
| October 9, 2015          | \$238,081.18             | \$14,802.97              | \$5,952.03              |
| April 9, 2016            | \$223,278.21             | \$15,173.04              | \$5,581.96              |
| October 9, 2016          | \$208,105.17             | \$15,552.37              | \$5,202.63              |
| April 9, 2017            | \$192,552.80             | \$15,941.18              | \$4,813.82              |
| October 9, 2017          | \$176,611.62             | \$16,339.71              | \$4,415.29              |
| April 9, 2018            | \$160,271.91             | \$16,748.20              | \$4,006.80              |
| October 9, 2018          | \$143,523.71             | \$17,166.91              | \$3,588.09              |
| April 9, 2019            | \$126,356.80             | \$17,596.08              | \$3,158.92              |
| October 9, 2019          | \$108,760.72             | \$18,035.98              | \$2,719.02              |
| April 9, 2020            | \$90,724.74              | \$18,486.88              | \$2,268.12              |
| October 9, 2020          | \$72,237.86              | \$18,949.05              | \$1,805.95              |
| April 9, 2021            | \$53,288.81              | \$19,422.78              | \$1,332.22              |
| October 9, 2021          | \$33,866.03              | \$19,908.35              | \$846.65                |
| April 9, 2022            | \$13,957.68              | \$13,957.68              | \$348.94                |
| <b>TOTAL</b>             |                          | <b>\$421,362.35</b>      | <b>\$174,084.27</b>     |

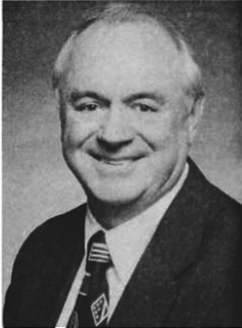
**Town of Lincoln**  
**Water Projects 2003 Rte 3/Mansion Hill**  
**\$2,050,000 for 20 Years**

|                          | <i>Principal Balance</i> | <i>Rate</i> | <i>Principal Payment</i> | <i>Interest Payment</i> |
|--------------------------|--------------------------|-------------|--------------------------|-------------------------|
| <b>Beginning Balance</b> | <b>\$1,840,000.00</b>    |             |                          |                         |
| February 15, 2008        | \$1,630,000.00           |             |                          | \$34,718.75             |
| August 15, 2008          | \$1,525,000.00           | 3.500       | \$105,000.00             | \$34,718.75             |
| February 15, 2009        | \$1,525,000.00           |             |                          | \$32,881.25             |
| August 15, 2009          | \$1,420,000.00           | 3.500       | \$105,000.00             | \$32,881.25             |
| February 15, 2010        | \$1,420,000.00           |             |                          | \$31,043.75             |
| August 15, 2010          | \$1,315,000.00           | 3.750       | \$105,000.00             | \$31,043.75             |
| February 15, 2011        | \$1,315,000.00           |             |                          | \$29,075.00             |
| August 15, 2011          | \$1,210,000.00           | 3.750       | \$105,000.00             | \$29,075.00             |
| February 15, 2012        | \$1,210,000.00           |             |                          | \$27,106.25             |
| August 15, 2012          | \$1,105,000.00           | 4.000       | \$105,000.00             | \$27,106.25             |
| February 15, 2013        | \$1,105,000.00           |             |                          | \$25,006.25             |
| August 15, 2013          | \$1,000,000.00           | 4.250       | \$105,000.00             | \$25,006.25             |
| February 15, 2014        | \$1,000,000.00           |             |                          | \$22,775.00             |
| August 15, 2014          | \$900,000.00             | 4.250       | \$100,000.00             | \$22,775.00             |
| February 15, 2015        | \$900,000.00             |             |                          | \$20,650.00             |
| August 15, 2015          | \$800,000.00             | 4.250       | \$100,000.00             | \$20,650.00             |
| February 15, 2016        | \$800,000.00             |             |                          | \$18,525.00             |
| August 15, 2016          | \$700,000.00             | 4.300       | \$100,000.00             | \$18,525.00             |
| February 15, 2017        | \$700,000.00             |             |                          | \$16,375.00             |
| August 15, 2017          | \$600,000.00             | 4.400       | \$100,000.00             | \$16,375.00             |
| February 15, 2018        | \$600,000.00             |             |                          | \$14,175.00             |
| August 15, 2018          | \$500,000.00             | 4.500       | \$100,000.00             | \$14,175.00             |
| February 15, 2019        | \$500,000.00             |             |                          | \$11,925.00             |
| August 15, 2019          | \$400,000.00             | 4.500       | \$100,000.00             | \$11,925.00             |
| February 15, 2020        | \$400,000.00             |             |                          | \$9,625.00              |
| August 15, 2020          | \$300,000.00             | 4.700       | \$100,000.00             | \$9,625.00              |
| February 15, 2021        | \$300,000.00             |             |                          | \$7,275.00              |
| August 15, 2021          | \$200,000.00             | 4.800       | \$100,000.00             | \$7,275.00              |
| February 15, 2022        | \$200,000.00             |             |                          | \$4,875.00              |
| August 15, 2022          | \$100,000.00             | 4.850       | \$100,000.00             | \$4,875.00              |
| February 15, 2023        | \$100,000.00             |             |                          | \$2,450.00              |
| August 15, 2023          | \$0.00                   | 4.900       | \$100,000.00             | \$2,450.00              |
| <b>TOTAL</b>             |                          |             | <b>\$1,630,000.00</b>    | <b>\$616,962.50</b>     |

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

|                          | <i>Principal Balance</i> | <i>Rate</i> | <i>Principal Payment</i> | <i>Interest Payment</i> |
|--------------------------|--------------------------|-------------|--------------------------|-------------------------|
| <b>Beginning Balance</b> | <b>\$1,080,000.00</b>    |             |                          |                         |
| February 15, 2008        | \$960,000.00             |             |                          | \$20,490.00             |
| August 15, 2008          | \$900,000.00             | 3.500       | \$60,000.00              | \$20,490.00             |
| February 15, 2009        | \$900,000.00             |             |                          | \$19,440.00             |
| August 15, 2009          | \$840,000.00             | 3.500       | \$60,000.00              | \$19,440.00             |
| February 15, 2010        | \$840,000.00             |             |                          | \$18,390.00             |
| August 15, 2010          | \$780,000.00             | 3.750       | \$60,000.00              | \$18,390.00             |
| February 15, 2011        | \$780,000.00             |             |                          | \$17,265.00             |
| August 15, 2011          | \$720,000.00             | 3.750       | \$60,000.00              | \$17,265.00             |
| February 15, 2012        | \$720,000.00             |             |                          | \$16,140.00             |
| August 15, 2012          | \$660,000.00             | 4.000       | \$60,000.00              | \$16,140.00             |
| February 15, 2013        | \$660,000.00             |             |                          | \$14,940.00             |
| August 15, 2013          | \$600,000.00             | 4.250       | \$60,000.00              | \$14,940.00             |
| February 15, 2014        | \$600,000.00             |             |                          | \$13,665.00             |
| August 15, 2014          | \$540,000.00             | 4.250       | \$60,000.00              | \$13,665.00             |
| February 15, 2015        | \$540,000.00             |             |                          | \$12,390.00             |
| August 15, 2015          | \$480,000.00             | 4.250       | \$60,000.00              | \$12,390.00             |
| February 15, 2016        | \$480,000.00             |             |                          | \$11,115.00             |
| August 15, 2016          | \$420,000.00             | 4.300       | \$60,000.00              | \$11,115.00             |
| February 15, 2017        | \$420,000.00             |             |                          | \$9,825.00              |
| August 15, 2017          | \$360,000.00             | 4.400       | \$60,000.00              | \$9,825.00              |
| February 15, 2018        | \$360,000.00             |             |                          | \$8,505.00              |
| August 15, 2018          | \$300,000.00             | 4.500       | \$60,000.00              | \$8,505.00              |
| February 15, 2019        | \$300,000.00             |             |                          | \$7,155.00              |
| August 15, 2019          | \$240,000.00             | 4.500       | \$60,000.00              | \$7,155.00              |
| February 15, 2020        | \$240,000.00             |             |                          | \$5,775.00              |
| August 15, 2020          | \$180,000.00             | 4.700       | \$60,000.00              | \$5,775.00              |
| February 15, 2021        | \$180,000.00             |             |                          | \$4,365.00              |
| August 15, 2021          | \$120,000.00             | 4.800       | \$60,000.00              | \$4,365.00              |
| February 15, 2022        | \$120,000.00             |             |                          | \$2,925.00              |
| August 15, 2022          | \$60,000.00              | 4.850       | \$60,000.00              | \$2,925.00              |
| February 15, 2023        | \$60,000.00              |             |                          | \$1,470.00              |
| August 15, 2023          | \$0.00                   | 4.900       | \$60,000.00              | \$1,470.00              |
| <b>TOTAL</b>             |                          |             | <b>\$960,000.00</b>      | <b>\$367,710.00</b>     |

# Raymond S. Burton



## Raymond S. Burton

January 2009

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

### REPORT TO THE PEOPLE OF DISTRICT ONE BY EXECUTIVE COUNCILOR, RAY BURTON

*Executive Councilor  
District One*

As I start my 31<sup>st</sup> and 32<sup>nd</sup> years of service to this large Northern Council District, I am hopeful and excited for new opportunities for rural America. With a new administration in Washington new economic programs are in the future. Our role at the state, county and local level is to have justified applications that will be used to stimulate job retention and creation. County and regional economic development councils coupled with community action agencies will be putting these new initiatives to work.

The NH Congressional Delegation- Senator Judd Gregg, Senator Jeanne Shaheen, Congressman Paul Hodes and Congresswoman Carol Shea Porter joining other Northeastern states of Maine, Vermont, New York and other New England Congressman can cause new resources to become available. I urge that we, at the state, county and local levels of government, step up with our concerns and let them know our needs.

2009 will start another year of the 10-year NH Highway Transportation Planning process working through the Regional Planning Commissions. Transportation Enhancement and Congestion Mitigation Air quality grants are back in play. Contact William Watson at NH DOT for details at 271-3344 or bwatson@dot.state.nh.us.

The 2009 session of the NH House and Senate will be a trying time with proposed cutbacks and how to still provide and meet constitutional and statutory needs. Be watchful of proposed legislation passing costs to county and local levels of government. Stay close to your local state senator and house members.

The Governor and Council are always looking for volunteers to serve on the dozens of boards and commissions. If you are interested please send your resume to Governor John Lynch, State House, 107 North Main Street, Concord, NH 03301 attention Jennifer Kuzma Director of Appointments/Liasion or at (603) 271-2121.

A complete list is available at the NH Secretary of State website at [www.sos.nh.gov/redbook/index.htm](http://www.sos.nh.gov/redbook/index.htm)

My office has available informational items; NH Constitutions, tourist maps, consumer handbooks, etc. I send, via email, a Monday morning schedule. Send me your email address to be added to the list if you'd like at [rburton@nh.gov](mailto:rburton@nh.gov).

Please contact my office anytime I can be of assistance to you.

#### COOS COUNTY:

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

#### SULLIVAN COUNTY:

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

#### Towns in Council District #1

##### CARROLL COUNTY:

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

##### GRAFTON COUNTY:

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

##### BELKNAP COUNTY:

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

# North Country Home Health and Hospice Agency, Inc.

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

North Country Home Health & Hospice Agency provides skilled services such as nurses, therapist, home health aides, medical social workers, and homemakers. Under our hospice program we also pay for medications for symptom relief, medical supplies and equipment, short term hospitalization and in-patient respite care, counseling and pastoral support. Our Compassionate Care program provides limited amounts of free skilled care to those living with a life-limiting illness who are not eligible for traditional hospice benefits. In January 2007, we added hospice volunteer services to improve our continuum of care by creating an even stronger program of hospice and palliative care for residents. In 2008, we traveled 240,564 miles to provide 24,803 visits to the residents in our 21-Town service area.

North Country Home Health and Hospice relies on Town support and individual donations to help underwrite the cost of providing home health and hospice care to residents who are uninsured or underinsured. The Board of Directors and Staff of North Country Home Health & Hospice are grateful for your continued support of our work in this community and look forward to working with you to meet the home care and hospice needs of the residents of Lincoln.

| <u>Type of Care</u>                   | <u># of Visits</u> |
|---------------------------------------|--------------------|
| Nursing                               | 533                |
| Physical/Occupational /Speech Therapy | 383                |
| Medical Social Service                | 20                 |
| Home Health Aide/Homemaker            | 864                |
| Hospice Volunteer Coordinator         | <u>5</u>           |
| Total                                 | 1,805              |

|              |              |
|--------------|--------------|
| Miles Driven | 20,046 Miles |
|--------------|--------------|

## Hospice Volunteer Support

|                          |    |
|--------------------------|----|
| # of Patients            | 4  |
| # of Bereavement Clients | 3  |
| # of Hours               | 40 |

Respectfully Submitted,

Gail Tomlinson  
Executive Director





### **Adolescent Drug & Alcohol Prevention Tools, Inc.**

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

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

On a weekly basis, we serve approximately 75 youth from the town of Lincoln. We strive to offer an ever expanding, diverse range of innovative programs at little to no cost to participants.

ADAPT's services include:

- After school programs at Lin-Wood Public School for students in grades 1-12 featuring age appropriate evidence based ATOD prevention curriculum.
- A Student Assistance Program that includes youth leadership/mentoring; parent consultation; group & individual consultation; education and crisis prevention, community service, ATOD screening and assessment as well as Alcohol Tobacco and Other Drug awareness.
- Smoking Cessation classes for students wishing to quit using tobacco.
- High School Outing and Fitness Clubs – that include overnight backpacking trips, white river rafting excursions, kayaking on the Pemi River, bowling, movies, indoor rock climbing at Natural Highs, yoga, snowshoeing and more.
- Reconnecting Youth-A peer group approach to building life skills taught daily at Lin-Wood Public School.
- Project D.J. Youth entrepreneurship program
- (INSPIRE and LIP) – Middle and High School Chem-Free groups have been formed at Lin-Wood School. This past fall ADAPT facilitated a three-day conference that focused on leadership skills and the benefits of making healthy choices. It gave these youth the opportunity to come together with students from other schools to share ideas and create action plans for future programs. The goal of this conference was to empower these youth to lead and promote the benefits of a healthy lifestyle.

- Periodic “lock-ins” as well as other prevention-themed events held at Lin-Wood Public School.
- Red Ribbon Week activities featuring alcohol, tobacco and other drug prevention themed events.
- Chem-Free post-prom party for students Lin-Wood High School students.
- Annual guest speakers who are nationally recognized in the prevention field, such as Dr. Matt Bellace, Ty Sells, Dan Duval and TIGER.
- Public Service Announcements
- Community Service Learning Projects such as winter clothing drive, and Toys for Tots. Under 21 “Prime for Life” risk reduction curriculum taught to all sophomores’ as well as policy violators.
- Family Night at Natural Highs Indoor Rock Climbing gym and the Rock Barn in Plymouth featuring free climbing for area families.
- Summer Adventure for area high school students
- Co-Chair the Lincoln Woodstock Coalition for Healthy Communities bi-monthly meetings

If you would like further information about our programs visit us on the web at [www.adaptonline.org](http://www.adaptonline.org) or contact our director, Sean O’Brien at 236-9227.

Many thanks for your past support and for your commitment to the young people in our community.

Sincerely,  
ADAPT Board of Directors  
& Sean O’Brien, Director

Tanya Patterson  
Heather Krill  
Angela Adams  
Meg Haase  
Holly Boyd

Carolyn Varin  
Dr. Scott Schinaman  
Janet Peltier  
Melissa Rivers  
Teniel Rineer

# Grafton County Senior Citizens Council, Inc.



Grafton County Senior Citizens Council, Inc.  
P.O. Box 433  
Lebanon, NH  
03766-0433

Phone: 603-448-4897  
Fax: 603-448-3906  
Web site: [www.gcscce.org](http://www.gcscce.org)

## GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. ANNUAL REPORT 2008

### Programs

Newfound Area Senior Services  
(Bristol 744-8395)

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

Linwood Area Senior Services  
(Lincoln 745-4705)

Littleton Area Senior Center  
(Littleton 444-6050)

Mascoma Area Senior Center  
(Canaan 523-4333)

Orford Area Senior Services  
(Orford 353-9107)

Plymouth Regional Senior Center  
(Plymouth 536-1204)

Upper Valley Senior Center  
(Lebanon 448-4213)

RSVP & The Volunteer Center  
(Lebanon 448-1825)

### Board of Directors

Dick Jaeger, President, Orange  
Mike McKinney, Vice  
President, Bristol  
Clark Griffiths, Treasurer,  
Lebanon  
Dr. Thomas S. Brown,  
Secretary, Lebanon  
Ralph Akins, Lebanon  
Sarah Albert, Tuck Board  
Fellow  
Rich Crocker, Plymouth  
Pepper Enderson, Littleton  
Annie LaBrecque, Canaan  
Jenny Littlewood, Orford  
Tony Moehrke, Plainfield  
Molly Scheu, Hanover  
S. Arnold Shields, Piermont  
Laurel Spielberg, Hanover  
Frank Stiegler, Haverhill  
James Varnum, Hanover

Roberta Berner, Exec. Director  
[rberner@gcscce.org](mailto:rberner@gcscce.org)

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

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

During 2008, 135 older residents of Lincoln were served by one or more of the Council's programs offered through Linwood Area Senior Services:

- Older adults from Lincoln enjoyed 2,590 balanced meals in the company of friends in the senior dining room.
- They received 5,662 hot, nourishing meals delivered to their homes by caring volunteers.
- Lincoln residents were transported to health care providers or other community resources on 1,294 occasions by our lift-equipped buses.
- They received assistance on 158 occasions with problems, crises or issues of long-term care through visits with a trained outreach worker and through 129 contacts with ServiceLink.
- Lincoln's citizens also volunteered to put their talents and skills to work for a better community through 2,657 hours of volunteer service.

The cost to provide Council services for Lincoln residents in 2008 was \$75,883.87.

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

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

Roberta Berner, Executive Director

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

# American Red Cross/United Way



2 Maitland Street  
Concord, NH 03301-3534  
603-225-6697 • 1-800-464-6692  
Fax: 603-228-7171  
[www.concord-redcross.org](http://www.concord-redcross.org)



## 2008 Annual Report for the Town of Lincoln

The Granite Chapter of the American Red Cross serves communities covering 52 percent of New Hampshire, including the Concord area, Lakes Region and North Country. Chapter staff and volunteers provide support and relief after a disaster; emergency preparedness training; courses in health and safety; blood drives; volunteer and youth leadership opportunities; and aid to military families.

During Fiscal Year 2008 (July-June), the Granite Chapter was active in the Lincoln area.

- Red Cross trained volunteers make up the chapter's **Plymouth Area Disaster Action Team**, which responds to disasters day or night in Lincoln and surrounding towns. In all, the Granite Chapter has seven Disaster Action Teams with over 100 specially trained volunteers. The other teams are based in New London, Laconia/Lakes Region, Concord, Berlin, Littleton, and Colebrook/Pittsburg, and travel to meet the disaster needs in any of our towns.
- Fortunately there were **no home fires** or other local disasters last year in Lincoln that required Red Cross assistance. In all, our disaster volunteers helped 98 families/individuals, a total of 264 people including 107 children. More than 98 percent of the local disasters were residential fires. Disaster teams were also on the scene of the NH Tornado Disaster in July 2008 giving aid to about 100 people.
- **Health and safety classes** are held at the chapter office in Concord, the Belknap Mall and communities throughout our jurisdiction. Classes include CPR, First Aid, use of AEDs, Babysitter Training, Safe on My Own (for ages 8-11), Pet First Aid and more. We can arrange Red Cross classes specifically in Lincoln with six or more enrollees.
- A **blood drive** was held in Lincoln last year. Caring and generous donors gave 42 pints of life-saving blood. Last year in all the towns that we serve, there were 225 blood drives where donors gave a total of 12,749 pints of the "gift of life." NH hospitals depend on the American Red Cross for their blood supplies.

*Submitted by*  
Maria White, Acting Executive Director  
603-225-6697 x209  
January 28, 2009

# North Country Council



## 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](mailto:nccinc@nccouncil.org)

Town of Lincoln  
PO Box 25  
Lincoln, NH 03251

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

Over the past year, we have continued to deliver planning and economic development services throughout the region. We have and we will continue to adjust our capacities to respond to the needs of the communities and I think you will see this in the programs that we will be introducing in the coming years. The North Country Council has continued its strong relationship with the Department of Commerce and the Economic Development Administration (EDA) in bringing funding and project development to the region. As we all know, these are tough economic times and we will be working with our State and Federal elected officials to do whatever we can to assist our communities economically. We will continue our Community Planning Outreach program targeted at helping our planning boards in the difficult tasks of managing the planning activities in their communities. We will continue to seek your input as to the communities' needs and, as always, be providing the necessary technical support and education as our resources allow. These programs as well as all the other traditional programs in master planning, solid waste management, grant writing, natural resource planning, Brownfields assessments, and transportation planning will continue to be the focus of North Country Council. Please take the time to look over our Annual Report and give us some feedback as to where you think the Council could improve and how we might better serve our communities.

Again, thank you for all of your support for the Council and hope that I and my staff 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 need. If there is a project or a need in your town, please call us. We are dedicated to both supporting our individual towns and promoting regional unity in the North Country.

Respectfully submitted;

  
Michael King  
Executive Director

# Linwood Ambulance Service

## Linwood Ambulance Service Annual Report

We have had a few changes, and we're still are a strong group of volunteers bringing this community emergency medical services. We provide care 24 hours a day, 7 days a week and 365 days a year. Linwood Ambulance Service is proud to provide care for you and grateful for your support. We have received financial support, donations, encouragement, thank you cards, etc. We appreciate you.

The ambulance members have done several trainings this year. The most intense training was Water Rescue. Several members trained in the classroom, a pool, and some even in the Pemigewasset River in November.

One of our goals for 2009 is to offer public awareness and training. We teach CPR classes the first Monday of every month. Check our website at [www.linwoodambulance.com](http://www.linwoodambulance.com) for more details. There will be other learning opportunities as well. We will host an EMT class this spring and hope to find new members.



In a day and age when volunteerism seems to be dwindling, we have 18 members. I have the utmost respect for all our volunteers. Please join me in thanking each of them as they are to be commended for their efforts. Our duty crew is ready to respond to any call at any time.

In 2008 we responded to **712** calls. That is an increase of 61 calls compared to 2007. All houses and buildings should post their 911 physical address number on the outside of their residence. That would help all of the public safety responders.

The following is an alphabetic list of our current members:

Cheryl Bailey  
Kristyna Champagne  
Ken Chapman  
Eugene Davis  
Jane Duguay  
Darlene Goodbout

Callum Grant  
Lindsay Green  
Donna Martel  
Stacy Meier  
Holly O'Hara  
Tom O'Hara

Jon Place  
Dawn Roby  
Marti Talbot  
Ben Thibault  
Nick Varin  
Robert Wetherell

There are nine Paramedics in the group, three Intermediates, and six Basics. All are Nationally Registered at the appropriate level. Each person commits to 36 hours of continuing education each year to maintain their certification and skill levels.

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

Truly yours,

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



# Tri-County Community Action



244 MAIN STREET  
LITTLETON, NH 03561

Phone: 603-444-6653 Fax: 603-444-6271

December 15, 2008

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

Dear Select Board:

Tri-County Community Action Program is a private, non-profit agency that is requesting, at your 2009 Town Meeting, \$4,740. in funding from the Town of Lincoln to help support its Community Contact Division.

The following is a report of services provided in fiscal year July 2007 - June 2008:

| Services Provided:                                     | # of HH | Dollar Amount |
|--|---------|---------------|
| Fuel Assistance  | 85      | \$59,985.     |
| Weatherization   | 2       | \$4,090.      |
| Electrical Assistance                                  | 91      | \$41,132.     |
| Security Loans   | 1       | \$675.        |
| Homeless Funds (Rental, energy assistance)             | 2       | \$488.        |
| Catholic Charities Fuel/Keep Your Neighbor Warm Fund   | 13      | \$1,800       |
| Food Pantry (75 people receiving 3 days worth of food) | 25      | \$697.        |
| Salvation Army Funds                                   | 1       | \$15.         |

**THROUGH THE EFFORTS OF TRI-COUNTY COMMUNITY ACTION, THE CITIZENS OF LINCOLN HAVE RECEIVED A TOTAL OF \$108,882. THIS IS AN INCREASE FROM THE PAST YEAR OF \$26,544.**

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

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

Sincerely,

Karen Hoyt  
Littleton Community Contact Manager

# UNH COOPERATIVE EXTENSION

KATHLEEN JABLONSKI, EXTENSION EDUCATOR AND COUNTY OFFICE ADMINISTRATOR  
ANNUAL REPORT TO THE COUNTY, OCTOBER, 2008

UNHCE continues to bring education and research to the citizens of Grafton County through a variety of educational programs in the areas of agricultural resources, family and consumer resources, including Nutrition Connections, forest and wildlife resources, and 4-H youth development. Local staff, in conjunction with Extension specialists housed at UNH in Durham, addresses the needs of Grafton County's citizens. The statewide dairy specialist is housed at the Grafton County office. The staff utilize multiple approaches to reach the maximum number of participants through media connections, internet, email, one-on-one sessions and workshops. Trained volunteers at the Family, Home & Garden Education Center based in Manchester, answer consumer questions throughout the year in all subject matter areas. The Extension Advisory Council, a 14 member volunteer board of Grafton County residents, is chaired by Denis Ward of Monroe. The Advisory Council's main duties are to help create and oversee the UNHCE county budget, approve programmatic changes, evaluate staff and hire replacement educators for the programs.

Family and Consumer Resources Educator Deborah Maes has continued to provide SERVSAFE© and other food safety programs to Grafton County and beyond. Maes is a member of the statewide Food Safety Team. Over 40 individuals were nationally certified in the past year, including employees of the Grafton County Nursing Home. The *Making Money Work for You* course, focusing on basic money management skills, has been taught in several county locations in collaboration with the Bridge House, Whole Village Family Resource Center, AHEAD, Inc. of Littleton, and area banks.

During his last year before retirement, Tom Buob, Agriculture Resources Educator, provided support to state vegetable specialist Becky Grube in field testing varieties for New Hampshire farms through partnering with local producers. Extension has worked with local farms to implement diversification of farm products and evaluate field tests of crops. Commercial and non-commercial growers were provided with pesticide education and recommendations. In conjunction with the agricultural educators across the state, Buob has worked extensively to create and maintain the state's soil testing program, set up on-line data submission and retrieval and train statewide staff in county-based management of the system as well as negotiating relationships with Penn State for analysis. In addition, Buob has served on the Legislative appointed biosolids committee.

Nutrition Connections Educational Program Coordinator Robin Peters continues to teach to the needs of adults and youth with limited resources. Nutrition classes were provided to residents at the Friendship House in Bethlehem. A pilot program with Operation Frontline was offered to residents at the Bridge House in Plymouth. Other agencies sponsoring nutrition classes included the Peer Support Center, Child and Family Services, Parenting Plus and Lane House all in Littleton. The Upper Valley Senior Center in Lebanon and the Grafton County Academy Program received nutrition education. Parent groups from Head Start programs in Littleton, Ashland, Plymouth and Lebanon received hands-on nutrition and cooking skills workshops.

Working as part of UNHCE's Strengthening New Hampshire Communities, Maes and UNH's Michele Gagne worked with Rumney residents to organize a two-day Community Profile in May of 2007. Locally based action groups have continued the work of the Profile, primarily in the area of Natural Resources, Land Conservation and Communications. Rumney has had several community wide meetings to inform and educate the public about their local natural resources. Many of these were taught or hosted by Extension Forester Nory Parr, Maes and Gagne continue to be a resource to the community. Non-profit groups have also been helped in their strategic planning efforts by Extension staff.

In his retirement year, Extension Forester Northam Parr has continued to provide woodlot management advice to landowners, participated in the County Farm committee, overseen statewide licensing of forestry professionals and hosted workshops for the Forest Steward's Guild. After the past year's severe wind damage, Parr worked with many of the affected landowners. Special sessions were held in Lyme, Orford and Bethlehem to discuss options for damaged timberlands. Other workshops presented include: Forest Laws for Municipal Officials, Current Use Laws, Forest Access Road and Best Management Practices, Wildlife Habitats and Erosion on the Baker River.



## UNH COOPERATIVE EXTENSION (Cont.)

Michal Lunak, Extension's Dairy Specialist, continues to work with area farms on management practices and economic stability. He also meets with farm families to facilitate a seamless transition from one generation to the next. He has coordinated the statewide dairy conference and the Purebred Dairy Cattle Association state show. In November, 2007, he worked with 40 college-age contestants in the National Dairy Challenge. Lunak continues to work with the state veterinarian on farm bio-security issues. Risk Management Agency (RMA) funding continued throughout 2007. Educational sessions focused on crop diversification, pest management, biofuel crops, and quality forages.

Extension Educator for 4-H Youth Development, Kathy Jablonski, continues to oversee the recruitment, training and screening of the 4-H leaders in Grafton County. In the 2007-2008 year, 111 screened leaders gave their time and energy to support 23 4-H clubs, 20 county wide events and the North Haverhill Fair, Eastern States Exposition and a half dozen statewide and regional contests. In August, 2008, she worked with a statewide committee to offer a two-day Focus on Home, Hotel and Interior Design Career Awareness field trip for 31 teens, featuring businesses in Grafton County. As part of the 4-H after school work team, curriculum support materials for educators working with after-school programs have been created, statewide training given and 4-H curriculum put into use. Two sites, REACH (Littleton) and A+ (Plymouth area), worked to implement continued 4-H after school programming with the help of JC Penney grants. Support was given to the Nutrition Connections grant by teaching courses for Woodsville Headstart, Haverhill Cooperative Middle School and Warren Village School.

Both Lunak and Jablonski continue to serve on the interdisciplinary UNHCE team sponsoring the Natural Resources Business Institute, a 13 week college level course to teach participants how to operate a business based on natural resources. The fall 2007 session was offered in Whitefield with 17 businesses represented. The successful North Country Farm Fresh Cooperative is a result of that class. A session is currently being taught at UNH's Thompson School with 22 businesses represented.

Plymouth State University collaborations have dotted the work of several of our educators this past year. Interns from PSU assisted and observed Nutrition Connections programming, designed and accomplished nutritional presentations and participated in "mock" interviews as part of their career preparation. 4-H Youth Development teamed with Dr. Anne Holba and the Robert Frost Forensics Society to create a series of public speaking workshops for 4-H members and other interested youth. The agricultural resources educator, forestry educator and dairy specialist have worked with the Center for Rural Development in creating a sustainability plan for the County Farm. In a reciprocal agreement with Belknap County, Extension Educator Sue Cagle taught the program Guiding Challenging Children to over 20 child care providers and parents at Plymouth State University, while Deb Maes taught SERVSAFE© courses in Belknap County. Two forest management workshops were taught by Northam Parr as part of the Continuing Education Division's public outreach program.

While employed as the Volunteer Management Program Assistant, Dana Karuza Tulp, coordinated the efforts of the Grafton County Master Gardeners, providing support for their course work, community service projects and their County Farm garden project. As part of her role with the 4-H program, Tulp taught two sessions in after school programming and provided assistance with county events. Her replacement, Arianne Fosdick, joined the staff in April and continues to work with master gardeners, 4-H after school programs and volunteers working with county wide 4-H events. She coordinated the 4-H summer gardening program which served 61 youth and their families.

The administrative assistant staff continues to provide frontline support and referrals for all of our program areas. With the help of Kristina Vaughan, Teresa Locke and Donna Lee, we continue to help the citizens of Grafton County access the most current practices developed by research and technology of the University of New Hampshire and other cooperating land grant universities.

For more information about UNHCE, Grafton County, contact our office at the County Administration Building, Grafton County Complex, 3855 Dartmouth College Hwy., Box 5, N. Haverhill, NH 03774, or call 787-6944. Our County Calendar of Events can be viewed at: <http://extension.unh.edu/Counties/Grafton/Grafton.htm>

Respectfully submitted, Kathleen E. Jablonski, M.Ed. UNHCE, Extension Educator, 4-H Youth Development

# AUDITOR'S REPORT 2008

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## Vachon, Clukay & Co., PC

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*Certified Public Accountants*

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

### INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Lincoln, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire (the Town) as of and for the year ended December 31, 2007, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire as of December 31, 2007 and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and the budgetary comparison information on pages i-v and 18-19, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

*Vachon, Clukay & Co., PC*

April 30, 2008

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2007 and 2006

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the year ending December 31, 2007 and 2006. 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, 2007 and 2006

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

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

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

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

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

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

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

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

Net assets of the Town of Lincoln as of December 31, 2007 and 2006 are as follows:

|                                  | Governmental Activities |                   |
|----------------------------------|-------------------------|-------------------|
|                                  | <u>2007</u>             | <u>2006</u>       |
| Current and other assets:        |                         |                   |
| Capital assets                   | \$ 16,069,653           | \$ 15,816,215     |
| Other assets                     | 4,451,955               | 4,715,975         |
| Total assets                     | <u>20,521,608</u>       | <u>20,532,190</u> |
| Long term liabilities:           |                         |                   |
| Compensated absences             | 83,725                  | 70,312            |
| General obligation bonds payable | 5,059,301               | 5,419,180         |
| Other liabilities                | 1,664,841               | 2,004,269         |
| Total liabilities                | <u>6,807,867</u>        | <u>7,493,761</u>  |

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2007 and 2006

|   | <u>2007</u>          | <u>2006</u>          |
|---|----------------------|----------------------|
| Net assets:                                     |                      |                      |
| Invested in capital assets, net of related debt | 11,010,352           | 10,397,035           |
| Restricted                                      | 1,319,511            | 1,572,967            |
| Unrestricted                                    | 1,383,878            | 1,068,427            |
| Total net assets                                | <u>\$ 13,713,741</u> | <u>\$ 13,038,429</u> |

**Statement of Activities**

Changes in net assets for the year ending December 31, 2007 and 2006 are as follows:

|   | <u>2007</u>          | <u>2006</u>          |
|---|----------------------|----------------------|
| Program revenues:                         |                      |                      |
| Charges for services                      | \$ 445,614           | \$ 414,220           |
| Operating grants and contributions        | 92,621               | 97,485               |
| Capital grants and contributions          | 161,380              | 44,959               |
| Total program revenues                    | <u>699,615</u>       | <u>556,664</u>       |
| General revenues:                         |                      |                      |
| Property and other taxes                  | 2,548,038            | 2,487,518            |
| Licenses and permits                      | 661,273              | 592,234              |
| Intergovernmental revenue                 | 170,359              | 165,810              |
| Interest and investment earnings          | 118,273              | 99,204               |
| Contributions to permanent fund principal | 2,800                | 2,800                |
| Miscellaneous                             | 251,203              | 398,468              |
| Gain on disposal of capital asset         | -                    | 11,201               |
| Total general revenues                    | <u>3,751,946</u>     | <u>3,757,235</u>     |
| Total revenues                            | <u>4,451,561</u>     | <u>4,313,899</u>     |
| Program expenses:                         |                      |                      |
| General government                        | 980,349              | 891,741              |
| Public safety                             | 877,370              | 807,771              |
| Highways and streets                      | 375,588              | 473,320              |
| Health and welfare                        | 65,634               | 57,523               |
| Sanitation                                | 551,867              | 558,752              |
| Water distribution and treatment          | 355,705              | 333,863              |
| Culture and recreation                    | 331,948              | 280,385              |
| Interest and fiscal charges               | 237,788              | 261,926              |
| Total expenses                            | <u>3,776,249</u>     | <u>3,665,281</u>     |
| Change in net assets                      | 675,312              | 648,618              |
| Net assets - beginning of year            | 13,038,429           | 12,389,811           |
| Net assets - ending of year               | <u>\$ 13,713,741</u> | <u>\$ 13,038,429</u> |

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2007 and 2006

**Town of Lincoln Governmental Activities**

As shown in the above statement the Town experienced an improvement in financial position of \$675,312 on the full accrual basis of accounting in 2007, a 5.18% increase over 2006.

The General Fund shows a fund balance of \$787,362. This represents a \$220,224 decrease in fund balance from the prior year.

The Capital Reserve fund balance experienced a net decrease of \$6,236 due to a net use of the funds for their intended purposes

**General Fund Budgetary Highlights**

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

Actual revenues on the budgetary basis exceeded the budgeted amount by \$134,338. This is primarily due to higher revenues from the following budgeted sources: \$62,026 from property taxes, \$19,654 from licenses and permits, \$19,555 in interest on deposits and \$29,654 in miscellaneous revenues.

During the year, the original budget decreased by \$88,332. This decrease is the result of approved appropriations to be carried forward to 2008.

The Town underexpended its budget by \$86,357. The key areas of savings resulted in the general government function, which yielded a savings of \$78,205.

**Capital Assets**

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

During the year the Town completed more renovations totaling \$281,773 to the Community building, \$297,074 was spent on Pleasant Street infrastructure, and other police department, highway department equipment and parks and recreation equipment totaling \$66,638.

**Long-Term Obligations**

During FY 2007 the Town had a reduction in general obligation bonds of \$374,503 from payments made during the year. Capital lease obligations in the governmental activities experienced a net increase of \$14,624 as a result of a new lease on a public safety vehicle.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2007 and 2006

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

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

EXHIBIT A  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Statement of Net Assets**  
December 31, 2007

|   | Governmental<br>Activities |
|---|----------------------------|
| <b>ASSETS</b>                                   |                            |
| Cash and cash equivalents                       | \$ 1,757,002               |
| Investments                                     | 2,048,573                  |
| Accounts receivable                             | 9,027                      |
| Taxes receivable                                | 591,115                    |
| Due from other governments                      | 46,238                     |
| Capital assets:                                 |                            |
| Non depreciated                                 | 1,325,000                  |
| Depreciated, net                                | <u>14,744,653</u>          |
| Total assets                                    | <u>\$ 20,521,608</u>       |
| <b>LIABILITIES</b>                              |                            |
| Accounts payable                                | \$ 97,687                  |
| Accrued expenses                                | 82,357                     |
| Retainage payable                               | 5,513                      |
| Deposits  | 3,250                      |
| Due to other governments                        | 1,476,034                  |
| Noncurrent liabilities:                         |                            |
| Due in one year                                 | 386,897                    |
| Due in more than one year                       | 4,672,404                  |
| Compensated absences                            | <u>83,725</u>              |
| Total liabilities                               | <u>6,807,867</u>           |
| <b>NET ASSETS</b>                               |                            |
| Invested in capital assets, net of related debt | 11,010,352                 |
| Restricted                                      | 1,319,511                  |
| Unrestricted                                    | <u>1,383,878</u>           |
| Total net assets                                | <u>13,713,741</u>          |
| Total liabilities and net assets                | <u>\$ 20,521,608</u>       |



EXHIBIT B  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Statement of Activities**  
For the Year Ended December 31, 2007

| Functions/Programs                        | <u>Expenses</u>     | <u>Program Revenues</u>         |   |   | <u>Net (Expense) Revenue<br/>and Changes<br/>in Net Assets</u> |
|---|---------------------|---------------------------------|---|---|--|
|   |                     | <u>Charges for<br/>Services</u> | <u>Operating<br/>Grants and<br/>Contributions</u> | <u>Capital<br/>Grants and<br/>Contributions</u> |  |
| Current operations:                       |                     |                                 |   |   |  |
| General government                        | \$ 980,349          | \$ 3,383                        | \$ 323  |   | \$ (976,643)   |
| Public safety                             | 877,370             | 72,965                          | 23,024  |   | (781,381)  |
| Highways and streets                      | 375,588             | 420                             | 22,880  |   | (352,288)  |
| Health and welfare                        | 65,634              |                                 |   |   | (65,634)   |
| Sanitation                                | 551,867             | 190,756                         |   |   | (361,111)  |
| Water distribution and treatment          | 355,705             | 14,775                          | 46,394  |   | (294,536)  |
| Culture and recreation                    | 331,948             | 163,315                         |   | \$ 161,380                                      | (7,253)  |
| Interest                                  | 237,788             |                                 |   |   | (237,788)  |
| Total governmental activities             | <u>\$ 3,776,249</u> | <u>\$ 445,614</u>               | <u>\$ 92,621</u>                                  | <u>\$ 161,380</u>                               | <u>(3,076,634)</u>   |
| General revenues:                         |                     |                                 |   |   |  |
| Property and other taxes                  |                     |                                 |   |   | 2,548,038  |
| Licenses and permits                      |                     |                                 |   |   | 661,273  |
| Grants and contributions:                 |                     |                                 |   |   |  |
| State shared revenues                     |                     |                                 |   |   | 115,109  |
| Rooms and meals tax distribution          |                     |                                 |   |   | 55,250   |
| Interest and investment earnings          |                     |                                 |   |   | 118,273  |
| Contributions to permanent fund principal |                     |                                 |   |   | 2,800  |
| Miscellaneous                             |                     |                                 |   |   | 251,203  |
| Total general revenues                    |                     |                                 |   |   | <u>3,751,946</u>   |
| Change in net assets                      |                     |                                 |   |   | 675,312  |
| Net assets - beginning                    |                     |                                 |   |   | <u>13,038,429</u>  |
| Net assets - ending                       |                     |                                 |   |   | <u>\$ 13,713,741</u>   |

EXHIBIT C  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2007

|                                     | General<br>Fund     | Capital<br>Projects<br>Fund | Capital<br>Reserve<br>Funds | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-------------------------------------|---------------------|-----------------------------|-----------------------------|--------------------------------|--------------------------------|
| <b>Assets:</b>                      |                     |                             |                             |                                |                                |
| Cash and cash equivalents           | \$ 495,491          | \$ 163,683                  | \$ 935,577                  | \$ 162,251                     | \$ 1,757,002                   |
| Investments                         | 1,329,470           | 295,443                     | 176,707                     | 246,953                        | 2,048,573                      |
| Accounts receivable                 | 9,027               |                             |                             |                                | 9,027                          |
| Taxes receivable                    | 591,115             |                             |                             |                                | 591,115                        |
| Due from other governments          | 46,238              |                             |                             |                                | 46,238                         |
| Due from other funds                | 302,095             | 5,226                       | 8,565                       | 2,800                          | 318,686                        |
| Total assets                        | <u>\$ 2,773,436</u> | <u>\$ 464,352</u>           | <u>\$ 1,120,849</u>         | <u>\$ 412,004</u>              | <u>\$ 4,770,641</u>            |
| <b>Liabilities:</b>                 |                     |                             |                             |                                |                                |
| Accounts payable                    | \$ 97,687           |                             |                             |                                | \$ 97,687                      |
| Accrued expenses                    | 6,521               |                             |                             |                                | 6,521                          |
| Deferred revenue                    | 402,582             |                             |                             |                                | 402,582                        |
| Retainage payable                   |                     | 1,389                       | \$ 4,124                    |                                | 5,513                          |
| Deposits                            | 3,250               |                             |                             |                                | 3,250                          |
| Due to other governments            | 1,476,034           |                             |                             |                                | 1,476,034                      |
| Due to other funds                  |                     |                             | 318,686                     |                                | 318,686                        |
| Total liabilities                   | <u>1,986,074</u>    | <u>\$ 1,389</u>             | <u>322,810</u>              | <u>\$ -</u>                    | <u>2,310,273</u>               |
| <b>Fund balances:</b>               |                     |                             |                             |                                |                                |
| Reserved for encumbrances           | 2,674               |                             |                             |                                | 2,674                          |
| Reserved for endowments             |                     |                             |                             | 58,509                         | 58,509                         |
| Unreserved, reported in:            |                     |                             |                             |                                |                                |
| General fund                        | 784,688             |                             |                             |                                | 784,688                        |
| Capital projects fund               |                     | 462,963                     |                             |                                | 462,963                        |
| Special revenue fund                |                     |                             | 798,039                     | 348,084                        | 1,146,123                      |
| Permanent fund                      |                     |                             |                             | 5,411                          | 5,411                          |
| Total fund balances                 | <u>787,362</u>      | <u>462,963</u>              | <u>798,039</u>              | <u>412,004</u>                 | <u>2,460,368</u>               |
| Total liabilities and fund balances | <u>\$ 2,773,436</u> | <u>\$ 464,352</u>           | <u>\$ 1,120,849</u>         | <u>\$ 412,004</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 16,069,653

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis 402,582

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

Long-term liabilities at year end consist of:

Bonds payable (5,044,677)  
Capital lease payable (14,624)  
Accrued interest (75,836)  
Compensated absences (83,725)

Net assets of governmental activities \$ 13,713,741

## EXHIBIT D

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2007

**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, 2007

|   | General Fund      | Capital Projects Fund | Capital Reserve Funds | Other Governmental Funds | Total Governmental Funds |              |
|---|-------------------|-----------------------|-----------------------|--------------------------|--------------------------|--------------|
| <b>Revenues:</b>  |                   |                       |                       |                          |                          |              |
| Taxes   | \$ 2,356,561      | \$ 173,825            | \$ 183,475            |                          | \$ 2,356,561             |              |
| Licenses and permits  | 303,973           |                       | 22,230                |                          | 661,273                  |              |
| Intergovernmental revenues  | 402,130           |                       |                       |                          | 424,360                  |              |
| Charges for services  | 445,614           |                       |                       |                          | 445,614                  |              |
| Interest income   | 54,555            | 22,254                | 29,750                | \$ 11,714                | 118,273                  |              |
| Miscellaneous   | 100,653           |                       | 2,800                 | 150,550                  | 254,003                  |              |
| Total Revenues  | <u>3,663,486</u>  | <u>196,079</u>        | <u>238,255</u>        | <u>162,264</u>           | <u>4,260,084</u>         |              |
|   |                   |                       |                       |                          |                          | \$ (122,725) |
| <b>Expenditures:</b>  |                   |                       |                       |                          |                          |              |
| Current operations:   |                   |                       |                       |                          |                          |              |
| General government  | 876,925           |                       |                       |                          | 876,925                  |              |
| Public safety   | 820,476           |                       |                       |                          | 820,476                  |              |
| Highways and streets  | 228,869           |                       |                       |                          | 228,869                  |              |
| Health and welfare  | 65,634            |                       |                       |                          | 65,634                   |              |
| Sanitation  | 428,526           | 151,528               |                       |                          | 580,054                  |              |
| Water distribution and treatment                                      | 226,330           |                       |                       |                          | 226,330                  |              |
| Culture and recreation  | 302,809           |                       |                       |                          | 302,809                  |              |
| Capital outlay  | 22,590            |                       | 654,799               |                          | 677,389                  |              |
| Debt service:   |                   |                       |                       |                          |                          |              |
| Principal   | 374,503           |                       |                       |                          | 374,503                  |              |
| Interest  | 244,444           |                       |                       |                          | 244,444                  |              |
| Total Expenditures  | <u>3,591,106</u>  | <u>151,528</u>        | <u>654,799</u>        | <u>-</u>                 | <u>4,397,433</u>         |              |
|   |                   |                       |                       |                          |                          | 374,503      |
| Excess revenues over (under) expenditures                             | <u>72,380</u>     | <u>44,551</u>         | <u>(416,544)</u>      | <u>162,264</u>           | <u>(137,349)</u>         |              |
|   |                   |                       |                       |                          |                          | 6,656        |
| Other Financing Sources (Uses):                                       |                   |                       |                       |                          |                          |              |
| Proceeds from leases  | 14,624            |                       |                       |                          | 14,624                   |              |
| Operating transfers in  | 208,921           |                       | 516,149               |                          | 725,070                  |              |
| Operating transfers out   | (516,149)         | (103,080)             | (105,841)             |                          | (725,070)                |              |
| (under) expenditures  | <u>(292,604)</u>  | <u>(103,080)</u>      | <u>410,308</u>        | <u>-</u>                 | <u>14,624</u>            |              |
|   |                   |                       |                       |                          |                          | (13,413)     |
| Excess of Revenues and other Sources over Expenditures and other uses | <u>(220,224)</u>  | <u>(58,529)</u>       | <u>(6,236)</u>        | <u>162,264</u>           | <u>(122,725)</u>         |              |
| Fund balances at beginning of year                                    | <u>1,007,586</u>  | <u>521,492</u>        | <u>804,275</u>        | <u>249,740</u>           | <u>2,583,093</u>         |              |
| Fund balances at end of year  | <u>\$ 787,362</u> | <u>\$ 462,963</u>     | <u>\$ 798,039</u>     | <u>\$ 412,004</u>        | <u>\$ 2,460,368</u>      |              |
|   |                   |                       |                       |                          |                          | \$ 675,312   |

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
December 31, 2007

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

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

***Financial Reporting Entity***

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

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

***Basis of Presentation***

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

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

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

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

**2. Fund Financial Statements:**

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2007

statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column.

***Fund Accounting***

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

**1. Governmental Funds:**

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

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

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

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

***Measurement Focus***

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

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

**2. Fund Financial Statements:**

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2007

statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

***Basis of Accounting***

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

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

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

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

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

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

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

**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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2007

deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

**3. Expenses/Expenditures:**

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

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

***Budgetary Data***

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2007, the Town applied \$580,000 of its unappropriated fund balance to reduce taxes.

***Encumbrance Accounting***

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

***Investments***

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

***Taxes Receivable***

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2007 are recorded as receivables net of reserves for estimated uncollectible of \$4,000.

***Capital Assets***

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2007

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

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

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

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

***Compensated Absences***

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

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

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

***Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the 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, 2007

***Fund Balance Reserves***

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

***Estimates***

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

**NOTE 2--PROPERTY TAXES**

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$817,887,849 as of April 1, 2007) and were due in two installments on July 1 and December 1. Taxes unpaid after the due date accrue interest at 12% per annum.

The Town collects taxes for the Lincoln-Woodstock Cooperative School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes which are remitted directly to the school district. Taxes appropriated during the year were \$3,083,625 and \$1,083,602 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, 2007, 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.

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2007

paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. The worker's compensation benefits and employer's liability provides coverage up to \$2,000,000 and includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

The Trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2007.

**NOTE 4—DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2007 are classified in the accompanying financial statements as follows:

|                            |                     |
|----------------------------|---------------------|
| Cash                       | \$ 1,757,002        |
| Investments                | <u>2,048,573</u>    |
| Total cash and investments | <u>\$ 3,805,575</u> |

Deposits and investments as of December 31, 2007 consist of the following:

|                                      |                     |
|--------------------------------------|---------------------|
| Cash on hand                         | \$ 250              |
| Deposits with financial institutions | 1,991,694           |
| Investments                          | <u>1,813,631</u>    |
| Total cash and investments           | <u>\$ 3,805,575</u> |

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

***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. Currently, the Town has no investment policy for assurance against custodial credit risk.

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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2007

Of the Town's deposits with financial institutions at year end, bank balances of \$412,247 were insured and \$894,639 were 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--CAPITAL ASSETS**

The following is a summary of changes in capital assets:

|   | Balance<br>1/1/07    | Additions         | Reductions  | Balance<br>12/31/07  |
|---|----------------------|-------------------|-------------|----------------------|
| Capital assets not being depreciated:         |                      |                   |             |                      |
| Land  | \$ 1,325,000         |                   |             | \$ 1,325,000         |
| Total capital assets not being depreciated    | <u>1,325,000</u>     | <u>\$ -</u>       | <u>\$ -</u> | <u>1,325,000</u>     |
| Other capital assets:                         |                      |                   |             |                      |
| Buildings and improvements                    | 4,537,695            | 281,773           |             | 4,819,468            |
| Vehicles and equipment                        | 988,763              | 66,638            |             | 1,055,401            |
| Land improvements                             | 230,199              |                   |             | 230,199              |
| Infrastructure                                | 14,078,917           | 297,074           | -           | 14,375,991           |
| Total other capital assets at historical cost | <u>19,835,574</u>    | <u>645,485</u>    | <u>-</u>    | <u>20,481,059</u>    |
| Less accumulated depreciation for:            |                      |                   |             |                      |
| Buildings and improvements                    | (1,080,967)          | (93,054)          |             | (1,174,021)          |
| Vehicles and equipment                        | (493,830)            | (90,889)          |             | (584,719)            |
| Land improvements                             | (93,443)             | (7,414)           |             | (100,857)            |
| Infrastructure                                | (3,676,119)          | (200,690)         |             | (3,876,809)          |
| Total accumulated depreciation                | <u>(5,344,359)</u>   | <u>(392,047)</u>  | <u>-</u>    | <u>(5,736,406)</u>   |
| Total other capital assets, net               | <u>14,491,215</u>    | <u>253,438</u>    | <u>-</u>    | <u>14,744,653</u>    |
| Total capital assets, net                     | <u>\$ 15,816,215</u> | <u>\$ 253,438</u> | <u>\$ -</u> | <u>\$ 16,069,653</u> |

Depreciation expense was charged to governmental functions as follows:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2007

|                                  |                   |
|----------------------------------|-------------------|
| General government               | \$ 34,777         |
| Public safety                    | 51,759            |
| Highways and streets             | 131,464           |
| Culture and recreation           | 19,142            |
| Sanitation                       | 40,692            |
| Water distribution and treatment | 114,213           |
|                                  | <u>\$ 392,047</u> |

The balance of the assets acquired through capital leases as of December 31, 2007 is as follows:

|                                |                  |
|--------------------------------|------------------|
| Vehicles and equipment         | \$ 22,590        |
| Less: Accumulated depreciation | (5,647)          |
|                                | <u>\$ 16,943</u> |

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

***Plan Description***

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

***Funding Policy***

Covered public safety and general employees are required to contribute 9.3% or 5.0% of their covered salary, respectively, and the Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 9.68% and 6.81%, respectively through June 30, 2007 and 11.84% and 8.74% respectively through December 31, 2007. The Town contributes 65% of the employer cost for public safety officers employed by the Town and the State contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. On-behalf fringe benefits (GASB Statement #24) contributed by the State of New Hampshire of \$22,375 have been reported as a revenue and expenditure in the General Fund of these Financial Statements.

Under State law (RSA-100:16), plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2007, 2006, and 2005 were \$97,780, \$75,975, and \$69,740, equal to the required contributions for those years.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2007

**NOTE 7—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.

*Changes in Long-Term Obligations* – The following is a summary of debt transactions of the Town for the year ended December 31, 2007:

| <u>Type</u>              | <u>Balance</u><br><u>1/1/07</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance</u><br><u>12/31/07</u> | <u>Current</u><br><u>Portion</u> |
|--------------------------|---------------------------------|------------------|-------------------|-----------------------------------|----------------------------------|
| General obligation bonds | \$ 5,419,180                    |                  | \$ 374,503        | \$ 5,044,677                      | \$ 379,794                       |
| Capital leases           |                                 | \$ 14,624        |                   | 14,624                            | 7,103                            |
| Compensated absences     | 70,312                          | 13,413           |                   | 83,725                            |                                  |
| Totals                   | <u>\$ 5,489,492</u>             | <u>\$ 28,037</u> | <u>\$ 374,503</u> | <u>\$ 5,143,026</u>               | <u>\$ 386,897</u>                |

*General long term debt* – Bonds payable at December 31, 2007 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%.   | \$ 1,630,000        |
| \$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%.  | 960,000             |
| \$1,510,000 - 1988 Capital Improvement Bonds due in annual installments of \$75,000 through January 15, 2009; interest at 7.5% to 7.82%.   | 150,000             |
| \$3,180,800 1993 Water Treatment Bonds due in semi-annual installments of \$105,841, including interest at 5.0%, through October 9, 2020 decreasing to \$103,490 on April 9, 2021, \$20,755 on October 9, 2021, and \$20,099 on April 9, 2022. | 2,064,677           |
| \$300,000 - 2005 Community Building Note due in annual installments of \$36,448, including interest at 4.0% through July 26, 2015.   | <u>240,000</u>      |
|  | <u>\$ 5,044,677</u> |

*Summary of Debt Service Requirements to Maturity* – The annual requirements to amortize General Obligation Bonds as of December 31, 2007 are as follows:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2007

| <u>Year Ending</u><br><u>December 31,</u> | <u>Principal</u>    | <u>Interest</u>     | <u>Totals</u>       |
|---|---------------------|---------------------|---------------------|
| 2008                                      | \$ 379,794          | \$ 227,551          | \$ 607,345          |
| 2009                                      | 385,352             | 210,353             | 595,705             |
| 2010                                      | 316,192             | 195,806             | 511,998             |
| 2011                                      | 322,327             | 183,483             | 505,810             |
| 2012                                      | 328,773             | 170,850             | 499,623             |
| 2013-2017                                 | 1,672,370           | 630,716             | 2,303,086           |
| 2018-2022                                 | 1,479,869           | 224,736             | 1,704,605           |
| 2023                                      | 160,000             | 7,840               | 167,840             |
|   | <u>\$ 5,044,677</u> | <u>\$ 1,851,335</u> | <u>\$ 6,896,012</u> |

The State of New Hampshire annually reimburses the Town for a portion of its water debt service. During 2007, reimbursements by the State were \$46,394.

*Authorized and Unissued Debt*– Long-term debt authorized and unissued at December 31, 2007 is as follows:

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

***Capital Lease Obligations***

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. Following is the individual capital lease obligation at December 31, 2007:

|  |                  |
|--|------------------|
| Police cruiser, due in annual installments of \$7,966<br>through April 2009, including interest at 5.90% | <u>\$ 14,624</u> |
|--|------------------|

Debt service requirements to retire capital lease obligations outstanding for governmental activities at December 31, 2007 are as follows:

| <u>Year Ending</u><br><u>December 31,</u> | <u>Principal</u> | <u>Interest</u> | <u>Totals</u>    |
|---|------------------|-----------------|------------------|
| 2008                                      | \$ 7,103         | \$ 863          | \$ 7,966         |
| 2009                                      | 7,521            | 444             | 7,965            |
|   | <u>\$ 14,624</u> | <u>\$ 1,307</u> | <u>\$ 15,931</u> |

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

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. The current year interfund balance is due to excess cash spent by the

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2007

general fund with a pending reimbursement to the capital projects fund. The Capital Reserve Funds have an interfund payable to the general fund for reimbursement of expenditures. Interfund balances at December 31, 2007 are as follows:

| <u>Fund</u>               | <u>Interfund<br/>Receivable</u> | <u>Interfund<br/>Payable</u> |
|---------------------------|---------------------------------|------------------------------|
| Major Funds:              |                                 |                              |
| General Fund              | \$ 302,095                      |                              |
| Capital Projects Fund     | 5,226                           |                              |
| Capital Reserve Funds     | 8,565                           | \$ 318,686                   |
| Other Governmental Funds: | 2,800                           |                              |
|                           | <u>\$ 318,686</u>               | <u>\$ 318,686</u>            |

During the year, several interfund transactions occurred between funds. The various operating transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2007 are as follows.

| <u>Fund</u>           | <u>Operating<br/>Transfers in</u> | <u>Operating<br/>Transfers out</u> |
|-----------------------|-----------------------------------|------------------------------------|
| Major Funds:          |                                   |                                    |
| General Fund          | \$ 208,921                        | \$ 516,149                         |
| Capital Reserve Funds | 516,149                           | 105,841                            |
| Capital Projects Fund |                                   | 103,080                            |
|                       | <u>\$ 725,070</u>                 | <u>\$ 725,070</u>                  |

**NOTE 9—TOP TAXPAYERS**

The following are the five major property owners as they relate to the assessed property valuation of \$817,887,849:

| <u>Taxpayer</u>                 | <u>Property<br/>Valuation</u> | <u>Percentage<br/>of Total<br/>Valuation</u> |
|---------------------------------|-------------------------------|--|
| Centex Homes                    | \$ 30,550,900                 | 3.74%  |
| Loon Mountain LLC               | 18,554,670                    | 2.27%  |
| Village Lodge Condominium UOA   | 13,745,220                    | 1.68%  |
| Southern Peaks at Pollard Brook | 13,453,463                    | 1.64%  |
| Beacon Motel, Inc               | 6,886,150                     | 0.84%  |

**NOTE 10—PERMANENT FUNDS**

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs. Principal and income balances at December 31, 2007 are as follows:

|                | <u>Principal</u> | <u>Income</u> | <u>Total</u> |
|----------------|------------------|---------------|--------------|
| Cemetery Funds | \$ 58,509        | \$ 5,411      | \$ 63,920    |

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2007

**NOTE 11—RESTRICTED NET ASSETS**

Net assets are restricted for specific purposes at December 31, 2007 as follows:

|                  |                     |
|------------------|---------------------|
| Endowments       | \$ 58,509           |
| Capital projects | 462,963             |
| Capital reserve  | <u>798,039</u>      |
|                  | <u>\$ 1,319,511</u> |

**NOTE 12--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.



SCHEDULE 1

**TOWN OF LINCOLN, NEW HAMPSHIRE**

**Schedule of Revenues, Expenditures and Changes in Fund Balances**

**Budget and Actual (Budgetary Basis) - General Fund**

For the Year Ended December 31, 2007

|  | <u>Budgeted Amounts</u> |                   | <u>Actual</u>       | Variance with<br>Final Budget -<br>Favorable<br>(Unfavorable) |
|--|-------------------------|-------------------|---------------------|---|
|  | <u>Original</u>         | <u>Final</u>      | <u>Amounts</u>      |   |
| Revenues:  |                         |                   |                     |   |
| Taxes  | \$ 2,486,012            | \$ 2,486,012      | \$ 2,548,038        | \$ 62,026   |
| Licenses and permits   | 284,319                 | 284,319           | 303,973             | 19,654  |
| Intergovernmental  | 382,389                 | 382,389           | 379,755             | (2,634)   |
| Charges for services   | 439,531                 | 439,531           | 445,614             | 6,083   |
| Interest income  | 35,000                  | 35,000            | 54,555              | 19,555  |
| Miscellaneous  | 70,999                  | 70,999            | 100,653             | 29,654  |
| Total Revenues   | <u>3,698,250</u>        | <u>3,698,250</u>  | <u>3,832,588</u>    | <u>134,338</u>  |
| Expenditures:  |                         |                   |                     |   |
| Current:   |                         |                   |                     |   |
| General government   | 955,130                 | 955,130           | 876,925             | 78,205  |
| Public safety  | 808,592                 | 808,592           | 798,101             | 10,491  |
| Highways and streets   | 237,925                 | 220,961           | 228,869             | (7,908)   |
| Health and welfare   | 63,635                  | 63,635            | 65,634              | (1,999)   |
| Sanitation   | 443,942                 | 443,942           | 428,200             | 15,742  |
| Water treatment and distribution   | 215,923                 | 215,923           | 226,330             | (10,407)  |
| Culture and recreation   | 305,005                 | 305,005           | 302,809             | 2,196   |
| Capital outlay   | 79,369                  | 8,000             | 7,966               | 34  |
| Debt service   |                         |                   |                     |   |
| Principal retirement   | 374,503                 | 374,503           | 374,503             | -   |
| Interest and fiscal charges  | 244,446                 | 244,447           | 244,444             | 3   |
| Total Expenditures   | <u>3,728,470</u>        | <u>3,640,138</u>  | <u>3,553,781</u>    | <u>86,357</u>   |
| Excess revenues over<br>(under) expenditures                             | <u>(30,220)</u>         | <u>58,112</u>     | <u>278,807</u>      | <u>220,695</u>  |
| Other financing sources (uses):  |                         |                   |                     |   |
| Operating transfers in   | -                       | -                 | 208,921             | 208,921   |
| Operating transfers out  | (621,149)               | (621,149)         | (516,149)           | 105,000   |
| Total other financing sources (uses)                                     | <u>(621,149)</u>        | <u>(621,149)</u>  | <u>(307,228)</u>    | <u>313,921</u>  |
| Excess of Revenues and other Sources over<br>Expenditures and other uses | <u>(651,369)</u>        | <u>(563,037)</u>  | <u>(28,421)</u>     | <u>534,616</u>  |
| Fund balances at beginning of year                                       |                         |                   |                     |   |
| - Budgetary Basis  | <u>1,215,691</u>        | <u>1,215,691</u>  | <u>1,215,691</u>    | <u>-</u>  |
| Fund balances at end of year   |                         |                   |                     |   |
| - Budgetary Basis  | <u>\$ 564,322</u>       | <u>\$ 652,654</u> | <u>\$ 1,187,270</u> | <u>\$ 534,616</u>   |

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
December 31, 2007

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

***General Fund***

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

|   | Revenues<br>and Other<br>Financing<br>Sources | Expenditures<br>and Other<br>Financing<br>Uses |
|---|---|--|
| Exhibit D   | \$ 3,887,031                                  | \$ 4,107,255                                   |
| Difference in property taxes meeting<br>susceptible to accrual criteria | 191,477                                       |  |
| On-behalf fringe benefits   | (22,375)                                      | (22,375)                                       |
| Capital lease proceeds  | (14,624)                                      | (14,624)                                       |
| Encumbrances, December 31, 2007   |   | 2,674  |
| Encumbrances, December 31, 2006   |   | (3,000)  |
| Schedule 1  | <u>\$ 4,041,509</u>                           | <u>\$ 4,069,930</u>                            |

**NOTE 2--BUDGETARY FUND BALANCES**

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

|   |                     |
|---|---------------------|
| Unreserved:                                   |                     |
| Designated for subsequent years' expenditures | \$ 88,332           |
| Undesignated                                  | <u>1,098,938</u>    |
|   | <u>\$ 1,187,270</u> |

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

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

|                                |                  |
|--------------------------------|------------------|
| Unexpended highway block grant | <u>\$ 88,332</u> |
|--------------------------------|------------------|

SCHEDULE A  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds**  
December 31, 2007

|                           | Water<br>Impact Fees<br><u>Fund</u> | Permanent<br><u>Fund</u> | Combining<br><u>Totals</u> |
|---------------------------|-------------------------------------|--------------------------|----------------------------|
| <b>ASSETS</b>             |                                     |                          |                            |
| Cash and cash equivalents | \$ 159,365                          | \$ 2,886                 | \$ 162,251                 |
| Investments               | 188,719                             | 58,234                   | 246,953                    |
| Due from other funds      |                                     | 2,800                    | 2,800                      |
| Total Assets              | <u>\$ 348,084</u>                   | <u>\$ 63,920</u>         | <u>\$ 412,004</u>          |
| <b>FUND BALANCES</b>      |                                     |                          |                            |
| Reserved for endowments   |                                     | \$ 58,509                | \$ 58,509                  |
| Unreserved, reported in:  |                                     |                          |                            |
| Special revenue funds     | \$ 348,084                          |                          | 348,084                    |
| Permanent funds           |                                     | 5,411                    | 5,411                      |
| Total Fund Balances       | <u>\$ 348,084</u>                   | <u>\$ 63,920</u>         | <u>\$ 412,004</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, 2007

|                                     | Water<br>Impact Fees<br><u>Fund</u> | Permanent<br><u>Funds</u> | Combining<br><u>Totals</u> |
|-------------------------------------|-------------------------------------|---------------------------|----------------------------|
| Revenues:                           |                                     |                           |                            |
| Interest income                     | \$ 8,844                            | \$ 2,870                  | \$ 11,714                  |
| Miscellaneous                       | <u>147,750</u>                      | <u>2,800</u>              | <u>150,550</u>             |
| Total Revenues                      | <u>156,594</u>                      | <u>5,670</u>              | <u>162,264</u>             |
| Excess of Revenues and Expenditures | 156,594                             | 5,670                     | 162,264                    |
| Fund Balances - January 1           | <u>191,490</u>                      | <u>58,250</u>             | <u>249,740</u>             |
| Fund Balances - December 31         | <u>\$ 348,084</u>                   | <u>\$ 63,920</u>          | <u>\$ 412,004</u>          |



RICHARD S. BROTHERS, COMMISSIONER  
DARRELL L. GATES, DEPUTY COMMISSIONER

ADMINISTRATIVE OFFICE  
32 SOUTH MAIN STREET  
CONCORD, NH 03301-4857



December 18, 2008

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

Dear Mr. Joseph,

Thank you for your assistance in providing the data we needed to produce the 2008 edition of *New Hampshire Community Profiles*. This year, the community survey was a great success—with responses received from nearly all of New Hampshire's municipalities. To show our appreciation, enclosed is a copy of your community's profile for your records.

The information you provide is vital to making the *New Hampshire Community Profiles* a useful resource for residents, planners, businesses, government officials, and others. Without your assistance, publication of this information would not be possible.

To see profiles for all communities, visit our web site at <[www.nh.gov/nhes/elmi](http://www.nh.gov/nhes/elmi)> and select *Community Profiles* from the Fast Find drop-down menu on the left of the screen. I also invite you to browse our web site for other economic and labor market information that may be of use to you and your community, and hope you bookmark the site as one of your favorites.

If you have any questions or comments regarding the profile, please contact us by phone (228-4124) or by e-mail ([elmi@nhes.nh.gov](mailto:elmi@nhes.nh.gov)). Thank you again for taking the time to respond to our survey.

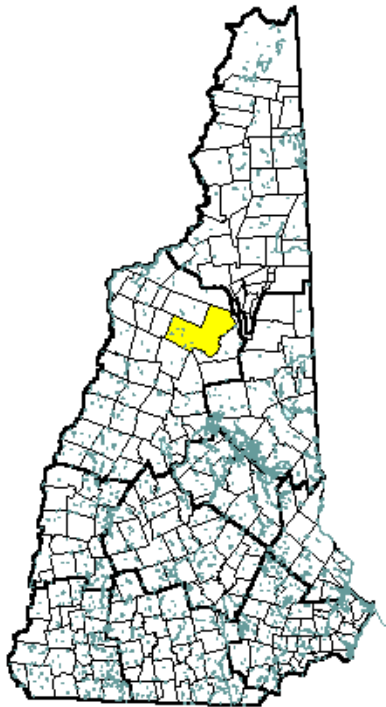
Sincerely,

Richard Ricker, Director  
Economic & Labor Market Information Bureau  
New Hampshire Employment Security

*Each community is granted permission to reprint or maintain a link from your community's web site to the profiles on the Economic & Labor Market Information Bureau's web site. When reprinting, please ensure that the disclaimer at the bottom of the page remains intact.*

# 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  
townhall@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

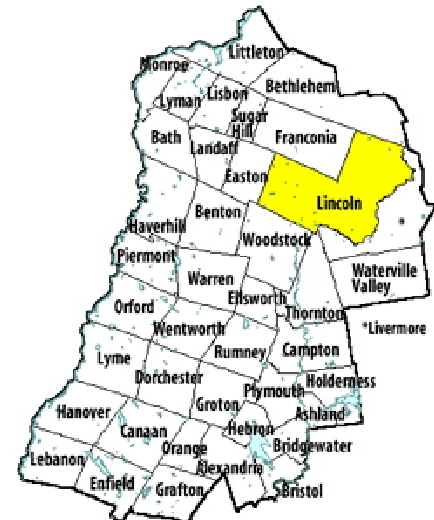
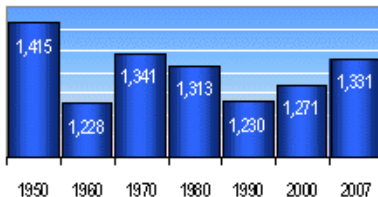
**Origin:** Long before Abraham Lincoln's birth, this town was named in 1764 for Henry Clinton, ninth Earl of Lincoln, a cousin to the Wentworths. He held the position of Comptroller of Customs for the port of London under George II and George III, which was important to trade between America and England. 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:** Lincoln was one of five communities with a decrease in population over the last five decades. Population change for Lincoln totaled 144, from 1,415 in 1950 down to 1,271 in 2000. The largest decennial percent change was a 13 percent decrease between 1950 and 1960. The 2007 Census estimate for Lincoln was 1,331 residents, which ranked

168th among New Hampshire's incorporated cities and towns.



Grafton County

**Population Density and Land Area** (NH Office of Energy & Planning): 10.1 persons per square mile of land area. Lincoln contains 130.8 square miles of land area and 0.2 square miles of inland water area.

Economic & Labor Market Information Bureau, NH Employment Security, 2008. Community Response Received 08/15/08

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

**MUNICIPAL SERVICES**

|  |                       |
|--|-----------------------|
| Type of Government                     | <b>Town Manager</b>   |
| Budget: Municipal Appropriations, 2007 | <b>\$4,234,596</b>    |
| Budget: School Appropriations, 2007    | <b>\$5,967,065</b>    |
| Zoning Ordinance                       | <b>1986/07</b>        |
| Master Plan                            | <b>2003</b>           |
| Capital Improvement Plan               | <b>Yes</b>            |
| Industrial Plans Reviewed By           | <b>Planning Board</b> |

**Boards and Commissions**

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

Appointed: **Planning; Zoning**

Public Library **Lincoln Public**

**EMERGENCY SERVICES**

|                            |                  |
|----------------------------|------------------|
| Police Department          | <b>Full-time</b> |
| Fire Department            | <b>Volunteer</b> |
| Town Fire Insurance Rating | <b>6/9</b>       |
| Emergency Medical Service  | <b>Volunteer</b> |

|                                      |                 |              |
|--------------------------------------|-----------------|--------------|
| Nearest Hospital(s)                  | Distance        | Staffed Beds |
| <b>Speare Memorial, Plymouth</b>     | <b>23 miles</b> | <b>25</b>    |
| <b>Littleton Regional, Littleton</b> | <b>28 miles</b> | <b>25</b>    |
| <b>Cottage Hospital, Woodsville</b>  | <b>26 miles</b> | <b>25</b>    |

**UTILITIES**

|                      |                           |
|----------------------|---------------------------|
| Electric Supplier    | <b>NH Electric Coop</b>   |
| Natural Gas Supplier | <b>Liquid Propane Gas</b> |
| Water Supplier       | <b>Municipal</b>          |

|                                      |                  |
|--------------------------------------|------------------|
| Sanitation                           | <b>Municipal</b> |
| Municipal Wastewater Treatment Plant | <b>Yes</b>       |
| Solid Waste Disposal                 |                  |
| Curbside Trash Pickup                | <b>none</b>      |
| Pay-As-You-Throw Program             | <b>No</b>        |
| Recycling Program                    | <b>Mandatory</b> |

|                                       |                  |
|---------------------------------------|------------------|
| Telephone Company                     | <b>Fairpoint</b> |
| Cellular Telephone Access             | <b>Yes</b>       |
| Cable Television Access               | <b>Yes</b>       |
| Public Access Television Station      | <b>Yes</b>       |
| High Speed Internet Service: Business | <b>Yes</b>       |
| Residential                           | <b>Yes</b>       |

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

|  |               |
|--|---------------|
| 2007 Total Tax Rate (per \$1000 of value)      | <b>\$8.15</b> |
| 2007 Equalization Ratio                        | <b>96.5</b>   |
| 2007 Full Value Tax Rate (per \$1000 of value) | <b>\$7.81</b> |

**2007 Percent of Local Assessed Valuation by Property Type**

|  |              |
|--|--------------|
| Residential Land and Buildings           | <b>83.7%</b> |
| Commercial Land and Buildings            | <b>15.1%</b> |
| Public Utilities, Current Use, and Other | <b>1.2%</b>  |

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

|  |              |
|--|--------------|
| 2007 Total Housing Units                 | <b>2,582</b> |
| 2007 Single-Family Units                 | <b>617</b>   |
| Residential Permits, Net Change of Units | <b>22</b>    |
| 2007 Multi-Family Units                  | <b>1,875</b> |
| Residential Permits, Net Change of Units | <b>18</b>    |
| 2007 Manufactured Housing Units          | <b>90</b>    |

**DEMOGRAPHICS**

(US Census Bureau)

| Total Population | Community    | County        |
|------------------|--------------|---------------|
| 2007             | <b>1,331</b> | <b>85,514</b> |
| 2000             | <b>1,271</b> | <b>81,826</b> |
| 1990             | <b>1,230</b> | <b>74,998</b> |
| 1980             | <b>1,313</b> | <b>65,806</b> |
| 1970             | <b>1,341</b> | <b>54,914</b> |

**Census 2000 Demographics**

| Population by Gender |            |                   |
|----------------------|------------|-------------------|
| Male                 | <b>633</b> | Female <b>638</b> |

**Population by Age Group**

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

**Educational Attainment, population 25 years and over**

|                                |              |
|--------------------------------|--------------|
| High school graduate or higher | <b>82.0%</b> |
| Bachelor's degree or higher    | <b>16.1%</b> |

**ANNUAL INCOME, 1999**

(US Census Bureau)

|                               |                 |
|-------------------------------|-----------------|
| Per capita income             | <b>\$17,998</b> |
| Median 4-person family income | <b>\$44,063</b> |
| Median household income       | <b>\$28,523</b> |

**Median Earnings, full-time, year-round workers**

|        |                 |
|--------|-----------------|
| Male   | <b>\$25,263</b> |
| Female | <b>\$22,784</b> |

|                                  |             |
|----------------------------------|-------------|
| Families below the poverty level | <b>3.4%</b> |
|----------------------------------|-------------|

**LABOR FORCE**

(NHES – ELMI)

| Annual Average       | 1997        | 2007        |
|----------------------|-------------|-------------|
| Civilian labor force | <b>657</b>  | <b>760</b>  |
| Employed             | <b>612</b>  | <b>731</b>  |
| Unemployed           | <b>45</b>   | <b>29</b>   |
| Unemployment rate    | <b>6.8%</b> | <b>3.8%</b> |

**EMPLOYMENT & WAGES**

(NHES – ELMI)

| Annual Average Covered Employment       | 1997         | 2007         |
|---|--------------|--------------|
| Goods Producing Industries              |              |              |
| Average Employment                      | <b>169</b>   | <b>n</b>     |
| Average Weekly Wage                     | <b>\$539</b> | <b>n</b>     |
| Service Providing Industries            |              |              |
| Average Employment                      | <b>1,274</b> | <b>n</b>     |
| Average Weekly Wage                     | <b>\$277</b> | <b>n</b>     |
| Total Private Industry                  |              |              |
| Average Employment                      | <b>1,443</b> | <b>2,002</b> |
| Average Weekly Wage                     | <b>\$308</b> | <b>\$657</b> |
| Government (Federal, State, and Local)  |              |              |
| Average Employment                      | <b>171</b>   | <b>150</b>   |
| Average Weekly Wage                     | <b>\$337</b> | <b>\$640</b> |
| Total, Private Industry plus Government |              |              |
| Average Employment                      | <b>1,613</b> | <b>2,152</b> |
| Average Weekly Wage                     | <b>\$311</b> | <b>\$656</b> |

n = indicates that data does not meet disclosure standards

**EDUCATION AND CHILD CARE**

Schools students attend: **Grades K-12 are part of Lincoln-Woodstock Cooperative (Lincoln, Woodstock)** District: **SAU 68**  
 Career Technology Center(s): **Plymouth Regional High School** Region: **05**

| Educational Facilities | Elementary   | Middle/Junior High | High School | Private/Parochial |
|------------------------|--------------|--------------------|-------------|-------------------|
| Number of Schools      | <b>1</b>     | <b>1</b>           | <b>1</b>    |                   |
| Grade Levels           | <b>K 1-5</b> | <b>6-8</b>         | <b>9-12</b> |                   |
| Total Enrollment       | <b>160</b>   | <b>84</b>          | <b>125</b>  |                   |

NH Licensed Child Care Facilities, 2008: Total Facilities: **4** Total Capacity: **92**

Nearest Community College: **Lakes Region**

Nearest Colleges or Universities: **Plymouth State University**

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

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

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

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

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

**RECREATION, ATTRACTIONS, AND EVENTS**

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



# 2008 Vital Statistics

## Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2008

| Date of Birth | Child's Name                   | Father's Name      | Mother's Name        | Place of Birth |
|---------------|--------------------------------|--------------------|----------------------|----------------|
| 01/14/2008    | Natalie Jane Brantley          | Joel Brantley      | Hannah Brantley      | Plymouth, NH   |
| 02/01/2008    | Edna Simone Gionet Dutilly     | William Dutilly    | Tammy Dutilly        | Littleton, NH  |
| 02/05/2008    | Katelynn May Huntoon           | Roy Huntoon        | Clarissa Hemenway    | Plymouth, NH   |
| 02/13/2008    | Justin Michael Zimmer          | John Zimmer        | Melissa Zimmer       | Plymouth, NH   |
| 03/11/2008    | Maddison J Willey              | Aaron Wiley        | Alexandria Willey    | Littleton, NH  |
| 04/02/2008    | Evan Daniel Bujead             | Joseph Bujead      | Claire Bujead        | Littleton, NH  |
| 04/09/2008    | Samuel James Martin            | James Martin       | Victoria Martin      | Plymouth, NH   |
| 05/20/2008    | Adora Maria Fresolone          | Paul Fresolone     | Gergana Fresolone    | Littleton, NH  |
| 06/20/2008    | Kacen Wayne Burrows            | Kevin Burrows      | Amanda Eigabroadt    | Plymouth, NH   |
| 08/02/2008    | Annamaria Zissimula Krasanakis | Ioannis Krasanakis | Ioanna Achladianakis | Littleton, NH  |
| 08/17/2008    | John Pierce McQuade            |                    | Kelly Burrows        | Littleton, NH  |
| 09/20/2008    | Izabella Chloe Alan Conn       | Joseph Conn        | Ashley Wharem        | Littleton, NH  |
| 11/15/2008    | Klover Anne Murphy             | Daniel Wirth       | Virginia Murphy      | Lebanon, NH    |
| 12/03/2008    | Jayna Taryn Davidoff           | Adam Davidoff      | Peggy Davidoff       | Littleton, NH  |
| 12/16/2008    | Gideon Nathaniel Wright        | Eric Wright        | Rosanna Wright       | Lincoln, NH    |
| 12/20/2008    | Pooja Nilesh Patel             | Nilesh Patel       | Amita Patel          | Plymouth, NH   |

# 2008 Vital Statistics

## Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2008

| <b>Date of<br/>Marriage</b> | <b>Groom's<br/>Name</b> | <b>Groom's<br/>Residence</b> | <b>Bride's<br/>Name</b> | <b>Bride's<br/>Residence</b> | <b>Place of<br/>Marriage</b> |
|-----------------------------|-------------------------|------------------------------|-------------------------|------------------------------|------------------------------|
| 05/18/2008                  | Joseph M Duarte         | Lincoln, NH                  | Cheryl L Salazar        | Lincoln, NH                  | Sanbornton                   |
| 06/28/2008                  | Troy A White            | Lincoln, NH                  | Brook T Bartlett        | Lincoln, NH                  | Moultonborough               |
| 07/04/2008                  | Wayne A Wright          | Lincoln, NH                  | Darlene M Medeiros      | Lincoln, NH                  | Lincoln                      |
| 08/09/2008                  | Ryan L Amtmann          | Lincoln, NH                  | Natalie Grantley        | Lincoln, NH                  | Bretton Woods                |
| 08/09/2008                  | Eric A Sothard          | Lincoln, NH                  | Tiffany F Rand          | Lincoln, NH                  | Lincoln                      |
| 08/16/2008                  | Ryan B Weeden           | Lincoln, NH                  | Jasmine K Furbush       | Lincoln, NH                  | Colebrook                    |
| 08/19/2008                  | Leonard A Blake         | Lincoln, NH                  | Nicola Craven           | Lincoln, NH                  | Lincoln                      |
| 08/23/2008                  | Matthew R Harrington    | Lincoln, NH                  | Jamie L Gilpatric       | Lincoln, NH                  | Franklin                     |
| 09/13/2008                  | William J Coutts        | Lincoln, NH                  | Ashley A Leclerc        | Lincoln, NH                  | Thornton                     |
| 10/03/2008                  | Joseph E Conn           | Lincoln, NH                  | Ashley M Whareem        | Lincoln, NH                  | Littleton                    |

# 2008 Vital Statistics

## Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2008

| <u>Date of Death</u> | <u>Decedent's Name</u> | <u>Father's Name</u> | <u>Mother's Maiden Name</u> | <u>Place of Death</u> | <u>Military</u> |
|----------------------|------------------------|----------------------|-----------------------------|-----------------------|-----------------|
| 01/09/2008           | Edith St Hilaire       | Samuel Fulton        | Amelia Cameron              | Franconia             | N               |
| 01/19/2008           | Goldie Greenwood       | David Hooker         | Martha Powers               | Littleton             | N               |
| 01/22/2008           | Robert Leclerc         | Rosario Leclerc      | Goldie Rogers               | Manchester            | Y               |
| 02/12/2008           | Eleanor Clark          | Frederick McNamara   | Beatrice O'Reilly           | Littleton             | N               |
| 04/07/2008           | Maureen Anderson       | Thomas Banfield      | Maria Viggiano              | Lincoln               | N               |
| 07/09/2008           | James Edmonson         | Woodrow Edmonson     | Signoria Lovan              | Plymouth              | N               |
| 08/02/2008           | Peter Johnson Jr.      | Peter Johnson Sr.    | Margaret Tucker             | Concord               | N               |
| 08/23/2008           | Paul LaRue             | Burt LaRue           | Mayford Courser             | Lincoln               | N               |
| 09/27/2008           | Frank Jordan           | Frank Jordan         | Mary Parrish                | Lincoln               | N               |
| 10/26/2008           | William Lennon         | Edward Lennon        | Grace Johnson               | Concord               | N               |
| 12/09/2008           | Edward McGinley        | James McGinley       | Leona Fougere               | Plymouth              | N               |

## ~ NOTES ~

### **Significant Dates (March – December 2009)**

|              |   |
|--------------|---|
| March 8:     | Daylight Saving Time Begins   |
| March 9:     | Last day to accept absentee ballots filed in person   |
| March 10:    | 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.) |
| March 19:    | School Board Elections at 7:00 p.m. – Elementary Building   |
| April 15:    | Last Day for eligible residents to file for 2009 property tax credits and/or exemptions for: veterans/elderly/blind   |
| May 1:       | Annual Dog License Renewals Due   |
| May 25:      | Memorial Day – Town Offices Closed  |
| June 12:     | Lin-Wood High School Graduation   |
| June 22:     | First day of Lincoln-Woodstock Recreation Dept.'s Summer Camp (Registration starts June 1)  |
| July 1:      | Last Day to pay 1st Property Tax Bill before interest accrues   |
| July 4:      | Independence Day – Town Offices Closed Friday   |
| September 7: | Labor Day – Town Offices Closed   |
| October 12:  | Columbus Day – Town Offices Closed  |
| November 1:  | Daylight Saving Time Ends   |
| November 26: | Thanksgiving Day – Town Offices Closed Thursday & Friday  |
| December 1:  | Last day to pay 2nd Property Tax Bill before interest accrues   |
| December 25: | Christmas Day – Town Offices Closed   |



*Our town report this year recognizes the Lincoln-Woodstock Solid Waste Facility. We two towns share equally in the operational and maintenance costs as established in 1981 by a "cooperative waste disposal agreement" This agreement in its present form will extend through June 2014 and has proved to be a healthy partnership and great benefit to both communities.*

*The service the facility provides is so essential and has been made so convenient for our use that we citizens hardly give it a thought but what a difference it makes in our lives. Many of us remember the open dump that existed for generations and the acrid and poisonous smoke that filled the valley on many days. This facility is now a transfer station and a recycling center and we sell our recyclables to help offset the costs. The proper disposal of plastics, hazardous household waste, batteries, fluorescent lights, TV's, refrigerators, freezers, paints, solvents, oils and much else has made our communities and our country healthier. We thank all past employees and our current staff Jimmy Conn and Russ Clark for their efforts, and most especially Paul Beaudin, who is in his 11th year as facility manager.*

