

# **TOWN OF LINCOLN NEW HAMPSHIRE 2016 ANNUAL REPORT**

**A tribute to the Adams Memorial Bridge  
Dedicated December 14, 2016**



# **TOWN OF LINCOLN** **DIRECTORY**

**FIRE EMERGENCY 911**  
**AMBULANCE EMERGENCY 911**  
**POLICE EMERGENCY 911**

**NH POISON CONTROL CENTER 1-800-562-8236**

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 Dept. (Business Line).....	<a href="mailto:policechief@lincolnnh.org">policechief@lincolnnh.org</a>	745-2238
Police Dept. Admin. Asst.....	<a href="mailto:adminassist@lincolnnh.org">adminassist@lincolnnh.org</a>	745-2238
Police Department Fax No.....		745-8694
Fire Department (Business Line).....		745-2344
Solid Waste Facility.....	<a href="mailto:solidwaste@lincolnnh.org">solidwaste@lincolnnh.org</a> .....	745-6626
Public Works Garage.....	<a href="mailto:publicworks@lincolnnh.org">publicworks@lincolnnh.org</a>	745-6250
Water Treatment Plant.....	<a href="mailto:water@lincolnnh.org">water@lincolnnh.org</a> .....	745-9306
Wastewater Treatment Plant.....	<a href="mailto:publicworks@lincolnnh.org">publicworks@lincolnnh.org</a> .....	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 am - 4:30 pm
Planning & Zoning Office.....	Mon. - Fri.	8:00 am - 4:30 pm
Town Clerk/Tax Collector.....	Mon. - Fri.	8:00 am - 4:00 pm
Solid Waste Facility.....	Fri. – Tue	8:00 am - 4:30 pm
	Wednesday - CLOSED	
	Thurs.	8:00 am – 1:00 pm
Recreation Department.....	Mon. - Thurs.	8:00 am - 4:00 pm
Lincoln Public Library.....	Mon. - Fri.	10:00 am – 8:00 pm
	Saturday	10:00 am – 2:00 pm

**[www.LincolnNH.org](http://www.LincolnNH.org)**

# **LINCOLN NEW HAMPSHIRE**



# **ANNUAL REPORT 2016**





# *Town of Lincoln*

Lincoln Town Hall  
148 Main Street – PO Box 25  
Lincoln, New Hampshire 03251-0025



Phone: 603-745-2757 • Fax: 603-745-6743 • E-mail: [Townhall@lincolnnh.org](mailto:Townhall@lincolnnh.org) • Office Hours: Mon-Fri 8am-4:30pm

## PUBLIC NOTICE

**PLEASE NOTE THE NEW TIME FOR TOWN MEETING!**

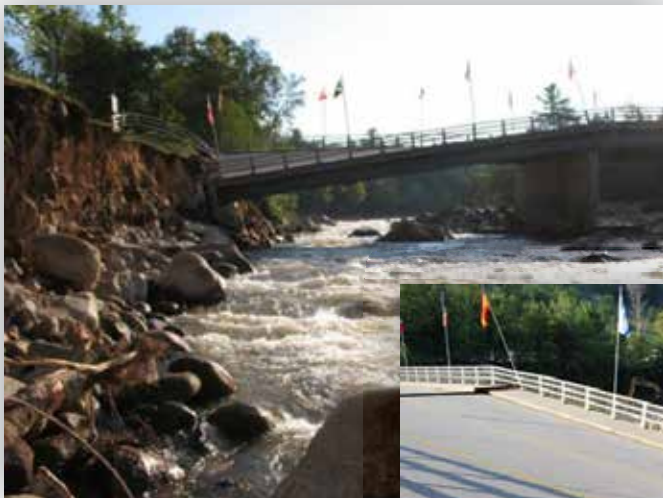
**MARCH 14th, 2017 TOWN MEETING WILL  
BEGIN**

**AT 6:30 PM AT LIN-WOOD HIGH SCHOOL.**

**VOTING WILL BEGIN AT 10:00 am AND GO TO  
6:00 pm IN THE MULTI-PURPOSE ROOM.**

**THE TOWN BUSINESS MEETING WILL BEGIN  
AT 6:30 PM IN THE HIGH SCHOOL GYM.**





Irene's destruction  
of the Loon Mt. Bridge



Temporary fix  
in place.

Our beautiful new  
Adams Memorial  
Bridge 2016.



## Adams Memorial Bridge Dedication

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The Adams Family would like to thank the Town of Lincoln for the ceremony on December 14, 2016 dedicating and naming the new bridge to Loon Mountain, “The Adams Memorial Bridge.” The visions of Sherman Adams and his first exploration of the slopes in the winter of 1964 were realized in the opening of the ski area 50 years ago on December 27, 1966. Over the subsequent years of his leadership, the continued involvement of his extended family, and the dedication of many employees, has made Loon Mountain one of this country’s premier ski resorts. Thanks to the Town of Lincoln for this recognition, and thanks to all of the Town’s people who have contributed in making the “dream” possible.

--- Karin Martel

*Adam’s Family Descendent*



MARGARET WOOD HASSAN  
Governor

**STATE OF NEW HAMPSHIRE**  
OFFICE OF THE GOVERNOR

December 14, 2016

Dear Friends,

I regret that I cannot be there with you in person, but I join you in celebrating the ribbon cutting for the new Adams Memorial Bridge.

Our travel and tourism industry is integral to our economy and will continue to play an important role as we work to build a more innovative economic future, one where all of our people can enjoy in the high quality of life we are known for in the Granite State. By helping to facilitate visitor and resident access to Loon Mountain Resort, the newly renovated Adams Memorial Bridge will help boost our travel and tourism industry, as well as the local economy, and will have a ripple effect across the entire state. It is also a fitting tribute to the late Governor Sherman Adams, Loon's founder, who understood the importance of travel and tourism to our economy and state.

I commend everyone here for your hard work and dedication to rebuilding this bridge after it was damaged by Tropical Storm Irene. Your efforts represent one of the things I love most about New Hampshire – the “all-hands-on-deck” spirit of our people, where we roll up our sleeves, pitch in and work together to address our challenges and improve our communities. This new bridge will allow visitors and residents to enjoy the unmatched natural beauty of the region, exciting recreational activities and the rich culture and history that the Granite State is known for.

Once again, congratulations on today's ribbon-cutting ceremony. The efforts of everyone here are helping to make New Hampshire an even better place to work, live, visit and raise a family. I look forward to continue working together to build an even stronger, more innovative New Hampshire.

With every good wish,

Margaret Wood Hassan  
Governor

107 North Main Street, State House - Rm 208, Concord, New Hampshire 03301  
Telephone (603) 271-2121 • FAX (603) 271-7640  
Website: <http://www.nh.gov/> • Email: [governorhassan@nh.gov](mailto:governorhassan@nh.gov)  
TDD Access: Relay NH 1-800-735-2964







August 28, 2011, Hurricane Irene generated torrential downpours and flooding which caused the northern section of the Loon Mountain Bridge to collapse. A temporary bridge was put in place pending construction of a new bridge. Construction began in December 2014 at a cost of \$6 million. Town officials worked with government agencies, and, as a result, the Town of Lincoln was only responsible for 5% of the cost for the new bridge, 75% of the cost being covered by the Federal Emergency Management Agency (FEMA) and 20% by the NH Department of Transportation. The new bridge, which was designed to withstand future extreme weather events, was open to traffic on September 2016.



On August 2, 2016, Lincoln and Woodstock held our first large community National Night Out event. This national event is sponsored by local police departments to celebrate their ongoing relationship with the communities they serve. This event included not just the Lincoln and Woodstock police, but also the Lincoln and Woodstock fire departments and the Linwood Ambulance service. The event was located at the Hobo Railroad where local restaurants, vendors, and police officers served food. Numerous activities were set up for kids and adults alike. Any proceeds benefitted the Lincoln Woodstock Rotary Interact Club.



The Lincoln-Woodstock Community National Night Out was the brainchild of Lincoln Police Officer Jeanine Wood with the help of Administrative Assistant Kara Baker. Prior to now the Lincoln Police had only sponsored a small event attended by a few people. Officer Wood asked that the Woodstock Police be asked to co-host and that the Lincoln and Woodstock fire departments and the Linwood Ambulance also be included. A committee of citizens from Lincoln and Woodstock supported them in coordinating the event. Both Officer Wood and Administrative Assistant Baker dedicated themselves to creating a very successful public service event enjoyed by all. For this, they received a Community Involvement Award from McDonald Restaurants, intended to recognize police officers for going above and beyond the line of duty as well as those who are highly invested in the community.



It is with a great sense of gratitude and appreciation that this year's annual report give thanks to our former State Representative (R-Grafton 5) Edmond Gionet, and recognizes his many contributions to the Town of Lincoln. Mr. Gionet retired from the State House after 14 years of service, as well as served on the Board of Selectmen from 1970–1974, 1981–1987 and 1999–2002 totaling 15 years of service to our town. Mr. Gionet has lived his entire life in the Town of Lincoln and devoted his time to his family and community affairs. During his span of service he has overseen the distribution of aid to the needy, voiced support for projects which would benefit long standing residents of the community and encouraged orderly growth.

## Table of Contents

Destruction and Dedication .....	3
In Memoriam .....	8
Town Officers .....	10
Selectmen's Report .....	12
Town Manager .....	13
Public Works Department .....	15
Planning and Zoning Department .....	16
Police and Emergency Management Departments .....	22
Fire Department .....	24
Health Officer's Report .....	27
Welfare Officer's Report .....	28
Library Report .....	29
Cemetary Trustees .....	30
Lincoln-Woodstock Recreation Department .....	37
Solid Waste Facility .....	40
Tax Collector MS-61 .....	41
Town Clerk's Report .....	44
Statement of Appropriations .....	45
Summary of Valuation .....	46
Treasurer's Report .....	47
Trustees of the Trust Fund .....	48
Statement of Budgeted and Actual Revenues .....	50
Detailed Statement of Payments .....	51
Minutes of Town Meeting .....	57
Warrant and Budget 2016 .....	69
Inventory of Property .....	89
Payroll by Department .....	90
Long Term Debt Schedule .....	93
North Country Senator Woodburn .....	96
House Accomplishments .....	97
North County Council .....	98
Linwood Ambulance Service .....	99
Ammonoosuc Community Health Services .....	100
Lincoln-Woodstock Chamber of Commerce .....	101
CADY Report .....	102
UNH Cooperative Extension .....	104
Financial Statements and Independent Auditor's Report .....	105
Community Profiles .....	159
Vital Statistics .....	162

## IN MEMORIAM

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Captain Steven M. Bomba was a valued member of the Lincoln Fire Department for over 6 years. After graduating in 2009 from Lin-Wood High School, Steve attended Lakes Region Community College in Laconia, and majored in Fire Science. Steve's interests were not limited to the Town of Lincoln, as he was also a member of the Campton/Thornton Fire Department, Lin-wood Ambulance Service, Speedway Safety Services, and a full-time dispatcher for Grafton County. Whenever there was something that needed to be done you could count on Steve. Steve was very passionate about training the members of the Lincoln Fire Department, and was the catalyst in transitioning the department into a "forward thinking progressive department." A lot of what Steve accomplished, and projects that he had not yet finished, are now in our hands and the entire department has vowed to complete them and expand on them because we know that is what he would want us to do...



**REST EASY CAPTAIN BOMBA, WE WILL TAKE IT FROM HERE...**





**Firefighter  
Emergency Responder  
Dispatcher  
Hero**



# **TOWN OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2016**

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

## **Board of Selectmen**

O.J. Robinson  
(Term expires 2017)

Jayne Ludwig  
(Term expires 2018)

Tamra Ham  
(Term expires 2019)

## **Town Manager**

Alfred “Butch” Burbank

## **Moderator**

Robert Wetherell  
(Term expires 2018)

## **Treasurer**

Julie Rolando

## **Town Clerk & Tax Collector**

Johnna Hart  
(Town Clerk Term Expires 2017)

## **Public Works Superintendent**

Nathan Hadaway

## **Police Chief / Emergency Management Director**

Theodore Smith

## **Fire Chief/Health Officer**

Ronald Beard

## **Library Director**

Carol Riley

## **Recreation Director**

Tara Tower

## **Zoning & Planning Administrator**

Carole Bont

# **TOWN OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2016**

## **Solid Waste Facility Manager**

Nathan Hadaway

## **Administrative Assistant/ Welfare Officer**

Jane Leslie

## **Supervisors of the Checklist**

Carol Riley (Term expires 2022)  
Laurel Kuplin (Term expires 2017)  
Janet Peltier (Term expires 2018)

## **Budget Committee**

Jayne Ludwig, *Selectmen's Representative*

### **Term Expires 2017**

Beverly Hall  
Deanna Huot  
Patricia McTeague  
Martin G. Nastasia

### **Term Expires 2018**

Susan Chenard  
Cynthia S. Lloyd  
Michael J. Simons, Chair  
Lutz Wallem

### **Term Expires 2019**

Dennis Ducharme  
Herbert Gardner, Vice Chair  
Cindy E. Rineer  
Lawrence Sweeney

## **Library Trustees**

Joseph J. Bujeaud (Term expires 2017)  
Gail W. Tremblay (Term expires 2018)  
Russ Bradshaw (Term expires 2018)  
Ivan Strickon (Term expires 2019)  
Nancy Sweeney (Term expires 2019)

## **Cemetery Trustees**

William Conn (Term expires 2017)  
Katrina A. Mack (Term expires 2018)  
Peter Govoni (Term expires 2019)

## **Trustee of Trust Funds**

Beverly Hall (Term expires 2017)  
Lutz N. Wallem (Term expires 2018)  
Herbert Gardener (Term expires 2019)

## **District 5 Grafton County State Representative**

Edmond Gionet



## Lincoln Board of Selectmen Annual Report 2016

The highlight of 2016 was the completion and opening of the new bridge connecting Rte. 112 to Loon Mountain. The cost of this bridge totaled \$6.8M, with FEMA and NHDOT paying for 95%. We now have a sturdy bridge anchored to bedrock that should last for many decades. The town officially named this the “Adams Memorial Bridge” in honor of Sherm and Rachel Adams and family.

For much of the country, 2016 was a very dry year. Usually, Lincoln is less affected by drought than other parts of the state. However, this year we suffered a double-whammy since we had drained Loon Pond in order to comply with the state mandate to rebuild the Loon Pond Dam. The dam was successfully rebuilt but we were without this water source during the abnormally dry summer. The town instituted a water ban and was able to produce enough water without taking more drastic actions. The drought extended through late fall and we could not guarantee sufficient water to supply the Ice Castle. The Town of Woodstock stepped in and agreed to supply them with water, thereby saving Lincoln from losing this major winter attraction.

The Town is very pleased with our new Public Works Director, Nate Hadaway. Nate has accomplished much in his first year. In addition to providing oversight for the Loon Dam project, he managed the Beechwood Road and Utility Project and the first phase of the Hanson Farm Rd project. The Beechwood project is complete and the Hanson Farm Rd. project will be completed in 2017.

In 2016, the Town voted to build a sidewalk along Pollard Rd. Our engineer has been working on a design that will best accommodate a safe sidewalk with the least disruption to private property, utilities, and natural features. We hope that agreements can be reached with all affected property owners.

The Town was brought into another litigation process this year when The Landing developer filed for bankruptcy. The bankruptcy trustee is challenging the Town’s decision to cease issuing Land Use Compliance certificates prior to the filing, the Town’s possession of the proceeds from the developers bond for Black Mountain Rd., and the Planning Board decision to deny a reinstatement of the developers expired plan approval. The Town is seeking to find a mutually beneficial solution to this complex issue.

The Western White Mountain Chamber of Commerce and AHEAD approached the Town to discuss the problem of inadequate workforce housing in our area. Many local businesses are having trouble finding employees due to the insufficient housing. AHEAD has funding sources to be used for workforce housing and is looking for local land. They have approached the Town to see if we are interested in selling them any Town-owned land. There will be more public meetings on this topic in 2017. We invite all residents and taxpayers to come learn more about this issue and weigh-in on possible solutions.

The saddest part of 2016 was the loss of one of our dedicated and experienced firefighters. Lincoln will miss Steven Bomba and sincerely appreciates his dedication to our Town.

# **Lincoln Town Manager's Annual Report for 2016**

As I complete my 4th year as your Town Manager I am amazed at how fast time goes by. 2016, like years past, has been very busy for town staff. Our Planning Department has witnessed a significant increase in requests for Land Use Permits. This has resulted in an increase of over sixty three million dollars in tax base. A large portion of that increase was attributable to the opening of the Riverwalk Hotel, Phase 1. With the increased tax base and the Board of Selectmen approving the application of approximately \$414,000 from our unexpended fund balance, we were able to secure a new tax rate of \$13.19, which is a decrease from \$13.78 in 2015.

Several major public works projects were undertaken this year. With the dedication of the Adams Memorial Bridge in December of 2016, we ended a nearly five year project to rebuild the previous bridge damaged by Hurricane Irene. I would like to thank all the people who assisted with this very important project, in particular, HEB Engineers, Inc. and R.M. Piper Construction for their professionalism, and for completing this project on time and within budget.

We were able to complete all water, sewer, drainage, and road upgrades as part of the Beechwood Roads and Utilities Reconstruction Project. The remaining work on this project will resume in the spring of 2017, with the completion of drainage and the application of the final coat of asphalt on the roadway. I want to especially thank our engineers, Hoyle, Tanner and Associates, Inc. and our contractor, Caulder Construction, for bringing this very challenging project in on time and as of the writing of this report, on budget.

The replacement of Loon Pond Dam was another major undertaking in 2016. The replacement of this dam had been mandated by the NH Department of Environmental Services, Dam Bureau for several years. This project required the acquisition of numerous state and federal permits as well as US Forest Service review and approval. I am pleased to say all that was accomplished, and a new dam has been constructed. I want to thank our engineers, Stephen Associates Consulting Engineers, LLC and our general contractor, Caulder Construction for their work and professionalism on this very challenging project.

Other projects that are on-going or are scheduled for start in 2017 are the Hanson Farm Road reconstruction, the East Branch Pemi River Levee reconstruction, and the Pollard Road Sidewalk design and construction. The Hanson Farm Road reconstruction project



## Lincoln Town Manager's (Cont.)

was started in November of 2016 and will be completed in the spring of 2017. The Levee reconstruction project scheduled to go out to bid in January of 2017, is awaiting final approval from the NH DES Wetlands and Alteration of Terrain departments. It is hoped that by the time of March town meeting, the project will be underway. Also, we are hopeful that by March Town Meeting the Pollard Road Sidewalk will have all necessary easements in place and be well into the design phase, with the intention of constructing the sidewalk during the summer/fall of 2017.

I continue to be very proud to serve as your Town Manager and take the roles and responsibilities very seriously. I am also very proud of the staff that reports to me and the hard work and dedication that they put forth each and every day. Feel free to contact myself or any one of the individual department heads with any comments, questions, or concerns you might have. All of our current contact information is listed elsewhere in this publication or on the Town of Lincoln website.

I ask for your continued support and look forward to continuing to serve as your Town Manager.

Respectfully Submitted,

*Butch*

Alfred "Butch" Burbank  
Town Manager/Town Planner

# 2016 Annual Report of the Public Works Department

The beginning of 2016 started and continued to be a mild winter with only a handful of snow events to contend with. We used this time to do some work in the Town Hall. An upstairs room was finished and bookshelves were built to become a file storage room. We also maintained our equipment in the shop.

During the mud season we spent some time clearing hazard trees on the Kanc Ski slope. There were several birch trees that were either dead or dying. Once things dried out we started street line striping. This included the green crosswalks! We also cleaned all the catch basins. The cemetery and ball fields were fertilized. The ball fields were also aerated. We also sealed all the concrete sidewalks with linseed oil.

At the start of summer we stripped the old roof on the barn at the community center and re-roofed it. We also stripped the roof on the maintenance shed at the cemetery and re-roofed it. Work began on the rebuilding of the Loon Pond Dam. The project was engineered by Stevens Associates, and the construction bid winner was Caulder Construction. Work also began on The Beechwood 1 roads. This project was engineered by Hoyle & Tanner, and the construction bid winner was Caulder Construction. These two projects were on-going throughout the summer months. We continued to do our routine grass cutting and road maintenance. All of the hydrants were flushed as well. We mowed the ski slope in house this year using our mower attachment on the Holder tractor. We took the two-train axle benches from the Gazebo back to our shop rebuilt and painted them.

In September the Loon Pond Dam was completed. This project was a success, and the town is left with an excellent well-built dam to serve the town for many years to come. During the fall we removed the old roof over the office at the wastewater treatment plant. We constructed a new roof that now covers both the office and the laboratory. This will help preserve and protect both of these brick buildings. We also had the damaged bricks repaired on both of these buildings. Late fall the Beechwood 1 road project came to an end for the season. This included all new water mains and service connections, hydrants, road drainage, and new sewer manholes. A base course of pavement was applied. In the spring the rest of ditch work will be complete as well as a finish course of pavement. The work on Hanson Farm road project began in late fall as well. This project is engineered by KV Partners, and the bid winner for construction was Caulder Construction. A new water line was installed on the north end of the road to loop the system. In the spring road reconstruction and drainage work will begin.

It has been a busy and productive year for the department. We will continue to provide the best service possible and thank you all for your support.

Respectfully Submitted,

*Nate Hadaway*

Nate Hadaway  
Director of Public Works



# Planning and Zoning Department Annual Report for 2016

## Planning Board

The number of Planning Board applications increased somewhat in 2016. Overall, the Planning Department dealt with or issued permits for the following:

2015	2016	
27	15	Complaints (not including sign complaints)
17	10	Conceptual Presentations
0	3	Demolition Permits
18	9	Inquiries requiring significant research
10	45	Requests for Land Use Compliance Certificates & Outstanding LUCC for 2016 buildings
49	76	Land Use Permit Applications Granted/Withdrawn/Denied/Referred to ZBA
22	12	Sign Permits
14	11	Site Plan Review Applications Submitted, Follow Up, Enforcement, Extensions, etc.
3	4	Special Event Permits
0	4	Subdivisions – Granted & Inquiries
1	1	Transient Vendor Permits
1	1	Voluntary Lot Mergers or Request for Reversal of Involuntary Lot Merger
2	0	Written Zoning Opinions
9	0	Sign Complaints resulting in letters of violation
0	1	Alteration of Terrain Permits
0	1	Flood Plain Issues
0	4	Request for Waiver of Stormwater Management Ordinance

### ***2016 - Amendments to the Land Use Plan Ordinance Adopted in 2016***

The Town made two (2) changes to its land use regulations at the Annual Town Meeting in March of 2016:

1. The Town Meeting amended Article V General Regulations, add Section L. Gated Communities – Gated Communities are allowed only if granted a Special Exception by the Zoning Board of Adjustment and added a “Section L. Gated Communities” allowing gated communities only if granted a Special Exception by the Zoning Board of Adjustment.
2. The Town Meeting amended Article VIII Board of Adjustment, Section A Board of Adjustment, by adding Paragraph 3 with specific criteria for Request for Special Exception Under the Sign Ordinance.

The following proposed amendments to the Land Use Plan Ordinance (LUPO) will be voted on at our Annual Town Meeting on March 14, 2017. The full text of the following proposed amendments to the Stormwater Management Ordinance (SMO) and the Land Use Plan Ordinance (LUPO) are available on file for full review at the Town Clerk’s Office prior to March 14, 2017, and at the polling place on voting day.)

### ***2017 – Proposed Amendments to the Stormwater Management Ordinance in 2017:***

The Planning Board recommends that the Town adopt the following amendments to the Stormwater Management Ordinance at the Annual Town Meeting on March 14, 2017:

**Amendment No. 1** as proposed by the Planning Board for the Town’s Land Use Plan Ordinance to amend the Lincoln Stormwater Management Ordinance to clarify the applicability, the

## Planning and Zoning Department (Cont.)

requirements and to add more flexibility as follows:

1. Amend Section III, Applicability, to clarify the projects to which this ordinance applies.
2. Amend Section IV, Stormwater Management Plan, to change the title to “Stormwater Management and Erosion Control Plan” and to clarify the requirements of a stormwater management and erosion control plan.
3. Amend Section V, Stormwater Management Requirements, by deleting what is currently Section V.E, and V.F. and adding “24 hour” to V.B.
4. Amend Section VI, Engineering Review, to change the title to Review and Approval and to clarify and define the Town’s review and approval policies and procedures.

### **Reasons for the Proposed Amendment No. 1 to Stormwater Management Ordinance:**

In 2015 the Town adopted the Stormwater Management Ordinance. The purpose of the Stormwater Management Ordinance was to try to mitigate the negative impacts of stormwater runoff caused when people uphill develop their lots and divert water off their lots, causing erosion and damage to properties and infrastructure downhill. The proposed amendments are based on recommendations of the Town Engineer after he, the staff and the contractors worked with the new ordinance over the past two years. The proposed amendments are intended to address some of the challenges they ran into when trying to meet the Town’s intent for the ordinance. Two primary issues arose that the proposed amendments are meant to address:

1. What controls does the Town need to ensure certain performance requirements will be met and maintained (post-construction) as it pertains to residential and commercial development in the community?
2. What controls does the Town need to ensure there will be no impacts to abutting property owners, town infrastructure or the environment resulting from construction activities?

### **2017 - Proposed Amendments No 2, No. 3 & No. 4 to the Land Use Plan Ordinance (LUPO):**

The Planning Board recommends that the Town adopt the following amendments to the Land Use Plan Ordinance (LUPO) at the Annual Town Meeting on March 14, 2017:

**Amendment No. 2** as proposed by the Planning Board for the Town’s Land Use Plan Ordinance to revise and add to definitions as follows:

1. Amend Article III, Section A, Definitions: “Building” & “Structure”, to clarify what should be included such as retaining walls greater than four feet, window wells and similar structures.
2. Amend Article III, Section A, Definitions to add the words “Temporary Structure” and “Permanent Structure” to clarify whether dimensional and other provisions of the LUPO should apply.

### **Reasons for the Proposed Amendment No. 2 to the Land Use Plan Ordinance:**

One purpose of the proposed amendments is to clarify whether or not the zoning rules, like setback requirements, also apply to “structures” that are not technically buildings, including but not limited to large retaining walls. Another purpose is to clarify whether or not Land Use Permits are required for structures such as large fabric tent-like structures perceived as “temporary” that only stay on site for one hundred eighty (180) days or less or if those structures should be treated differently if they remain sited for years.

**Amendment No. 3** as proposed by the Planning Board to the Floodplain Development District of the Land Use Plan Ordinance (LUPO):

## Planning and Zoning Department (Cont.)

1. **Amend Article VI, Section D. Floodplain Development District** - Change “Building Inspector” to “Board of Selectmen or designee”.

### **Reasons for the Proposed Amendment No. 3 to the Land Use Plan Ordinance:**

The purpose of the proposed amendment is fix an error. The Town of Lincoln has no “Building Inspector” as it has not adopted NH RSA 155-A authorizing the Town to enforce the NH State Building Code (IBC 2009) by hiring the services of a Building Inspector. Only the Board of Selectmen or its designee have any authorization to enforce the Floodplain Development District part of the Land Use Plan Ordinance.

### **Amendment 4 as proposed by a citizens’ petition:**

Are you in favor of amending the zoning designation on the following lots; Map 117 Lots 016, 017, 018, 019 and 025 from General Use (GU) to Rural Residential (RR).

Map 117 Lot 016	Thomas P. Tremblay, Trustee Thomas P. Tremblay Revocable Trust 2006
Map 117 Lot 017	Thomas P. Tremblay, Trustee Thomas P. Tremblay Revocable Trust 2006
Map 117 Lot 018	Thomas P. Tremblay, Trustee Thomas P. Tremblay Revocable Trust 2006
Map 117 Lot 019	Carla J. Romprey, Trustee 1998 Carla J. Romprey Revocable Trust
Map 117 Lot 025	Carla J. Romprey, Trustee 1998 Carla J. Romprey Revocable Trust

**This is a petitioned warrant article. It is recommended by the Planning Board.**

### **Reasons for the Proposed Amendment No. 4 to the Land Use Plan Ordinance (LUPO):**

Lincoln first adopted a zoning ordinance in 1986. In December of 2016, the Town Office received a citizens’ petition to put this article on the Warrant. The property owners of these five (5) lots object to the petition.

Upon advice of Town Attorney Peter Malia, the Planning Board recommends the Town vote to approve the petitioned warrant article. In the Town Attorney’s opinion, zoning changes should be made at a Town Meeting. Article VI, §A of the Lincoln LUPO was misinterpreted in February and March of 2010 when the ZBA voted to re-zone several lots to the General Use (GU) District. The ZBA acted *ultra vires* when it did so. That section of the LUPO is only to be used when there is doubt about the location of a parcel that has an application pending before the ZBA. The application would have had to have been brought pursuant to the ZBA’s powers, as described in RSA 674:33 (variances, appeals of administrative decisions, etc.). Property owners in Lincoln cannot otherwise request the ZBA to make zoning changes – the ZBA does not have that authority. The zoning ordinance, and district boundaries, can only be changed by a town meeting vote. See RSA 675:3 and 4.

This is a petitioned article for inclusion on this year’s town meeting warrant to change the following lots from General Use (GU) to Rural Residential (RR): Tax Map 117, Lot 016, Lot 017, Lot 018, Lot 019 and Lot 025. If these lots are only considered to be in the General Use (GU) District by virtue of the ZBA’s votes in 2010, then in the Town Attorney’s opinion they are not actually in the General Use (GU) District – they are still in the Rural Residential (RR) District.

The article still has to be placed on the warrant, so Town Attorney Malia recommended that the Planning Board vote to approve the article, since the petitioned warrant article seeks to restore the lots to the zoning district that they are legally in. However, ultimately this article is non-binding. In other words, even if this article does not pass, these lots will still be in the Rural Residential

## Planning and Zoning Department (Cont.)

(RR) district, because these lots were never legally changed to the General Use (GU) District (unless there has been a Town Meeting vote since 2010 to do so).

### **Planning Board Attendance:**

The Planning Board members and their meeting attendance for 2016 are as follows\*:

\*An excused absence is not considered an absence.

Members	23 Total Meetings		Attended	Excused
	Jim Spanos	Chair	22	1
	Pat Romprey	Vice-Chair	9	14
	OJ Robinson	Selectmen's Representative	22	1
	John Hettinger	Member/Clerk	22	1
	Paul Strickon	Member	15	8
	Norman Belanger	Alternate	13	10
	Callum Grant	Alternate	12	11
	Ron Beard	Alternate	18	5
	Taylor Beaudin	Alternate - resigned	2	2
Staff				
	Butch Burbank	Town Manager/Planner	20	3
	Carole Bont	Planning & Zoning Admin.	21	2
	Wendy Tanner	Assistant & Recorder	21	2
	Ron Beard	Fire Chief	1	NA
	Ted Smith	Police Chief	1	NA

### **Zoning Board of Adjustment**

In 2016, the ZBA had seven (7) scheduled meetings. They handled four (4) cases: Two (2) Administrative Appeals, (1) One Sign Special Exception, and two (2) Requests for either a Variance or an Equitable Waiver of Dimensional Requirements or both and two (2) Requests for a Variance. The Zoning Board's meeting attendance\* for the year was as follows:

\*An excused absence is not considered an absence.

Members	7 Total Meetings		Attended	Excused
	Jon Ham	Chair	7	0
	Don Landry	Vice-Chair	5	2
	James Martin II	Member	2	5
	Paul Beaudin II	Member	5	2
	Jayne Ludwig	Selectmen's Representative	7	0
	Jack Daly	Alternate	5	3
	Ray D'Amante	Alternate	2	5
	Jim Welsh	Alternate - resigned	0	2
Staff				
	Butch Burbank	Town Manager/Planner	6	1
	Carole Bont	Planning & Zoning Admin.	6	1
	Wendy Tanner	Assistant & Recorder	7	0

### **Capital Improvements Program Committee**

As in previous years the Capital Improvement Program was implemented to assist the Budget Committee and the Board of Selectmen in their annual budget preparation, as well as to assist with determining the best use of Impact Fee revenue. Capital Improvements are defined as capital expenditures totaling more



## Planning and Zoning Department (Cont.)

than fifteen thousand dollars (\$15,000), but may also include items that are less than that to ensure ongoing maintenance is performed on an annual basis.

The 2017 CIPC consisted of John Hettinger, Chairman and representing the Planning Board, Board of Selectman Representative OJ Robinson, Budget Committee member Cindy Lloyd and Town Manager Alfred “Butch” Burbank. Also present at all meetings were: Finance Director Helen Jones and Planning and Zoning Administrator Carole Bont. Various Department Heads also attended to present their CIP requests and to offer assistance.

The CIPC had eight (8) working sessions which took place on the following dates: July 26<sup>th</sup>, August 2nd, 9th, 16<sup>th</sup> and 30th, September 6th, and 20<sup>th</sup>, and October 4<sup>th</sup>, 2015. The last meeting was held on November 9<sup>th</sup>, 2016, when the Planning Board held its Public Hearing and voted to adopt the CIP for 2017. Thank you to everyone who worked on this large project.

On the 2017 CIP, five (5) projects are shown as funded via bonding. The projects currently funded by bonding are:

- ☐ Project #12 - Proposal to Replace River Intake Gallery;
- ☐ Project #36 – Beachwood 1 Paving & Drainage Repairs;
- ☐ Project #71 – West Street Reconstruction;
- ☐ Project #74 - East Branch Pemi River Levee; and
- ☐ (No assigned Project number yet) - Project to construct a new sidewalk along Pollard Road

These five major projects are shown separately on page 30 of the CIP report, copies of which are available in the Town Offices or on the Town Website. [www.lincolnnh.org](http://www.lincolnnh.org)

The total dollars budgeted in the 2017 CIP for FY 2017 is one million three hundred forty-eight thousand seven hundred ninety-five dollars (\$1,348,795) (which includes the estimated service debt for Projects #12, 36, 71, 74, and the Pollard Road Sidewalks mentioned above). This represents a **decrease** of six thousand one hundred fifty dollars (\$6,150) or a negative five tenths of a percent (-0.5%) over the one million three hundred fifty-four thousand nine hundred dollars (\$1,354,900) the CIP Committee budgeted last year for FY 2016.

The CIPC continued to improve the format and organization of the spreadsheet by department. Capital Reserve account numbers were added to the respective listed Projects/departments in order to facilitate compilation by the CIP Spreadsheets as well as review by the Budget Committee. The CIPC also spent considerable time coordinating with the respective department heads, as well as revising and enhancing the “Project Summary (Numerical) Listing.”

### **Master Plan Update 2015-2016**

The biggest time commitment for the Planning Board and staff in 2016 came in connection with working on the 2016 Master Plan Update, both in and outside the meetings. Eleven (11) Planning Board meetings devoted some or all of the Planning Board members’ time to working on the update, including four (4) public hearings on the proposed 2016 Master Plan Update.

In 2014 the Planning Board hired Karen Fitzgerald, the owner of FitzDesign, to assist them with updating the Town’s Master Plan. The Planning Board worked through 2015 and 2016 on the Master Plan with her assistance. The Planning Board finally finished and adopted the updated Master Plan in 2016. The Master Plan is the principal document Planning Boards use to assist them in their decision making and forms the foundation upon which the zoning ordinance and the Site Plan Review Regulations and any other land use regulations are built. A Master Plan is a comprehensive plan which guides the long-term physical development for a community. Each Master Plan should be reviewed every 5-10 years. Lincoln last revised their Master Plan in 2003. Lincoln began the Master Plan Review process in 2013. Thanks to all of you who filled out surveys, provided expertise and information, attended meetings and public

## Planning and Zoning Department (Cont.)

hearings, and who shared your input with the Planning Board to help make the updated Master Plan representative of the community's needs and desires.

### Economic Development

This is a reminder that the Town has several lots available for sale to be used for commercial development in the Small Business District on Arthur Salem Way.

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

The purpose of the ER-Z tax credit is to give businesses along Route 3 the extra incentive needed to build and expand, revitalizing US Route 3 by bringing additional employment to our town and broadening our commercial tax base. ER-Zs are administered exclusively by the state and have no impact on local property tax revenue. Business owners are responsible for applying for the credit if they think they qualify. The ER-Z application is available through a link on the town website or in the Lincoln Town Offices. The first lot in the Industrial Park sold and a land use permit was issued in 2012. No lots have been sold or permits issued for these lots since 2012. Please contact the Town Manager if you are interested in knowing more about these lots.

### Upcoming 2017 Activity

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

Respectfully submitted,  
For the Boards and Committees

*Carol Bont*

Carole Bont  
Planning & Zoning Administrator

# Lincoln Police Department

2016 was on par with the previous year, while our numbers were up slightly in calls for service and cases; it was fairly consistent with the previous year. We had a number of changes in the department: Sargent Jeffery Meier retired and Officer John Suglia joined the Exeter Police Department to be closer to his fiancé. Both Officers were assets to our agency and will be missed. We offer our best wishes! Officer Jeannine Wood, who was with the department in 2014, came back to work with our agency, and we also hired Officer Chris Storey who graduated from the Police Academy in 2016. We also hired Officer Steve Waldman and Officer William Jacobs from the Baltimore City Police Department, who both fit in real well with our community. Officer Waldman continues to be a valued member of our department and brought a wealth of experience with him. Unfortunately, Officer Jacobs made a lot of friends in our community and decided to return to his home town of Baltimore MD to be closer to his family and friends.

The department brought in a number of different programs during the past year that should be mentioned:

- Facebook page and updated webpage
- **An Alert System** to contact residents in case of an emergency on their landline or cell phone.
- **Coffee with a Cop** – a morning program where we buy you a cup of coffee and you can chat with the officers.
- **Lincoln Police App** – this app allows you to file minor reports or complaints directly to the police department with pictures. You download the app called **MyPD** and from there follow the directions to have the Lincoln Police app appear.
- **National Night Out** was a tremendous success! We had well above the number of people that was expected, and it was well organized. Special thanks to The Hobo Railroad for allowing use of their property, and the Lincoln-Woodstock Rotary for their assistance. There are too many people and organizations to thank for their help, as well as many individuals who contacted the department to volunteer.
- **The National Night Out** was further improved by making it a public safety event of both towns. Lincoln and Woodstock Fire and Police Departments, Linwood Ambulance service and a number of the local agencies and state agencies also participated.
- **RAD** training is still offered to women who are interested in a self-protection course.
- Officer Jeannine Wood and Administrative Assistant Kara Baker received a Community Involvement Award from the McDonalds Corporation at the Public Safety Night, as two police employees who made a difference in the state, and particularly for their work on the National Night Out campaign.

During this year, I finished my term as the President of the New England Association of Chiefs of Police, and would like to thank everyone who supported me in this endeavor. The association provides funds to the family of fallen officers, discounted and free training to officers, presents a number of rewards, and looks at police safety initiatives.

This past year was a good year for the department! We have close working relations with the Woodstock Police Department and our agencies are closer than ever. This is apparent in the number of comments people have made regarding the observations they have seen. I would like to thank Chief Ryan Oleson for working with us and helping to make both communities safer.

Sincerely,



Theodore P Smith  
Chief of Police

## LINCOLN POLICE, LINCOLN, N.H.

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Officer Jeanine Wood



Administrative Asst. Kara Baker

The Lincoln Police Department usually holds a small event on August 2, 2016 in honor of “National Night Out.” Previously, this event attracted only a few people, and lasted a couple of hours at best. Officer Wood asked if she and Administrative Assistant Kara Baker could take it over this year and schedule the evening’s activities. Initially we planned to hold the event in front of the school field as usual; however it was fast becoming evident that we were outgrowing the previous year’s events. Officer Wood asked the Lincoln Fire Department, the Woodstock Fire Department, and Linwood Ambulance to join in and be part of the occasion. The Woodstock Police Department was asked to co-host the affair, and a committee was created of citizens from the Lincoln and Woodstock area to assist with coordinating the activities.

The event was relocated to the Hobo Railroad, with a host of restaurants setting up tables with free food, while officers barbequed hamburgers and hotdogs. Local grocers provided watermelons, ice cream, and McDonald’s provided coupons for Happy Meals and ice cream. A dunk tank, kid rides, and a bucking bull were available along with motorcycles, firetrucks, police cars, and sheriff’s vehicles which were proudly displayed. The evening ended with a showing of Walt Disney movie, Zootopia, and popcorn and ice cones were served.

Just under \$5,000 dollars was donated to this event. Thousands of dollars in prizes were contributed by local businesses for a raffle that was held that night. The money raised by the raffle was presented to a charity that was decided in advance, but was a closely guarded secret until the presentation. Both Officer Wood and Kara Baker threw themselves into this community event, and it is one of our premier public service events. This could not have been done without their dedication and efforts to create a positive event.



# Lincoln Fire Department

## Annual Report 2016

The year 2016 was a very difficult year for the Lincoln Fire Department. It is truly amazing the support we received from the Lincoln and Woodstock communities, this really helped us work through the tragic loss of Captain Bomba. Woodstock Fire Department really stepped up and provided coverage to our town while we worked through the services for Steve and his family. I would also like to thank our fire mutual aid partners, Campton Fire, Franconia Fire, Sugar hill Fire, Bethlehem Fire and Twin-Mountain Fire. The local businesses provided amazing amounts of food and free lodging for people that traveled from a great distance to help with the services. Another example of how these two communities support each other was during the bring Mike Weden Home project. Building the bathroom addition on Mike's house had members from all safety services and area contractors working side by side to complete this project in very short time.

Steve was so deeply rooted into our department and the community and truly was the catalyst that helped transform Lincoln Fire Department into a progressive, forward thinking department. He would always be looking for new ways to train our personnel to make them the best and develop team work within the department. His time with us will never be forgotten and as I constantly evaluate the department I am seeing members stepping up and taking on new responsibilities and filling the many roles that Steve had a hand in to keep this department moving forward.

This year we have had an aggressive training schedule. We have used the Burton Academy several times also took advantage of our free use of the burn buildings at the academy in Concorde. There have been extensive high rise trainings so we will be able to respond effectively to the larger buildings in town. One fire fighter completed fire 1 and two members completed fire 2 as well advanced rope ops. We have utilized advanced extrication trainings as well as hazmat training. I am looking at three fire fighters to go to fire 1, and three to go into fire 2 training next year.

After reviewing the current condition of our 1978 Tower truck and realizing it may not pass the required annual certification, I began looking for a replacement. After many hours of research I located a vehicle in PA. Butch, Nate and I flew down and spent a day and a half testing and inspecting it. The vehicle is a 2001 HME 95' aerial platform with a 1500 gpm pump, 10KW generator and two foam systems. The vehicle has 13,700 miles on it. After negotiating on the price the town was able to purchase it and stayed within what was already in the CIP and save the tax payers \$720,000. This vehicle will serve the town for many years.

Looking forward, we are going to keep an aggressive training regiment along with developing a highly trained technical rescue team. I am so very proud of how far my team has come in such a short period of time, and how much passion they have for the department and the community they serve.

In closing, I would like to thank the residents and the businesses in the Town of Lincoln for the support you have shown the Lincoln Fire Department.

Respectfully submitted,

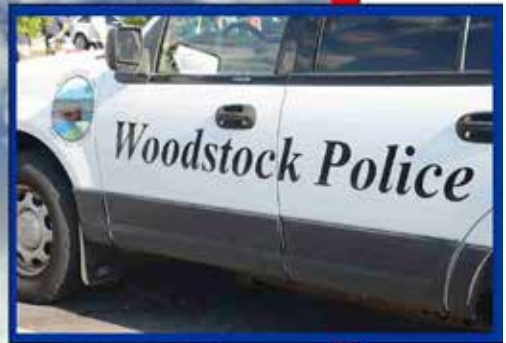
**RONALD BEARD**

Ronald Beard  
Lincoln Fire Chief









**“Public Safety”, protecting our community.**

## 2016 Health Officer Report

As Health Officer for the Town of Lincoln, I am a member of the NH Health Officers Association. I often work very closely with the association on matters of public interest, as well as enforcing applicable New Hampshire laws and administrative rules and local ordinances and regulations enacted by the Town of Lincoln. The Town is also a member of the Central New Hampshire Public Health Network. The Network serves approximately 27,322 people living in the communities of Alexandria, Ashland, Bristol, Bridgewater, Campton, Ellsworth, Hebron, Holderness, Groton, Lincoln, Plymouth, Thornton, Warren, Waterville Valley, Wentworth and Woodstock. There are mobilization trailers staged at many of the member towns including Lincoln. In the event of a public health crisis or health hazard, these mobile units will be deployed and are able to serve several thousand people in very small amount of time.

This year I was tasked with investigating two reports of bed bugs. There were two reports of commercial pools not being maintained properly, and the state was called in as well, forcing the establishments to be brought into compliance.

This year, it appears the bears were more visible and more of a nuisance than years past. The police department and I worked diligently to get the businesses and private developments to secure there dumpsters. It is my belief along with the Department of Fish and Game, that if all dumpsters were secured and properly maintained at all times, the bears would get discouraged and move on back to their natural habitat, the woods.

Respectfully submitted,

*Ron Beard*

Ronald Beard  
Health Officer



## WELFARE DEPARTMENT ANNUAL REPORT 2016

The Welfare Department assists Lincoln residents unable to provide for their own documented shelter, food, medication, utility, or other emergency needs. It provides assistance to qualified individuals and promotes independence through guidance and referrals. In addition, the Department actively participates in local social service networks. The Town provides emergency general assistance to individuals and families who “are poor and unable to support themselves” (NH RSA:165). By law, any Lincoln resident expressing a need for help may file an application for assistance.

Although it appears to have been a quiet year for all intents and purposes, it has not. I have been very fortunate to have many resources and community liaisons that have all contributed to my effort to care for those in need of assistance in our community, and to guide them towards self-sufficiency. To succeed, I try very hard to implement a prevention program that is tailored to the strengths and needs of our community, while assisting those individuals and families get back on their feet.

### **Welfare Expenditures 2016**

<b>Welfare Assistance</b>	<b>Current Year Budgeted</b>	<b>Current Year Expenditures</b>	<b>Balance Remaining</b>	<b>Percentage Left</b>
Rent Assistance	\$6,900.00	\$792.00	\$6108.00	88.52%
Food/Medical/Etc.	\$1500.00	\$1127.70	\$372.30	24.82%
Electric Assistance	\$2000.00	\$0.00	\$2000.00	100%
Fuel Assistance	\$2000.00	\$0.00	\$2000.00	100%
NHGAP Host Fee	\$100.00	\$102.30	(\$2.30)	(\$2.30)
Total Welfare Assistance	<b>\$12,500.00</b>	<b>\$2022.00</b>	<b>\$10,478.00</b>	<b>83.82%</b>

I have witnessed the collateral damage from the opioid epidemic that shows no signs of stopping and appears to be here to stay. States and communities will succeed only if we engage and align actors to create systems that can prevent new individuals from becoming dependent on opioids, while supporting the recovery of those who already are. Communities are often resource rich and coordination poor. Resources—financial, human, programmatic are precious, and given the extent of this crisis, we cannot waste them. Unlikely collaborators must learn to work together, communicate continuously, and think beyond the perceived boundaries of their role in the community. Well-intentioned providers need to work together across areas, which likely means moving beyond the borders of their institutions and traditional roles to create new relationships and pathways in order to provide coordinated services to those in need. It is an honor and pleasure to work with our many wonderful residents.

**Respectfully Submitted,**  
**Jane A. Leslie**  
**Welfare Director**  
**Town of Lincoln**



# Lincoln Public Library

## Annual Report 2016

Our Library is a wonderful, comfortable and lively place to read for pleasure, research topics of interest, and enjoy programs for both children and adults alike. We are all very fortunate to have a cultural center that is well used and enjoyed by Lincoln residents, second homeowners and visitors to our beautiful area of the country.

An extensive project of weeding old, outdated, and never-used books from the Junior Non Fiction collection has been a priority for many library staff members. Staff worked hard on this most important project that a library can do. A healthy collection of books on timely subjects, with up-to-date information, attractive and informative, is the goal as we move to highlight our book collections, for which the Lincoln Public Library has a good reputation. Room has been made for new and replacement books that will be more accessible to our patrons.

This year we were privileged to receive the LIBRI FOUNDATION GRANT which entitled us to receive 72 children's books, both fiction and nonfiction that replaces many of the books that were removed.

We hosted several programs this year and all were well received by all that attended, we had an author brown bag lunch with Laura Bradford. Local Author Heather Krill came to talk about her book TRUE NORTH. We started a COOKBOOK CLUB, where attendees bring a dish that was selected out of a cookbook of choice, and we all enjoy a meal and discuss the recipes.

We continue to host Artists in our meeting room on a rotating basis. Each artist is on exhibit for a two month period.

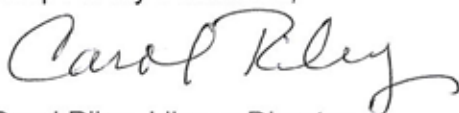
Youth Services Librarian, Emily Sennott reached out to Lin-Wood Teachers to offer book talks to the Middle and High school students. These outreach programs has been a great way show off the services of the Public Library to the students, and get them excited to read for pleasure.

We were honored to be the recipient of memorial donations in the name of MARILYN MURPHY, a long time library patron and book lover. With this donation, we will erect a GAZEBO and gardens in memory of Marilyn, on Library property with assistance from her husband Frank Murphy, and the cooperation of the Upper Pemigewasset Historical Society.

Our MURDER AROUND THE WORLD book group and SPANISH, ITALIAN and FRENCH language work study groups continue with their meetings, these are open to all.

I would like to thank the Board of Trustees, dedicated staff and residents for your continued support of the Lincoln Public Library.

Respectfully Submitted,



Carol Riley, Library Director

# Cemetery Trustees

## Annual Report 2016

The cemetery trustees had a very busy year in 2016. Before we touch on all that was accomplished this past year, we would like to take this opportunity to thank our cemetery caretaker, Gene Lehouillier, for a job well done! We would also like to thank Paul Beaudin for filling in, in Gene's absence. Our heartfelt thanks to Lincoln Public Works Director, Nate Hadaway and his department for going above and beyond in assisting us throughout the year. Last but not least, the taxpayers of Lincoln, who continue to allow us to have a budget to maintain one of the best cemeteries in New Hampshire.

We received one written comment/complaint from a resident who felt on Memorial Day, the cemetery landscaping didn't appear to be as well kept as in past years. The fertilization of the cemetery before Memorial Day, and the weather played a big factor in it. We will now fertilize after Memorial Day, in hopes that will solve the problem. We invite all of you to visit the cemetery throughout the season, as we receive many compliments on how well it is maintained and the thoughtful care that goes into it.

In 2016, we had 17 burials. We productively pressure washed all the headstones at both Riverside and Hansen Farm Cemeteries. The brush along the cemetery boundary was thinned out and the old fence on the north side was removed. The layout for further expansion has been completed as well.

Our plans for 2017 include erecting a new plot map, as well as pressure washing all foot stones. We have purchased precast foundations, which we hope to start replacing them under headstones that have deteriorated or have no foundation at all. The Town of Lincoln also deeded the lower parcel of land to the cemetery, which we intend to clean up and construct a small building to house our maintenance equipment and cemetery records.

In closing, the trustees and staff encourage you to stop by the cemetery to see the continuing progress and the accomplishments completed thus far. We look forward to continuing the growth in the years to come.

Respectively submitted,



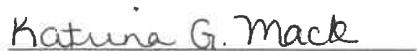
William Conn

Cemetery Trustee, Chairman



Peter Govoni

Cemetery Trustee



Katrina Mack

Cemetery Trustee

# Remembrance of Private Ike Whately



## **‘THANK YOU’ TO WORLD WAR I VETERAN PRIVATE IKE WHATELY**



A forensic light recently shone on a local mystery that the people in the Town of Lincoln harbored for the past ninety-nine (99) years.

People in the Town of Lincoln have long maintained a local legend that a local man of African American descent who was a soldier had been buried in an unmarked grave on vacant property on the west side of Pollard Road. A related rumor was that the soldier had been the long-time chauffeur for J.E. Henry who owned the paper mill in the Town of Lincoln. At one time J.E. Henry owned almost every property and building in Town and he employed almost every man in Town.

Approximately ten to fifteen (10 – 15) years ago, at the request of Cemetery Trustee Helena “Leenie” O’Rourke, the Town purchased a stone marker and placed the marker on the parcel of land where the Lincoln soldier was believed to have been buried. This stone marker replaced a flag that the members of the American Legion had placed some years earlier, as they believed that the soldier’s remains were buried there.

In 2016, Victoria Martin and her family purchased the property where the soldier was rumored to have been buried. Dr. Martin conducted an independent investigation. After much speculation about where on the lot the soldier’s body was buried, Dr. Martin hired a sonographer from Topographix LLC who walked the property with special equipment to detect possible evidence of a body buried on the property. The sonographer’s efforts to find a body were not successful; no evidence of human remains was found.

Dr. Martin performed a further investigation to find out once and for all if this legend was rooted in fact or fiction. The following is a summary of her findings:

According to the National Archives and Records Administration (NARA), on November 19th, 1918 a Boston newspaper called the “Boston Post” reported that Private Ike Whately of Lincoln, NH, had “died of disease” during World War I. Private Whately’s Draft Card at NARA provided a great deal of information. The draft card stated that Private Whately was born on February 22, 1889 in Jacksonville, Alabama. It listed his home address as Pollard Road, Lincoln, NH. It said Private Whately had worked as a “teamster 30” for C.B. Henry. “C.B. Henry” stands for Charles B. Henry who was J.E. Henry’s youngest son. Private Whately described himself as “African,” of medium height, slender build, black hair and black eyes. His draft card noted that Private Whately was single with no wife, no siblings, no children and no parents who were dependent on him.

## Remembrance of Private Ike Whately (Cont.)

Information on Private Whatley's draft card supports the oral history that Helena O'Rourke as well as other life-long residents shared. Only two thirds (2/3rds) of the soldiers who died during WW1 had their remains returned to their place of origin, which led to the question, were there human remains buried on this parcel or did the marker and the flag denote simply a memorial?

Part of the legend was that the soldier was not allowed to be buried in the Town cemetery at that time because he was black, so the Henry family buried him on their property on Pollard Road. Another part of the legend was that the soldier had been buried standing up for unknown reasons.

Approximately eighty-five to ninety (85-90) years after the death of Private Ike Whatley, the land on Pollard Road was eventually cleared and the American Legion placed a flag there. Apparently, there is no documented evidence that a burial occurred there, or who may have been buried there.

NARA suffered a devastating fire at their National Archives in 1973 and lost eighty percent (80%) of their Army service records from 1912-1960, so the information they provided was minimal. The documentation they were able to provide is found on the following pages: (1) an autopsy report indicating that Private Whatley died of "lobar pneumonia" on October 1, 1918 in France, (2) a telegram to Charles Henry notifying him of Private Whately's death, and (3) an "inventory of the effects of "Whatley, #4182914, Ike" which states that he "was buried at American Base Cemetery No.21, Plot "F", grave No. 794, Base Section No. 1, France."

As a result of these findings the Cemetery Trustees have decided they will move the marker from the lot on Pollard Road in the spring and place it in the Riverside Cemetery. May you rest in peace, Private Ike Whately. Thank you for your sacrifice and your service to your country.

A special thanks to Dr. Victoria Martin for taking the time to conduct such a thorough investigation and for finally sorting out the facts from fiction about this age-old legend!

331-276-31-11-03

CHARGE TO A. G. O.  
GOVERNMENT RATE.

WAR DEPARTMENT TELEGRAM.

OFFICIAL BUSINESS.

WASHINGTON, November 8, 1918

AGCD 201 (Whatley, Iko)

Mr Charles Reary,  
Lincoln, New Hamp.

Deeply regret to inform you that it is officially  
reported that Private Iko Whatley, Infantry,  
died of Lobar Pneumonia October first

Harris  
The Adjutant General

file 10

# INVENTORY OF THE EFFECTS OF

WHATLEY, #4182914, IKE,

late a Private, Company "D", 807th Pioneer U.S. Infantry, who died at Base Hospital No. 101, Base Section No. 1, France, on 1st October 1918, by reason of Pneumonia lobar, involving right middle and lower lobes, and was buried at American Base Cemetery No. 21, Plot "F", Grave No. 794, Base Section No. 1, France.

ARTICLES	NO.
Watch, gold, "Hamilton"	1
Razor, safety, "Gillette"	1
Testament	1
Pocket note book	1
Billfolder	1
Letters	1
Photos	1
U. S. Postage Stamps	value 7/

I certify that the foregoing inventory comprises all the effects of in this hospital of Private Ike Whatley, No. 4182914, Company "D", 807th Pioneer U. S. Infantry, deceased, and that the effects were disposed of as prescribed in G.O. No. 40, G.H.Q., American E. F., e.s.

*M. B. Katzenstein*  
M. B. Katzenstein,  
Captain M. C., U. S. A.,  
Registrar.

Base Hospital No. 101, Base Section No. 1, France.  
4th October 1918.

Office of the Quartermaster,  
Base Hospital No. 101, A. E. F., France

*P. M. B. Barry*  
*Sgt/c*



Base Hospital No. 101, SCS.  
U.S.A.P.O. No. 701, France.  
1 October, 1918.

MEMORANDUM: To all Medical Officers.

1. Autopsy of Private Ike Whatley, Co. "D", 807th Pioneer Inf, who died at 11:45 A.M., in Ward 6-A, will be held at 3:00 P.M. in Morgue. Age. 29.

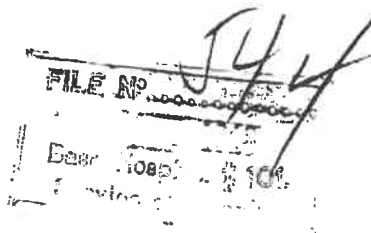
2. Clinical Diagnosis: Pneumonia, lobar.

By order of Major Meister:

*Leon A. Fox*  
Leon A. Fox,  
1st Lt. Medical Corps, USA.  
Adjutant.

/c  
Read and Initial:  
Captains  
Thacher  
Sargent *W. J. S.*  
Scott  
Berry *MB*  
Diff  
Katzenstein  
Morton *H. G. M.*  
McKenna  
Wilkins.

1st Lts.  
Nesbitt  
Poux  
Feinblatt  
Lincoln  
Doeppers  
Ostroff *H. O.*  
Murphy  
Ballard  
Novy *GS.*  
Goodwin  
Gruber *GS.*  
Smedley  
Hampton *G. E. H.*  
Reid *W. D. R.*





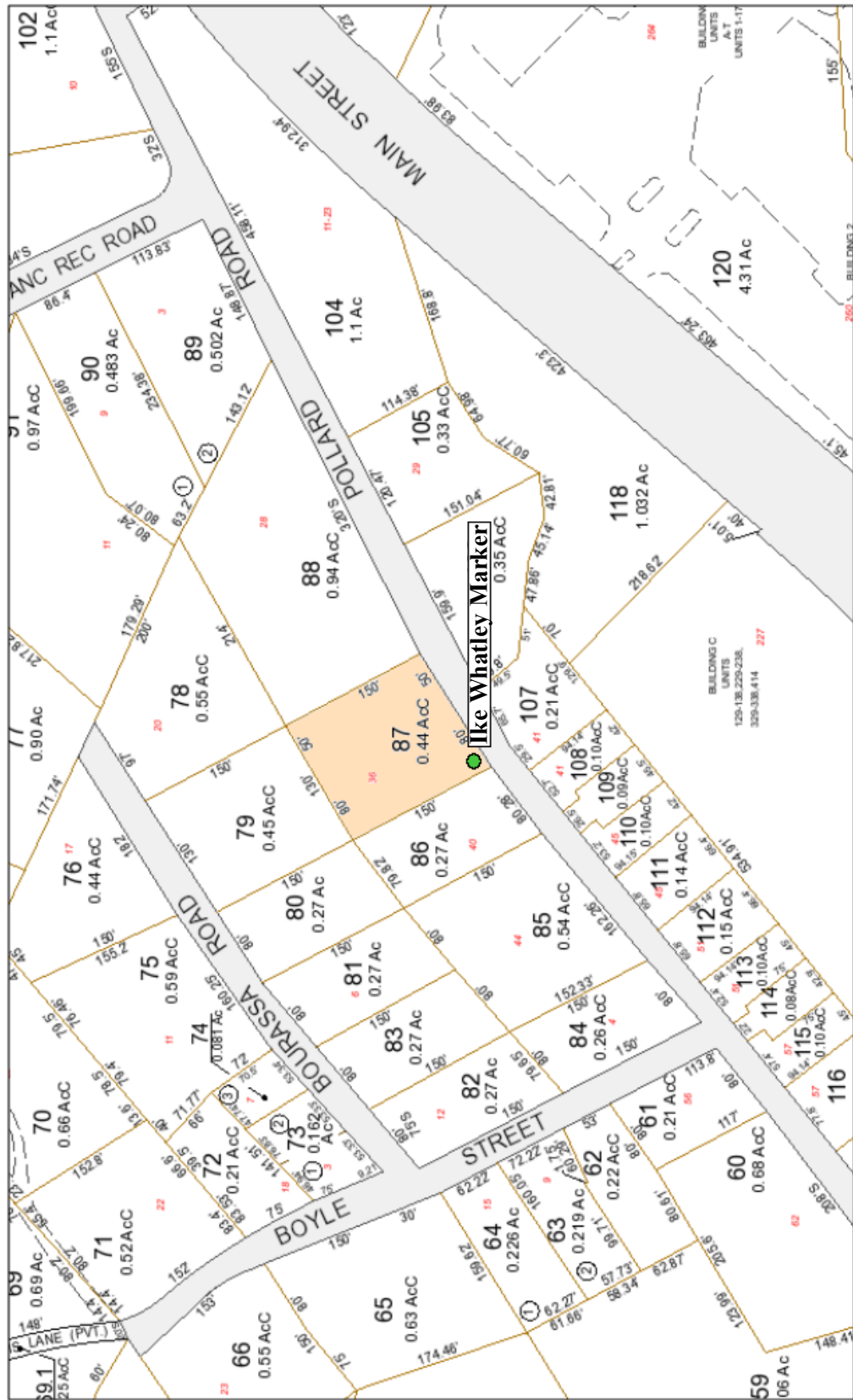
# Ike Whatley - Stone Marker Map 117 Lot 87

Lincoln, NH



www.cai-tech.com

1 inch = 134 Feet



Data shown on this map is provided for planning and informational purposes only. The municipality and CAI Technologies are not responsible for any use for other purposes or misuse or misrepresentation of this map.





# Lincoln-Woodstock Recreation Department

## 2016 Annual Report



### Program Highlights

The Lincoln Woodstock Recreation Department strives to offer many diverse program choices to meet a broad range of ages and interests. This year we brought our Senior Citizens on trips to: The Jewell Towne Vineyards, the Anheuser-Bush Brewery, Hart's Turkey Farm, the Fryeburg Fair, and Holiday Shopping in Salem; Youth programming including the After School Program, Middle and High School Open Gyms, Lego Club, T-ball, Softball, Baseball, Adventure Camp, Kanc Kamp, a Fishing Derby, Challenger Soccer Camp, Youth Basketball, Kanc Pre-Ski Lessons, Kanc Carvers Learn-2 -Turn Ski Lessons, Kanc Carvers Learn-2-Race Lessons, February School Vacation Week daily events at the Kanc Ski Area, Freestyle lessons, Fall Youth Soccer, Softball Pitching Clinics, Family Open Gym program, Indoor Soccer; Adult programming including the Adult Coed Pickup Basketball, Adult Coed Softball, Adult Coed Soccer and the 1<sup>st</sup> annual Halloween Dodgeball Tournament, Adult P.E. program; and events for all ages including the Annual Memorial Golf Tournament, the Just For Kids Holiday Shopping event, the Memorial Day Yard Sale, and the Kanc-a-thon.

**2<sup>nd</sup> Annual Community Fest Event:** 2013 was 250<sup>th</sup> Anniversary for the Town of Woodstock, and 2014 was the 250<sup>th</sup> Anniversary for the Town of Lincoln. Both were celebrated with many days of community wide events. During these events we repeatedly heard people saying things like “this is great”, “this is so much fun”, and “we need to do this more often”. We decided that we should not have to wait another 50 years to celebrate our community. In 2015 we held the 1<sup>st</sup> annual Community Fest Event, as an attempt to pull together the best of each 250<sup>th</sup> event into a 3-day celebration. It was such a success, that in 2016 this event included: a community movie night, Friends of the Lincoln Library's annual book and bake sale event, the Lin-Wood Friends of Recreation's Annual Memorial Golf Tournament, a band in the Woodstock gazebo with a block party and an ice cream social, a 5k, a community pancake breakfast, and a community kickball game. What a celebration it was! Thank you to all who sponsored events, volunteered and attended this 2nd annual event. Your contribution was greatly appreciated!

### New for 2016

**Father Roger Bilodeau Community Center Building** – The Community Center underwent some major improvements this year! The large room that used to host the Recreation Director's office, the Grafton County Senior Citizen Program Coordinator's office, storage space and a meeting room, was re-designed and renovated into a more functional and efficient use of space. Thanks to the NHEC an energy audit was conducted of this facility, which resulted in all of the overhead lights in the community center being upgraded with new LED lights, and a three phase upgrade to the building's heating envelope. Thanks to the Lincoln Public works crew who tackled the project of re-roofing the garage, and to the Lincoln-Woodstock Rotary for painting the exterior of the garage during a regional rotary work day. The John L. Riley Community Garden held their 3<sup>rd</sup> annual community build day in the spring, received a new rain water collection system from the Lincoln-Woodstock Rotary, and they had a very successful 3rd year of planting.

**The Kanc Recreation Ski & Recreation Area** – The “Kanc” improvements for this year included: new tot swings for the playground, a new rope for the rope tow, a new ski race timing system (thanks to Lin-Wood



## Recreation Department (Cont.)

Friends of Rec., Lin-Wood Booster club, and Loon Race team for contributing towards this purchase), a new snow spork, and new picnic tables.

**Lincoln-Woodstock Community Ball Field** – The field received a new marking system, and the bathrooms were pressure washed and the walls were painted with a water block paint.

**Lin-Wood Food Pantry** – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2016! Some of our more generous donors were: the USDA, Pemi Valley Church, Hobo Railroad, Price Chopper, The Whale's Tale, Cub Scouts, Daisy Scouts, Planet Aid, Inn Seasons Resort, Lin-Wood Public School, and many other local businesses and residents that donate to the Food Pantry throughout the year!

**Lincoln-Woodstock Friends of Recreation** – 2016 officers: President- Kristene Klepser; Vice-President, -Kara Sellingham; Treasurer – Tammy Ham; Secretary – Heidi Corey. This group coordinates and staffs many fundraising and non-fundraising events throughout the year. Fundraising events include: the Memorial Day Yard Sale, and the Kanc-a-thon. The non-fundraising “community pride” events include: annual kids fishing derby, the memorial golf tournament, a candy drive for Halloween trick-or-treat, and the Just for Kids Holiday Shopping event. Each event benefits the Lincoln-Woodstock community. If you are interested in becoming involved with the Friends of Recreation, check out their Facebook page at: Lincoln-Woodstock Friends of Recreation.

Also new this year is our new online registration software, where we can now accept online payments for programs as well! Check it out at: [www.linwood.recdesk.com](http://www.linwood.recdesk.com).

If you would like to find out more about the Lincoln-Woodstock Recreation Department please visit <http://www.lincolnnh.org/recreation> or LIKE US on FACEBOOK <http://www.facebook.com/pages/Lincoln-Woodstock-Recreation-Department> or for current updates on fun activities going on right here in town email [communitycenter@lincolnnh.org](mailto:communitycenter@lincolnnh.org) to get on our email list.

### Special Thanks

LWRD has been described as a great value to the community. Our department is able to provide so much at such a low cost due in large part to the commitment from our Friends of Recreation committee, our numerous dedicated volunteers, community organizations and businesses who support us financially as well with many hours of volunteerism. On behalf of the Lincoln-Woodstock Recreation Department and the Towns of Lincoln and Woodstock we sincerely thank all of you for your commitment to recreation and our community. Lincoln-Woodstock is a better place because of it!

Respectfully Submitted,

A handwritten signature in black ink that reads "Tara Tower" followed by two exclamation points. The signature is written in a cursive, flowing style.

Tara Tower, CPRP  
LWRD Recreation Director

## Recreation Department (Cont.)

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

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

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

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

Lincoln-Woodstock Food Pantry Mission Statement - The mission of the Lincoln-Woodstock Food Pantry is to support families in need. The pantry is not funded through Lincoln or Woodstock and therefore depends on the generosity of our fellow townspeople for all donations. The goal of the pantry is to provide a service that it will supplement the basic needs of our community members. This is accomplished by working in conjunction with local agencies, businesses, and churches to provide needed materials and donations.



## 2016 Lincoln/Woodstock Solid Waste Facility Annual Report

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2016 was another productive and busy year for the facility. We purchased the new sweeper attachment for the skid steer. This has given the attendants the ability to sweep the yard daily prior to opening. We also held the bi-annual Household Hazardous Waste Day this year. As always it was a success! We were able to have the accumulated brush ground-up this year once again. The tonnage for municipal solid waste, co-mingle, and construction demolition, were very similar to last year. Your recycling efforts have increased in aluminum cans from 6,972 lbs from last year to 11,605 lbs this year. Your efforts in paper and cardboard recycling also increased from 173 tons last year to 192 tons this year. We thank both communities for all of your recycling efforts. We will continue to provide you with the best service possible.

Respectfully Submitted,

Nate Hadaway

Director of Public Works

Town of Lincoln



# Tax Collector's Annual Report

## For the Municipality of Lincoln Year Ending 2016

UNCOLLECTED TAXES BEG. OF YEAR*		DEBITS		PRIOR LEVIES (PLEASE SPECIFY YEARS)	
		Levy for Year of this Report		2015	
Property Taxes	#3110			\$559,314.35	
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Property Tax Credit Balance**					
Other Tax or Charges Credit Balance**		<	>		
TAXES COMMITTED THIS YEAR				For DRA Use Only	
Property Taxes	#3110	\$10,928,818.00			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185	\$2,664.54			
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Other Charges					
OVERPAYMENT REFUNDS					
Property Taxes	#3110	\$39,404.40			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Prepayment		\$739.00			
Interest - Late Tax		\$5,770.67	\$24,888.67		
Resident Tax Penalty	#3190				
TOTAL DEBITS		\$10,977,396.61	\$584,203.02	\$	\$

MS-61

# Tax Collector's Annual Report

## For the Municipality of Lincoln Year Ending 2016 (Cont.)

<b>CREDITS</b>				
REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2015		
Property Taxes	\$8,852,185.79	\$559,314.35		
Resident Taxes				
Land Use Change				
Yield Taxes	\$2,664.54			
Interest & Penalties	\$5,770.67	\$24,888.67		
Penalties				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Conversion to Lien (principal only)				
Prepay	\$739.00			
<b>DISCOUNTS ALLOWED</b>				
<b>ABATEMENTS MADE</b>				
Property Taxes	\$7,140.00			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
<b>CURRENT LEVY DEEDED</b>				
<b>UNCOLLECTED TAXES - END OF YEAR #1080</b>				
Property Taxes	\$2,114,261.61			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Property Tax Credit Balance**	(\$5,365.00)			
Other Tax or Charges Credit Balance**	< >			
<b>TOTAL CREDITS</b>	<b>\$10,977,396.61</b>	<b>\$584,203.02</b>	<b>\$</b>	<b>\$</b>

MS-61

# Tax Collector's Annual Report

## For the Municipality of Lincoln Year Ending 2016 (Cont.)

DEBITS				
	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2015	2014	2013	
Unredeemed Liens Balance - Beg. Of Year		\$72,393.67	\$30,848.52	
Liens Executed During Fiscal Year	\$189,258.12			
Interest & Costs Collected				
(After Lien Execution)	\$7,031.02	\$6,168.95	\$10,417.17	
<b>TOTAL DEBITS</b>	<b>\$196,289.14</b>	<b>\$78,562.62</b>	<b>\$41,265.69</b>	<b>\$0.00</b>

CREDITS				
REMITTED TO TREASURER	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2015	2014	2013	
Redemptions	\$96,478.47	\$31,663.18	\$30,490.23	
Interest & Costs Collected				
(After Lien Execution)	\$7,031.02	\$6,168.95	\$10,417.17	
Abatements of Unredeemed Liens	\$382.31	383.40	358.29	
Liens Deeded to Municipality				
Unredeemed Liens				
Balance - End of Year	\$92,397.34	\$40,347.09		
<b>TOTAL CREDITS</b>	<b>\$196,289.14</b>	<b>\$78,562.62</b>	<b>\$41,265.69</b>	<b>\$0.00</b>

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

TAX COLLECTOR'S SIGNATURE *Johanna Hart* DATE 1-17-2017

MS-61

# Town Clerk's Report

## Annual Report 2016

(unaudited)

Cash on hand January 1, 2016		\$ 250.00
2016 Motor Vehicle Registrations		\$ 355,220.00
2016 Dog Licenses	Town of Lincoln	\$ 914.00
	State of New Hampshire Fees	\$ 518.00
2016 Dog Late Fees & Fines		\$ 81.00
2016 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$ 1,058.00
	State of New Hampshire Fees	\$ 2,102.00
2016 UCC Filings		\$ 450.00
2016 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$ 498.88

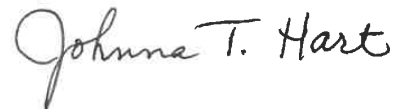
**TOTAL RECEIPTS \$ 361,091.88**

### Remittances to Treasurer

Cash on hand December 31, 2016		\$ 250.00
2016 Motor Vehicle Registrations		\$ 355,220.00
2016 Dog Licenses	Town of Lincoln Fees	\$ 914.00
	State of New Hampshire Fees	\$ 518.00
2016 Dog Late Fees & Fines		\$ 81.00
2016 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$ 1,058.00
	State of New Hampshire Fees	\$ 2,102.00
2016 UCC Filings		\$ 450.00
2016 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$ 498.88

**TOTAL RECEIPTS \$ 361,091.88**

Respectfully Submitted,



Johnna T. Hart  
Town Clerk

# 2016 Statement of Appropriations, Taxes Assessed and Tax Rate

## Town Share of Rate:

Appropriations	\$ 9,568,506
Less: Revenues	\$ 4,796,781
Less: Shared Revenues	\$ -
Add: Overlay	\$ 152,095
Add: War Service Credits	\$ 38,000

Net Town Appropriation \$ 4,961,820

Approved Town Tax Rate \$ 5.94 45% of Total Rate

## Local School Share of Rate:

School Appropriations - Lincoln	\$ 4,426,073
Less: State Education Taxes	\$ 1,911,480
Less: Adequate Education Grant	\$ -
Net Local School Appropriation	<u>\$ 2,514,593</u>

Approved Local School Tax Rate \$ 3.01 23% of Total Rate

## State Education Share of Rate:

Equalized Valuation (no utilities)	
809,949,153 x 2.360	<u>\$ 1,911,480</u>
Divided by Local Assessed Valuation (no utilities) 811,366,364	
Excess State Education Taxes to be Remitted to State	\$ -

Approved State School Tax Rate \$ 2.36 18% of Total Rate

## County Share of Rate:

County Assessment	\$ 1,566,732
Less: Shared Revenues	\$ -

Net County Appropriations \$ 1,566,732

Approved County Tax Rate \$ 1.88 14% of Total Rate

## TOTAL TAX RATE

\$ 13.19 100%

## Commitment Analysis:

Total Property Taxes Assessed	\$ 10,954,625
Less: War Service Credits	<u>\$ 38,000</u>
Total Property Tax Commitment	<u>\$ 10,916,625</u>

## Proof of Rate:

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$ 811,366,364	\$ 2.36	\$ 1,911,480
All Other Taxes	\$ 834,699,864	\$ 10.83	\$ 9,043,145
<b>TOTAL</b>			<b>\$ 10,954,625</b>

# Summary of Valuation

## Value of Land Only:

Current Use	\$	51,500
Residential		156,158,350
Commericaill/Industrial		31,240,150

**Total Value of Taxable Land** **\$ 187,450,000**

## Value of Buildings Only:

Residential	\$	523,614,300
Manufactured Housing		2,747,000
Commercial/Industrial		99,262,064

**Total Value of Taxable Buildings** **\$ 625,623,364**

**Total Value of Public Utilities** **\$ 23,333,500**

**Total Value Before Exemptions** **\$ 836,406,864**

<b>Less:</b>	Value of Elderly Exemptions	(1,632,000)
<b>Less:</b>	Solar Energy	(75,000)
<b>Less:</b>	Value of Blind Exemptions	-

**Total Valuation on Which Tax Rate is Computed** **\$ 834,699,864**

<b>Less:</b>	Public Utilities	(23,333,500)
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**Net Valuation without utilities on which tax rate for state education tax is computed** **\$ 811,366,364**



# December Balance Sheet

## Town of Lincoln New Hampshire

### December 31, 2016

Respectfully  
Submitted by: **Julie Rolando**  
**Town of Lincoln**  
**Treasurer**

#### Bank Balances

Citizens Bank - Investment	1,828,692.98		
Citizens Bank - General Fund	30,007.52		
Citizens Bank - Escrow	6,790.31		
Citizens Bank - Sewer Tap	381,240.30		
Citizens Bank - Water Tap	442,630.46		
Citizens Bank - Impact Fee	15,341.39		
Citizens Bank - Bonds	1,568,574.53		
Citizens Bank-Recreation	3,246.00		
Bank of New Hampshire - Sewer Tap	72,416.25		
Bank of New Hampshire - Water Tap	73,251.21		
Bank of New Hampshire - Lease/Escrow	638.40		
		4,422,829.35	4,422,829.35

#### Fund Balances

General Fund/Police Detail	1,858,700.50		
Sewer Tap Fee	453,656.55		
Water Tap Fee	515,881.67		
Water Treatment Cell	15,341.39		
Lease/Escrow	7,428.71		
Bonds	1,568,574.53		
Recreation	3,246.00		
		4,422,829.35	4,422,829.35



# ***Town of Lincoln***



## **TRUSTEES OF THE TRUST FUNDS**

**Lincoln Town Hall  
148 Main Street – PO Box 25  
Lincoln, New Hampshire 03251-0039**

**Phone: 603-745-2757 • Fax: 603-745-6743 • E-mail: [Townhall@lincolnnh.org](mailto:Townhall@lincolnnh.org) • Office Hours:  
Mon-Fri 8am-4pm**

## **Year-End Report**

**December 31, 2016**

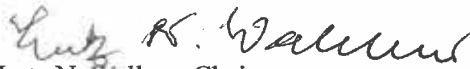
Dear Residents of Lincoln:


The Trustees of the Trust Funds are happy to report a productive year. They have developed a schedule of meeting at least every six weeks. Since Town Meeting in March, the Trustees have met nine times, and hope to have at least one more meeting before the 2017 Town Meeting.

Seven of those meetings included talking with representatives from five different financial institutions. Negotiations resulting from those meetings have resulted in substantial increases in the interest rates quoted to the Town. The Trustees have seen the interest rates climb from .03% to .25%, to .48%, to the current .50%, yielding the Town of Lincoln a total of **\$8,169.32** interest earned in 2016. These increases came about before the December 2016 increase in the Federal Reserve rate; with that increase, it is anticipated that Trust Funds rates will continue to rise in 2017.

The Trustees hope to continue their proactive approach to managing the Town of Lincoln's Trust Funds and are looking forward to another profitable year.

Respectfully submitted,

  
Lutz N. Wallem, Chairman,

  
Dr. Herbert Gardner, Vice Chairman,

  
Beverly A. Hall, Trustee

# Trustees of the Trust Funds

## 2016 Annual Report

### (Unaudited)

	Beginning				Ending
	Balance	+	-	+	Balance
<u>Account Name</u>	<u>1/1/16</u>	<u>Deposits</u>	<u>Expenses</u>	<u>Interest</u>	<u>12/31/16</u>
Solid Waste Facility Improv.	\$49,023.18	\$15,000.00	\$0.00	\$170.16	<b>\$64,193.34</b>
Fire Truck & Equipment	\$182,173.74	\$100,000.00	\$263,294.25	\$632.37	<b>\$19,511.86</b>
Revaluation	\$42,208.90	\$33,000.00	\$48,625.00	\$129.55	<b>\$26,713.45</b>
Public Works Vehicles	\$46,756.87	\$96,000.00	\$8,513.87	\$145.80	<b>\$134,388.80</b>
Police Dept. Equipment	\$25,491.65	\$30,000.00	\$36,244.34	\$45.85	<b>\$19,293.16</b>
Sewer System Rehab.	\$388,772.14	\$296,000.00	\$11,925.94	\$1,346.47	<b>\$674,192.67</b>
Water System Rehab.	\$682,718.78	\$102,500.00	\$489,169.08	\$1,813.08	<b>\$297,862.78</b>
Road & Street Reconstruction	\$526,873.93	\$372,000.00	\$166,357.84	\$1,492.42	<b>\$734,008.51</b>
Engineering & Planning	\$4,758.44	\$15,000.00	\$11,744.50	\$29.69	<b>\$8,043.63</b>
Roland Dubois Settlement	\$391,616.70	\$0.00	\$0.00	\$1,359.40	<b>\$392,976.10</b>
Kanc Rec Area Equipment	\$81,620.12	\$27,000.00	\$0.00	\$283.32	<b>\$108,903.44</b>
Memorial Park	\$100.50	\$0.00	\$0.00	\$0.35	<b>\$100.85</b>
Cemetery Trust Fund	\$61,117.45	\$1,365.00	\$0.00	\$214.45	<b>\$62,696.90</b>
Community Bldg Exp. Trust	\$2,805.51	\$4,000.00	\$0.00	\$9.74	<b>\$6,815.25</b>
Cemetery Maint Exp Trust	\$33,775.68	\$32,535.00	\$0.00	\$121.49	<b>\$66,432.17</b>
Property & Bldg Maint.	\$31,504.01	\$44,000.00	\$0.00	\$109.35	<b>\$75,613.36</b>
Village Core	\$33,710.62	\$0.00	\$5,173.50	\$107.26	<b>\$28,644.38</b>
Employee Separation	\$14,292.38	\$35,000.00	\$21,582.01	\$82.12	<b>\$27,792.49</b>
Library Technology	\$254.48	\$2,000.00	\$0.00	\$0.87	<b>\$2,255.35</b>
Library Building	\$21,772.34	\$26,000.00	\$0.00	\$75.58	<b>\$47,847.92</b>
<b>Total</b>	<b>\$2,621,347.42</b>	<b>\$1,231,400.00</b>	<b>\$1,062,630.33</b>	<b>\$8,169.32</b>	<b>\$2,798,286.41</b>

# 2016 Statement of Budgeted and Actual Revenues

December 31, 2016 - (unaudited)

	2016 BUDGET	2016 RECEIVED
<b><u>Revenue from Taxes:</u></b>		
Yield Tax	0.00	2,664.54
Payment in lieu of taxes	190,000.00	192,482.00
Interest on Taxes	45,000.00	56,950.73
<b><u>Revenue from Licenses, Permits &amp; Fees:</u></b>		
UCC Fees	500.00	450.00
Application Fees	2,300.00	2,880.00
Sign Permits	200.00	90.00
Cost Reimbursements	2,300.00	3,388.54
Motor Vehicle Fees	290,000.00	355,220.00
Dog Licenses	1,100.00	995.00
Misc Income/NSF	700.00	528.88
Vital Records	750.00	1,058.00
Cable TV Franchise Fees	54,000.00	42,552.51
<b><u>Revenue from Other Governments:</u></b>		
Meals & Room Tax Distribution	77,000.00	88,164.69
Highway Block Grant	28,000.00	33,250.13
Water Filtration Grant	35,000.00	34,476.95
Rail Road Fund	300.00	313.11
School Resource Officer	20,000.00	0.00
FEMA Management Costs	8,000.00	8,732.00
Hazard Mitigation Plan	0.00	0.00
TOW - SW	188,680.00	163,924.01
TOW - RC	158,128.00	112,930.26
TOW - CB	101,062.00	87,470.97
<b><u>Revenue from Charges for Services:</u></b>		
EX. Misc Income/NSF	1,500.00	3,474.22
PD - Misc Income	2,000.00	360.59
PD - Grant Revenue	10,000.00	21,027.50
PD - Parking Tickets	2,500.00	2,869.00
PD - Court Reimbursements	2,000.00	1,382.38
PD - False Alarms	1,000.00	2,775.00
PD - Copies of Reports	1,000.00	1,066.00
FD - Misc Income	100.00	0.00
PW - Cemetery Equipment Rental	0.00	1,170.00
SW - Recycling Rev	15,000.00	12,472.60
SW - Tipping Rev	15,000.00	22,934.49
WT - Misc Income	4,000.00	3,746.50
WT - Water Meter Equipment	200.00	105.00
RC - Misc Income	100.00	305.00
RC - Ski Area Rev	18,000.00	17,282.00
RC - Summer Camp	8,500.00	10,217.00
RC - Adventure Campe	6,100.00	6,200.00
CB - Grafton Sr.	6,017.00	6,017.52
CB - Child Care	11,825.00	11,826.00
CB - After School	5,000.00	9,310.34
CB - Misc Income	250.00	725.00
LB - Equip User Fees	500.00	485.00
CM - Burials	7,000.00	6,230.00
Sale of Cemetery Lots	2,000.00	0.00
Sale of Town Property	0.00	137,400.00
Interest on Deposits	2,000.00	4,235.64
Insurance Reimbursement	100.00	0.00
Wellness-Health Trust Inc	500.00	-3.94
FCI - Permit	1,200.00	1,200.00
Lease Town Property	8,000.00	1,200.00
Proceeds of Bonds & Notes	3,035,000.00	3,035,000.00
	<b>\$ 4,369,412.00</b>	<b># \$ 4,509,535.16</b>



## 2016 Detailed Statement of Payments December 31, 2016 - (Unaudited)

	<i>2016 Budgeted</i>	<i>2016 Expended</i>	<i>(Over) Under Budget</i>
<b>GENERAL GOVERNMENT</b>			
<b><i>Executive</i></b>			
Payroll	184,155.00	170,796.19	13,358.81
Public Officials Payroll	24,726.00	24,569.84	156.16
Payroll Overtime	1,500.00	2,846.90	(1,346.90)
Telephone	7,360.00	7,560.95	(200.95)
Dues, Travel & Conferences	13,685.00	11,554.31	2,130.69
Contracted Services	108,114.00	108,748.29	(634.29)
Materials & Supplies	16,700.00	13,753.41	2,946.59
<b><i>Subtotal Executive</i></b>	<b>\$ 356,240.00</b>	<b>\$ 339,829.89</b>	<b>\$ 16,410.11</b>
<b><i>Tax Collector/Town Clerk</i></b>			
Payroll Tax Collector	17,680.00	18,180.00	(500.00)
Payroll Town Clerk	17,680.00	18,180.00	(500.00)
Payroll Deputy Clerk	1,246.00	3,095.18	(1,849.18)
Dues, Travel & Conferences	605.00	363.84	241.16
Contracted Services	12,760.00	9,712.50	3,047.50
Materials & Supplies	1,760.00	1,530.71	229.29
<b><i>Subtotal Elections</i></b>	<b>\$ 51,731.00</b>	<b>\$ 51,062.23</b>	<b>\$ 668.77</b>
<b><i>Elections</i></b>			
Payroll-Elections	1,750.00	1,550.00	200.00
Contracted Services	550.00	1,858.00	(1,308.00)
Materials & Supplies	900.00	4,313.28	(3,413.28)
<b><i>Subtotal Elections</i></b>	<b>\$ 3,200.00</b>	<b>\$ 7,721.28</b>	<b>\$ (4,521.28)</b>
<b><i>Legal Expenses</i></b>	<b>172,500.00</b>	<b>148,609.09</b>	<b>\$ 23,890.91</b>
<b><i>Subtotal Legal Expenses</i></b>	<b>\$ 172,500.00</b>	<b>\$ 148,609.09</b>	<b>\$ 23,890.91</b>
<b><i>Personnel Administration</i></b>			
HealthTrust Health Insurance	182,000.00	169,131.00	12,869.00
Health/Dental Insurance Union	176,000.00	124,297.97	51,702.03
Life Insurance	7,750.00	11,384.11	(3,634.11)
Disability Insurance	13,500.00	11,928.35	1,571.65
Dental Plan Employee	9,800.00	8,692.01	1,107.99
FICA Tax Expense	87,000.00	81,384.27	5,615.73
Medicare Tax Expense	29,000.00	27,006.20	1,993.80
Pension Contribution-Police	133,000.00	121,769.37	11,230.63
Pension Contribution-Others	139,000.00	103,500.62	35,499.38
Unemployment Compensation	3,157.00	3,156.74	0.26
Workers' Compensation	-	-	-
Education Reimbursement	5,000.00	500.00	4,500.00
<b><i>Subtotal Personnel Administration</i></b>	<b>\$ 785,207.00</b>	<b>\$ 662,750.64</b>	<b>\$ 122,456.36</b>

# 2016 Detailed Statement of Payments (Cont.)

(unaudited)

	<b>2016 Budgeted</b>	<b>2016 Expended</b>	<b>(Over) Under Budget</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Planning</b>			
Payroll	76,371.00	73,338.16	3,032.84
Recording Secretary	3,348.00	1,560.12	1,787.88
Payroll Overtime	3,000.00	5,466.25	(2,466.25)
Training/Expenses	2,500.00	1,923.14	576.86
Dues, Travel & Conferences	3,836.00	3,354.64	481.36
Contracted Services	9,500.00	13,645.63	(4,145.63)
Materials & Supplies	1,300.00	730.33	569.67
<b>Subtotal Planning</b>	<b>\$ 99,855.00</b>	<b>\$ 100,018.27</b>	<b>\$ (163.27)</b>
<b>Town Building</b>			
Contracted Services	2,000.00	672.00	1,328.00
Electricity	18,000.00	15,135.75	2,864.25
Heating Oil	4,000.00	3,097.52	902.48
Materials & Supplies	5,000.00	2,765.09	2,234.91
Building & Property Maintenance	28,250.00	22,296.40	5,953.60
<b>Subtotal Town Building</b>	<b>\$ 57,250.00</b>	<b>\$ 43,966.76</b>	<b>\$ 13,283.24</b>
<b>Cemetery</b>			
Payroll	9,400.00	6,633.19	2,766.81
Payroll Burial	2,000.00	1,004.14	995.86
Payroll Overtime	2,270.00	540.09	1,729.91
Contracted Services	2,730.00	390.00	2,340.00
Materials & Supplies	3,700.00	6,898.56	(3,198.56)
Fuel - Equipment & Vehicles	800.00	748.03	51.97
<b>Subtotal Cemetery</b>	<b>\$ 20,900.00</b>	<b>\$ 16,214.01</b>	<b>\$ 4,685.99</b>
<b>Insurances</b>			
Property Liability	51,680.00	51,680.00	-
<b>Subtotal Insurances</b>	<b>\$ 51,680.00</b>	<b>\$ 51,680.00</b>	<b>\$ -</b>
<b>Total General Government</b>	<b>\$ 1,598,563.00</b>	<b>\$ 1,421,852.17</b>	<b>\$ 176,710.83</b>
<b>PUBLIC SAFETY</b>			
<b>Police</b>			
Payroll	756,948.00	695,246.19	61,701.81
Payroll-Part Time	18,263.00	9,451.04	8,811.96
Payroll - Overtime	20,000.00	24,315.25	(4,315.25)
Payroll-Overtime Holidays	20,000.00	19,918.40	81.60
Telephone	12,000.00	11,681.45	318.55
Dues, Training, Travel & Conferences	10,000.00	10,348.94	(348.94)
Contracted Services	97,400.00	100,381.73	(2,981.73)
Materials & Supplies	7,000.00	7,409.19	(409.19)
Vehicles- Fuel & Maint.	27,500.00	15,726.12	11,773.88
Uniforms & Personal Equipment	7,500.00	11,721.26	(4,221.26)
Equipment	11,400.00	9,588.97	1,811.03
Grant	20,000.00	20,000.00	-
<b>Subtotal Police</b>	<b>\$ 1,008,011.00</b>	<b>\$ 935,788.54</b>	<b>\$ 72,222.46</b>



# 2016 Detailed Statement of Payments (Cont.)

(unaudited)

	<i>2016 Budgeted</i>	<i>2016 Expended</i>	<i>(Over) Under Budget</i>
<b>PUBLIC SAFETY (Continued)</b>			
<i><b>Fire</b></i>			
Payroll	61,675.00	57,518.15	4,156.85
Telephone	1,750.00	2,344.29	(594.29)
Employment Training/Expense	5,900.00	4,784.73	1,115.27
Dues/Travel/Conference	1,000.00	237.35	762.65
Contracted Services	15,200.00	16,867.52	(1,667.52)
Electricity	1,600.00	1,678.84	(78.84)
Heating Fuel	2,500.00	1,936.12	563.88
Materials & Supplies	1,800.00	5,511.61	(3,711.61)
Fuel - Vehicles & Equipment	2,400.00	2,898.29	(498.29)
Equipment	20,000.00	28,038.51	(8,038.51)
<b>Subtotal Fire</b>	<b>\$ 113,825.00</b>	<b>\$ 121,815.41</b>	<b>\$ (7,990.41)</b>
<i><b>Emergency Management</b></i>			
Employment Training & Expenses	2,000.00	993.00	1,007.00
Contracted Services	4,000.00	4,720.00	(720.00)
Materials & Supplies	1,200.00	2,747.99	(1,547.99)
Equipment	1,000.00	1,410.53	(410.53)
<b>Subtotal Civil Defense</b>	<b>\$ 8,200.00</b>	<b>\$ 9,871.52</b>	<b>\$ (1,671.52)</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 1,130,036.00</b>	<b>\$ 1,067,475.47</b>	<b>\$ 62,560.53</b>
<b>HIGHWAYS &amp; STREETS</b>			
<i><b>Public Works</b></i>			
Payroll	189,294.00	186,071.10	3,222.90
Payrol Overtime	14,000.00	8,718.78	5,281.22
Telephone	5,400.00	4,817.84	582.16
Dues, Travel & Conferences	300.00	50.00	250.00
Contracted Services	12,700.00	10,889.00	1,811.00
Electricity	2,700.00	2,900.61	(200.61)
Heating Fuel	4,800.00	3,870.82	929.18
Materials & Supplies	9,750.00	8,769.08	980.92
Fuel - Equipment & Vehicles	16,900.00	10,752.53	6,147.47
Sand & Salt	28,000.00	30,364.10	(2,364.10)
Equipment	14,200.00	14,069.75	130.25
Uniforms	4,000.00	3,130.28	869.72
General Repairs - Equipment	20,000.00	7,759.90	12,240.10
<b>Subtotal Public Works</b>	<b>\$ 322,044.00</b>	<b>\$ 292,163.79</b>	<b>\$ 29,880.21</b>
<i><b>Street Lights</b></i>	<i>47,000.00</i>	<i>48,228.27</i>	<i>(1,228.27)</i>
<b>Subtotal Street Lights</b>	<b>\$ 47,000.00</b>	<b>\$ 48,228.27</b>	<b>\$ (1,228.27)</b>
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>\$ 369,044.00</b>	<b>\$ 340,392.06</b>	<b>\$ 28,651.94</b>

## 2016 Detailed Statement of Payments (Cont.)

(unaudited)

	<i>2016 Budgeted</i>	<i>2016 Expended</i>	<i>(Over) Under Budget</i>
<b>SANITATION</b>			
<b><i>Solid Waste</i></b>			
Payroll	73,697.00	73,697.36	(0.36)
Payroll - Overtime	900.00	2,595.43	(1,695.43)
Payroll - Part-Time	13,664.00	15,651.00	(1,987.00)
Telephone & Alarms	1,700.00	2,526.13	(826.13)
Dues, Travel & Conferences	600.00	1,076.68	(476.68)
Contracted Services	171,478.00	179,546.34	(8,068.34)
Electricity	4,000.00	3,696.87	303.13
Heating Fuel	1,400.00	439.80	960.20
Materials & Supplies	2,000.00	941.34	1,058.66
General Repairs & Equipment	5,000.00	3,985.78	1,014.22
Vehicles & Equipment	5,900.00	6,251.11	(351.11)
Uniforms	2,000.00	1,551.41	448.59
<b><i>Subtotal Solid Waste</i></b>	<b>\$ 282,339.00</b>	<b>\$ 291,959.25</b>	<b>\$ (9,620.25)</b>
<b><i>Sewer</i></b>			
Contracted Services	225,250.00	194,825.29	30,424.71
Electricity	7,000.00	7,126.76	(126.76)
Propane Generator	0.00	117.89	(117.89)
Materials & Supplies	500.00	533.85	(33.85)
Equipment	5,000.00	2,682.63	2,317.37
General Repairs & Equipment	10,000.00	1,110.82	8,889.18
<b><i>Subtotal Sewer</i></b>	<b>\$ 247,750.00</b>	<b>\$ 206,397.24</b>	<b>\$ 41,352.76</b>
<b>TOTAL SANITATION</b>	<b>\$ 530,089.00</b>	<b>\$ 498,356.49</b>	<b>\$ 31,732.51</b>
<b>WATER DISTRIBUTION &amp; TREATMENT</b>			
Payroll	65,509.00	58,710.82	6,798.18
Payroll Overtime	9,500.00	9,257.21	242.79
Telephone & Alarms	6,600.00	5,676.22	923.78
Employment Training & Expenses	600.00	1,146.00	(546.00)
Dues, Travel & Conferences	1,900.00	1,085.00	815.00
Contracted Services	22,000.00	11,141.99	10,858.01
Electricity	115,003.00	115,825.96	(822.96)
Heating Fuel	20,000.00	16,642.96	3,357.04
Materials & Supplies	3,500.00	2,319.31	1,180.69
Chemicals	52,000.00	47,777.82	4,222.18
Equipment	2,000.00	757.29	1,242.71
Uniforms	900.00	705.96	194.04
General Repairs & Equipment	40,000.00	11,683.38	28,316.62
U.S.G.S. Monitoring	8,000.00	7,493.00	507.00
<b><i>Subtotal Water</i></b>	<b>\$ 347,512.00</b>	<b>\$ 290,222.92</b>	<b>\$ 57,289.08</b>
<b>TOTAL WATER DIST. &amp; TREATMENT</b>	<b>\$ 347,512.00</b>	<b>\$ 290,222.92</b>	<b>\$ 57,289.08</b>

## 2016 Detailed Statement of Payments (Cont.)

(unaudited)

	<i>2016 Budgeted</i>	<i>2016 Expended</i>	<i>(Over) Under Budget</i>
<b>HEALTH &amp; WELFARE</b>			
<i>Health Appropriations</i>	59,557.00	59,557.00	-
<b>Subtotal Health Appropriations</b>	<b>\$ 59,557.00</b>	<b>\$ 59,557.00</b>	<b>\$ -</b>
 <i>Welfare</i>			
Rent Assistance	6,900.00	792.00	6,108.00
Food/Medical/Etc.	1,500.00	1,127.70	372.30
Electricity	2,000.00	-	2,000.00
Heat	2,000.00	-	2,000.00
NHGCAP-Annual Hosting Fee	100.00	102.30	(2.30)
<b>Subtotal Welfare</b>	<b>\$ 12,500.00</b>	<b>\$ 2,022.00</b>	<b>\$ 10,478.00</b>
 <b>TOTAL HEALTH &amp; WELFARE</b>	<b>\$ 72,057.00</b>	<b>\$ 61,579.00</b>	<b>\$ 10,478.00</b>
 <b>CULTURE &amp; RECREATION</b>			
 <i>Recreation</i>			
Payroll	142,161.00	119,191.63	22,969.37
Payroll-Overtime	2,000.00	1,368.47	631.53
Telephone	1,400.00	1,357.30	42.70
Dues, Travel & Conferences	4,284.00	5,565.11	(1,281.11)
Contracted Services	20,955.00	22,553.53	(1,598.53)
Electricity	13,420.00	13,470.01	(50.01)
Materials & Supplies	10,400.00	11,073.32	(673.32)
Fuel - Equipment & Vehicles	10,800.00	6,559.84	4,240.16
Propane	1,500.00	877.21	622.79
Equipment	5,650.00	6,528.60	(878.60)
TOL- Parks & Patriotic (Rec)	18,700.00	14,583.99	4,116.01
General Repairs & Equipment	5,000.00	-	5,000.00
<b>Subtotal Recreation</b>	<b>\$ 236,270.00</b>	<b>\$ 203,129.01</b>	<b>\$ 33,140.99</b>
 <i>Community Center</i>			
Payroll	58,835.00	58,110.79	724.21
Payroll-Overtime	200.00	0.00	200.00
Telephone	2,400.00	2,660.62	(260.62)
Contracted Services	2,020.00	3,149.46	(1,129.46)
Electricity	12,048.00	10,844.72	1,203.28
Heating Fuel	11,000.00	9,738.22	1,261.78
Materials/Supplies	4,600.00	6,026.52	(1,426.52)
Propane	700.00	545.23	154.77
Bldg/Prop Maint.	46,000.00	66,520.89	(20,520.89)
<b>Subtotal Community Center</b>	<b>\$ 137,803.00</b>	<b>\$ 157,596.45</b>	<b>\$ (19,793.45)</b>

## 2016 Detailed Statement of Payments (Cont.)

	(unaudited) 2016 <i>Budgeted</i>	2016 <i>Expended</i>	(Over) <i>Under</i> <i>Budget</i>
<b>CULTURE &amp; RECREATION (Continued)</b>			
<i><b>Library</b></i>			
Payroll	77,568.00	77,213.96	354.04
Payroll-Overtime	300.00	150.45	149.55
Print Materials	5,300.00	5,011.88	288.12
Telephone	1,400.00	1,223.74	176.26
Employee Training & Expenses	3,500.00	2,862.64	637.36
Building Maintenance	3,000.00	1,670.78	1,329.22
Speakers & Programs	500.00	137.78	362.22
Contracted Services	7,250.00	9,368.82	(2,118.82)
Electricity	4,500.00	3,956.88	543.12
Heating Fuel	2,600.00	1,935.15	664.85
Materials/Supplies	3,335.00	2,808.33	526.67
Serials	1,300.00	997.63	302.37
Audio and Visual	1,200.00	1,180.31	19.69
<b>Subtotal Library</b>	<b>\$ 111,753.00</b>	<b>\$ 108,518.35</b>	<b>\$ 3,234.65</b>
 <i><b>Patriotic Purposes</b></i>	 6,375.00	 6,135.93	 239.07
<b>Subtotal Patriotic Purposes</b>	<b>\$ 6,375.00</b>	<b>\$ 6,135.93</b>	<b>\$ 239.07</b>
 <b>TOTAL CULTURE &amp; RECREATION</b>	 <b>\$ 492,201.00</b>	 <b>\$ 475,379.74</b>	 <b>\$ 16,821.26</b>
 <b>DEBT SERVICE</b>			
Principal Bonds & Notes	479,749.00	479,107.57	641.43
Interest Bonds & Notes	121,854.00	122,495.13	(641.13)
Interest Tax Anticipation Notes	1.00	-	1.00
<b>SUBTOTAL DEBT SERVICE</b>	<b>\$ 601,604.00</b>	<b>\$ 601,602.70</b>	<b>\$ 1.30</b>
 <i><b>Capital Appropriations</b></i>			
Police Dept Vehicles	43,000.00	40,809.10	2,190.90
<b>Subtotal Capital Appropriations</b>	<b>\$ 43,000.00</b>	<b>\$ 40,809.10</b>	<b>\$ 2,190.90</b>
 <i><b>Capital Reserves</b></i>			
Revaluation	33,000.00	33,000.00	-
Community Building	4,000.00	4,000.00	-
PW Vehicle	96,000.00	96,000.00	-
FD Truck/Equipment	100,000.00	100,000.00	-
Sewer Rehab.	296,000.00	296,000.00	-
Water Rehab.	102,500.00	102,500.00	-
Police Equipment	30,000.00	30,000.00	-
Roads & Streets	372,000.00	372,000.00	-
Library Technology	2,000.00	2,000.00	-
Solid Waste Improvements	15,000.00	15,000.00	-
Kanc Rec Equipment	27,000.00	27,000.00	-
Engineering & Planning	15,000.00	15,000.00	-
Prop/Building Maint	44,000.00	44,000.00	-
Cemetery Expandable Trust Fund	32,535.00	32,535.00	-
Library Building	26,000.00	26,000.00	-
Cemetery Trust Fund	1,365.00	1,365.00	-
Employee Separation	35,000.00	35,000.00	-
<b>Subtotal Capital Reserves</b>	<b>\$ 1,231,400.00</b>	<b>\$ 1,231,400.00</b>	<b>\$ -</b>
 <b>TOTAL CAPITAL OUTLAY</b>	 <b>\$ 1,274,400.00</b>	 <b>\$ 1,272,209.10</b>	 <b>\$ 2,190.90</b>
<b>TOTAL BUDGET</b>	<b>\$ 6,415,506.00</b>	<b>\$ 6,029,069.65</b>	<b>\$ 386,436.35</b>

# Town of Lincoln

## Minutes of Town Meeting

### March 8, 2016

The Annual Town Meeting, of the inhabitants of the Town of Lincoln, in the County of Grafton and State of New Hampshire, qualified to vote in town affairs, was held in the Lin-Wood Public School on Tuesday, March 8, 2016. Moderator Robert Wetherell called the meeting to order at 10:00 am. Janet Peltier made a motion to dispense with the reading of the entire warrant until 7:30 o'clock in the evening. Carol Riley seconded the motion. Vote was in the affirmative – unanimous. Robert declared the polls open. The polls closed at 6pm.

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

#### **Election results of Articles 1:**

##### **For Selectman – Three-year term**

Tamra A. Ham – 266 votes

Paul Beaudin II – 121 votes

##### **Town Clerk – One-year term**

Johnna Hart – 371 votes

##### **Moderator – Two-year term**

Robert Wetherell – 370 votes

##### **Budget Committee – Three-year term**

Lawrence Sweeney – 298 votes

Dennis M. Ducharme – 307 votes

Herbert W. Gardner – 303 votes

Cindy E. Rineer – 336 votes

##### **Budget Committee – One-year term**

Patricia McTeague – 315 votes

Deanna L. Huot – 337 votes

##### **Library Trustee – Three-year term**

Nancy R. Sweeney – 336 votes

Ivan Strickon - 313 votes

##### **Cemetery Trustee – Three-year term**

Peter F. Govoni – 370 votes

##### **Trustee of Trust Funds – One-year term**

Beverly Hall – 346 votes

**Trustee of Trust Funds** – Three-year term  
No one elected

**Supervisor of Check List** – Six-year term  
Carol Riley – 375 votes

## **ARTICLE 02: Town Manager Form of Government**

To see if the Town will revoke the provision of RSA 37:13, the balloting procedure prescribed by this section shall govern, except that the question appearing on the printed ballot shall be as follows:

“Do you favor the continuation of the Town Manager plan as now in force in this Town?”

If a majority of the voters present and voting in a Town, Village District or Precinct on this question signifies disapproval of this question the Town Manager plan will be deemed to be revoked therein provided, however, that said revocation shall not be effective until the second Tuesday of April next succeeding the annual meeting at which such action is taken. (Submitted by petition.)

**Yes 261 – No 86**  
**Article 2 passed**

## **ARTICLE 03: Planning - Amend Article V General Regulations**

Amend Article V General Regulations, add Section L. Gated Communities – Gated Communities are allowed only if granted a Special Exception by the Zoning Board of Adjustment.

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town’s Land Use Plan Ordinance as follows:

To see if the Town will vote to amend Article V General Regulations and add a Section L. Gated Communities allowing gated communities only if granted a Special Exception by the Zoning Board of Adjustment. (Full text is available for review at the Town clerk’s Office prior to March 8th, 2016, and at the polling place on voting day.) (Recommended by the Planning Board).

**Yes 282 – No 79**  
**Article 3 passed**

## **ARTICLE 04: Planning - Amend Article VIII Board of Adjustment**

Amend Article VIII Board of Adjustment, Section A Board of Adjustment, add Paragraph 3 with specific criteria for Request for Special Exception Under Sign Ordinance.

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town’s Land Use Plan Ordinance as follows:



To see if the Town will vote to amend Article VIII Board of Adjustment, Section A, Board of Adjustment, by adding Paragraph 3 with specific criteria required to grant a Request for Special Exception Under the Sign Ordinance. (Full text is available for review at the Town clerk's Office prior to March 8th, 2016, and at the polling place on voting day.) (Recommended by the Planning board)

**Yes 286 – No 66  
Article 4 passed**

### **RESULTS OF THE TOWN BUSINESS MEETING MARCH 8, 2016 at 7:30 pm.**

Moderator Robert Wetherell opened the Annual Town Meeting at 7:30 pm.

Robert welcomed everyone present and was please that they recognized the importance of Town Meeting Day. Robert extended the town's appreciation and thanks to the Linwood Public School faculty and staff for accommodating us today. He then reminded all present of the Lincoln-Woodstock Public School District meeting to be held on March 17, 2016 at the Lin-Wood elementary School multi-purpose room. Voting will be from 2pm until 6pm. The official School Business Meeting will commence at 7 pm.

The Pledge of Allegiance was then recited by all.

Moderator Wetherell then continued to reiterate to the voters that they are the decision makers. This is not a public forum it is a legislative body. He encouraged all to ask questions and to comment. Robert then reminded all present that voting can only be done by registered voters.

The Moderator then informed the voters on the rules of order for the town meeting:

- All cellular phones should be turned to silent.
- Each participant will treat every other participant with due respect and courtesy. The moderator will not allow personal attacks or inappropriate language.
- Anyone wishing to address the meeting will use a microphone and first be recognized by the moderator. Speakers will begin by stating his or her name.
- All other speakers will be considered out of order. Non-voters may speak with permission.
- Speaking will be limited to three minutes each including a warning at one minute remaining. (Time to be determined by moderator.) All new speakers who desire to speak will be giving a chance to do so before one is given a second opportunity on the same issue.
- Each Article needs a motion and a second in order to discuss it.
- Only one amendment to a motion will be allowed on the floor at any one time. No amendment to an amendment will be allowed; such proposals will be dealt with as subsequent amendments after the first amendment has been voted upon. All amendments will be submitted in writing to the moderator. The subject of the original article must be addressed in the amendment and it cannot be a negative amendment.
- The moderator can be overruled by majority of the meeting.
- State statutes do govern legal procedures not listed here.

Moderator Wetherell informed all present that an assistant moderator and assistant town clerk were sworn in to assist in the tallying of today's voting. The results will be announced as soon as they become available.

#### **ARTICLE 05: Bond-East Branch Pemi River Levee**

To see if the Town will vote to raise and appropriate the sum of one million four hundred eleven thousand two hundred fifty dollars(\$1,411,250) to rebuild the East Branch Pemigewasset River Granite Block Levee originally constructed in 1960, and to authorize the issuance of not more than one million three hundred ten thousand dollars(\$1,310,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); to authorize the Selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; to authorize the Selectmen to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. The balance of the appropriation of one hundred one thousand two hundred fifty dollars (\$101,250) is to be raised by taxation, with ninety thousand dollars (\$90,000) to be used to reduce the amount needed to be bonded and eleven thousand two hundred fifty dollars (\$11,250) to be used toward bond costs and legal costs. The Selectmen and Budget Committee recommend this appropriation. (2/3 ballot vote required).

Motion made by: O.J. Robinson

Seconded by: Tamra Ham

With no discussion Article #5 was voted on by secret ballot.

Polls remained open for one hour.

Article #5 passed by 2/3 vote

Yes – 140 No – 8

#### **ARTICLE 06: Beechwood One**

To see if the Town will vote to raise and appropriate the sum of one million two hundred eleven thousand two hundred fifty dollars(\$1,211,250) to rebuild Beechwood One Roads, drainage and utilities to authorize the issuance of not more than one million two hundred thousand dollars(\$1,200,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); to authorize the Selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; to authorize the Selectmen to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; and to authorize the Selectman to take any other action or to pass any other vote relative thereto. The balance of the appropriation eleven thousand two hundred fifty dollars (\$11,250) to be raised by taxation for bond costs and legal costs. Without impairing the general obligation nature of the bonds, to authorize the Selectman to enter into an agreement with Loon Mountain Recreation Corporation to pay the Town 50% of the annual bond debt service payment, up to six hundred thousand dollars (\$600,000) for the entire duration of the bond. The Selectmen and Budget Committee recommend this appropriation. (2/3 ballot vote required).

Motion made by: David Thompson  
Seconded by: Mike Marcoccio  
With lengthy discussion Article #6 was voted on by secret ballot.  
Polls remained open for one hour.  
Article #6 passed by 2/3 vote  
Yes – 135 No – 16

#### **ARTICLE 07: Pollard Road Sidewalk-Bond**

To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$525,000) for the design and construction of sidewalks, curbing, and storm water management facilities in the Pollard Road corridor from Church Street to NH Route 112, to be completed prior to December 31, 2017. and to authorize the issuance of not more than five hundred twenty five thousand dollars(\$525,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); to authorize the Selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; to authorize the Selectmen to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. The Selectmen and Budget Committee recommend this appropriation. (2/3 ballot vote required).

A motion was made to amend the typographical error on Article #7 to read the sum of “five hundred twenty five thousand dollars” as per the written amount (\$525,000)

Motion made by: Patricia McTeague

Seconded by: Jane Ludwig

Motion to amend Article #7 passed by voice vote unanimously

After a presentation and some discussion Article #7 was voted on by secret ballot.

Polls remained open for one hour.

Article #7 passed by 2/3 vote

Yes – 120 No – 20

#### **ARTICLE 08: Sidewalk Pollard Road - Taxation**

To see if the Town will vote to raise and appropriate the sum of \$525,000 for the design and construction of sidewalks, curbing, and storm water management facilities in the Pollard Road corridor from Church Street to NH Route 112, to be completed prior to December 31, 2017. Said sum to be raised through taxation. (Submitted by petition.) Board of Selectmen and Budget Committee do not recommend this appropriation.

Article #8 was skipped by the moderator until the results of Article #7 were made available.

Moderator moved on to Article #9

Motion made by: O.J. Robinson to permanently table Article #8

Seconded by: Tamra Ham

Article #8 permanently tabled by voice vote unanimously

#### **ARTICLE 09: Operating Budget**

To see if the Town will vote to raise and appropriate the sum of five million one hundred eighteen thousand six hundred six dollars (\$5,118,606) for the purposes of General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest, for the ensuing year, exclusive of all special and individual warrant articles. The Budget Committee and Selectmen recommend this appropriation. (Majority vote required)

Motion made by: Tamra Ham  
Seconded by: Edmond Gionet  
Article #9 passed by voice vote unanimously

#### **ARTICLE 10: CR-Engineering & Planning**

To see if the Town will vote to raise and appropriate fifteen thousand dollars (\$15,000) to be placed in the Engineering & Planning Capital Reserve Fund (created in 1997). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: O.J. Robinson  
Seconded by: Tamra Ham  
Article #10 passed by voice vote unanimously

#### **ARTICLE 11: CR-Solid Waste**

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

Motion made by: Tamra Ham  
Seconded by: David Thompson  
Article #11 passed by voice vote unanimously

#### **ARTICLE 12: CR-Community Building**

To see if the Town will vote to raise and appropriate four thousand dollars (\$4,000) to be placed in the Community Building Expendable Trust Fund (created 2005). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Faith Clark  
Seconded by: Tamra Ham  
Article #12 passed by voice vote unanimously

### **ARTICLE 13: CR-Public Works Vehicle & Equipment**

To see if the Town will vote to raise and appropriate ninety six thousand dollars (\$96,000) to be placed in the Public Works Vehicle and Equipment Capital Reserve Fund (created in 1990, amended in 2008.) The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham  
Seconded by: Don Landry  
Article #13 passed by voice vote unanimously

### **ARTICLE 14: CR-Revaluation**

To see if the Town will vote to raise and appropriate thirty three thousand dollars (\$33,000) to be placed in the Revaluation Capital Reserve Fund (created in 1984, amended in 2008.) The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham  
Seconded by: Deanna Huot  
Article #14 passed by voice vote unanimously

### **ARTICLE 15: CR-Police Department Equipment**

To see if the Town will vote to raise and appropriate twenty thousand dollars (\$20,000) to be placed in the Police Department Equipment Capital Reserve Fund (created in 1995.) The Selectmen and Budget Committee this appropriation.

Motion made by: Tamra Ham  
Seconded by: Mike Marcoccio  
Article #15 passed by voice vote unanimously

### **ARTICLE 16: Sewer System Rehabilitation**

To see if the Town will vote to raise and appropriate two hundred ninety six thousand dollars (\$296,000) to be placed in the Sewer System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation

Motion made by: Tamra Ham  
Seconded by: Grant Clark  
Article #16 passed by voice vote unanimously

#### **ARTICLE 17: CR-Water System Rehabilitation**

To see if the Town will vote to raise and appropriate one hundred two thousand five hundred dollars (\$102,500) to be placed in the Water System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham  
Seconded by: Wendy Tanner  
Article #17 passed by voice vote unanimously

#### **ARTICLE 18: CR-Roads & Streets Reconstruction**

To see if the Town will vote to raise and appropriate three hundred seventy two thousand dollars (\$372,000) to be placed in the Road and Street Reconstruction Capital Reserve Fund (created in 1994). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham  
Seconded by: Faith Clark  
Article #18 passed by voice vote unanimously

#### **ARTICLE 19: CR-Kanc Rec Area Equipment**

To see if the Town will vote to raise and appropriate twenty seven thousand dollars (\$27,000) to be placed in the Kancamagus Recreational Area Equipment Capital Reserve Fund (created in 2005). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Faith Clark  
Seconded by: Grant Clark  
Article #19 passed by voice vote unanimously

#### **ARTICLE 20: CR-Cemetery Maintenance Expendable Trust**

To see if the Town will vote to raise and appropriate thirty thousand dollars (\$30,000) to be added to the Town Cemetery Maintenance Expendable Trust Fund (created in 2006). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Grant Clark  
Seconded by: Deanna Huot  
Article #20 passed by voice vote unanimously



## **ARTICLE 21: CR-Cemetery Maintenance Expendable Trust**

To see if the Town will vote to raise and appropriate two thousand five hundred thirty five dollars (\$2,535) to be placed in the Town Cemetery Maintenance Expendable Trust Fund (created in 2006). with said sum to come from 2015 unassigned fund balance. This represents the amount paid to the Town for the sale of cemetery lots during Fiscal Year 2015. No amount to be raised from taxation. The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham  
Seconded by: David Thompson  
Article #21 passed by voice vote unanimously

## **ARTICLE 22: CR-Property & Building Maintenance**

To see if the Town will vote to raise and appropriate forty four thousand dollars (\$44,000) to be placed in the Property and Building Maintenance Expendable Trust (created in 2007). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham  
Seconded by: Beverly Hall  
Article #22 passed by voice vote unanimously

## **ARTICLE 23: CR-Fire Truck**

To see if the Town will vote to raise and appropriate one hundred thousand dollars (\$100,000) to be placed in the Fire Truck and Equipment Capital Reserve Fund (created in 1989.) The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham  
Seconded by: Wendy Tanner  
Article #23 passed by voice vote unanimously

## **ARTICLE 24: CR-Employee Separation**

To see if the Town will vote to raise and appropriate thirty five thousand dollars (\$35,000) to be placed in the Employee Separation Expendable Trust Fund (created in 2010). The Selectmen and Budget Committee recommend this appropriation

Motion made by: Tamra Ham  
Seconded by: Faith Clark  
Article #24 passed by voice vote unanimously

#### **ARTICLE 25: CR-Library Technology**

To see if the Town will vote to raise and appropriate two thousand dollars (\$2,000) to be placed in the Library Technology Capital Reserve Fund (created in 1997). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham  
Seconded by: Grant Clark  
Article #25 passed by voice vote unanimously

#### **ARTICLE 26: CR-Library Building**

To see if the Town will vote to raise and appropriate twenty six thousand dollars (\$26,000) to be placed in the Library Building Capital Reserve Fund (created in 1991). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham  
Seconded by: Clarke Wrye III  
Article #26 passed by voice vote unanimously

#### **ARTICLE 27: CR-Cemetery Trust Fund**

To see if the Town will vote to raise and appropriate one thousand three hundred sixty five dollars (\$1,365) to be placed in the Town Cemetery Trust Fund (created not known). Said sum to come from 2015 unassigned fund balance. This represents the amount paid to the Town for the sale of cemetery lots during Fiscal Year 2015. No amount to be raised from taxation. The Selectman and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham  
Seconded by: Deanna Huot  
Article #27 passed by voice vote unanimously

#### **ARTICLE 29: CR-Police Equip - Traffic Sign**

To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) to be placed in the Police Department Equipment Fund (created 1995), with said sum to come from unassigned fund balance. This represents the amount paid to the Town by Loon Mountain and Ice Castle for a portable electronic sign. No amount to be raised from taxation. The Selectman and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham  
Seconded by: Mike Marcoccio  
Article #29 passed by voice vote unanimously

### **ARTICLE 30: Purchase Police Cruiser**

To see if the Town will vote to raise and appropriate the sum of forty three thousand dollars (\$43,000) for the purpose of purchasing a replacement cruiser. The Selectmen and Budget Committee recommend this Appropriation

Motion made by: Tamra Ham  
Seconded by: Wendy Tanner  
Article #30 passed by voice vote unanimously

### **ARTICLE 31: Highway Block Grant Program**

To see if the Town will vote to raise and appropriate twenty eight thousand dollars (\$28,000) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is to be offset by revenue from the State of New Hampshire Highway Block Grant Program to the extent that it is available. The Selectmen and Budget Committee recommend this appropriation

Motion made by: Tamra Ham  
Seconded by: Clark Wrye III  
Article #31 passed by voice vote unanimously

### **ARTICLE 32: Transact any other business**

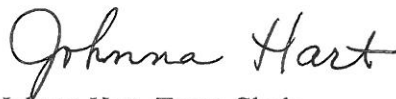
To transact any other business that may legally come before the meeting.

Selectmen O.J. Robinson thanked the voters for participating. He also recognized outgoing Selectmen Patricia McTeague for her service as a Board of Selectmen and her valuable input over the course of the years she has served the board. Mr. Robinson also brought up to the voters the starting time of town meeting of 7:30 pm and wondered if the voters perhaps would be interested in starting it at 6:30 pm instead. He said that the selectmen would look into it starting earlier than 7:30 pm and on a different day if a Saturday would be allowed. He also mentioned to the voters that if any of you were interested in adding their input to our town report in the future to please do so. The selectmen also asked the voters for a show of hands if they were still interested in having the town reports delivered to the residents. This was a unanimous yes so delivering the town reports to residents will continue.

Patricia McTeague made a motion to dissolve the 2016 Town Meeting  
Seconded by: David Thompson  
The Lincoln Town Meeting dissolved at 10:39 pm.

I hereby certify that the above return of the Annual Lincoln Town Meeting of March 8, 2016 is true and correct to the best of my knowledge.

Respectfully submitted,



Johnna Hart, Town Clerk

## NOTES

# **Warrant and Budget**



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

### **Annual Town Meeting**

**2017**

Town of Lincoln  
New Hampshire  
Warrant and Budget  
2017

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 Fourteenth (14) day of March, 2017 at 10:00 AM until 6:00 PM for the casting of ballots: and at 6:30 PM on the same day to act upon the following articles: (The polls will not close earlier than 6:00 PM)

**ARTICLES ONE(1) THROUGH SEVEN (7) WILL APPEAR ON THE OFFICAL BALLOT AND WILL BE VOTED ON FROM 10:00 AM TO 6:00 PM. ATRICLE EIGHT (8) THROUGH THIRTY THREE (33) WILL BE TAKEN UP DURING THE BUSINESS MEETING BEGINNING AT 6:30 PM.**

**Article 01: Election of Town Officers**

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

☐ Yes      ☐ No

**Article 02: Amend Lincoln Stormwater Management Ordinance**

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town's Land Use Plan Ordinance to amend the Lincoln Stormwater Management Ordinance to clarify the applicability, the requirements and to add more flexibility as follows:

1. Amend Section III, Applicability, to clarify the projects to which this ordinance applies.
2. Amend Section IV, Stormwater Management Plan, to change the title to "Stormwater Management and Erosion Control Plan" and to clarify the requirements of a stormwater management and erosion control plan.
3. Amend Section V, Stormwater Management Requirements, by deleting what is currently Section V.E, and V.F. and adding "24 hour" to V.B.
4. Amend Section VI, Engineering Review, to change the title to Review and Approval and to clarify and define the Town's review and approval policies and procedures.

(Full text of proposed amendments is available on file for full review at the Town Clerk's Office prior to March 14, 2017, and at the polling place on voting day.) Recommended by the Planning Board.

☐ Yes      ☐ No

**Article 03: Land Use Plan Ordinance to revise and add**

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town's Land Use Plan Ordinance to revise and add to definitions as follows:

1. Amend Article III, Section A, Definitions: "Building" & "Structure", to clarify what should be included such as retaining walls greater than four feet, window wells and similar structures.
2. Amend Article III, Section A, Definitions to add the words "Temporary Structure" and "Permanent Structure" to clarify whether dimensional and other provisions of the LUPO should apply.

(Full text of proposed amendments is available on file for full review at the Town Clerk's Office prior to March 14, 2017, and at the polling place on voting day.) Recommended by the Planning Board.

☐ Yes      ☐ No



#### Article 04: Change "Building Inspector" to Board of Selectmen

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town's Land Use Plan Ordinance to amend Article VI, Section D, Floodplain Development District, to change "Building Inspector" to "Board of Selectmen or designee".

(Full text of proposed amendments is available on file for full review at the Town Clerk's Office prior to March 14, 2017, and at the polling place on voting day.) Recommended by the Planning Board.

☐ Yes ☐ No

#### Article 05: Petition-Amend Zoning Designation

Are you in favor of the amending the zoning designation on the following lots; Map 117 Lots 016, 017, 018, 019 and 025 from General Use (GU) to Rural Residential (RR).

Map 117 Lot 016 Thomas P. Tremblay, Trustee

Thomas P. Tremblay Revocable Trust 2006

Map 117 Lot 017 Thomas P. Tremblay, Trustee

Thomas P. Tremblay Revocable Trust 2006

Map 117 Lot 018 Thomas P. Tremblay, Trustee

Thomas P. Tremblay Revocable Trust 2006

Map 117 Lot 019 Carla J. Romprey, Trustee

1998 Carla J. Romprey Revocable Trust

Map 117 Lot 025 Carla J. Romprey, Trustee

1998 Carla J. Romprey Revocable Trust

Submitted by Petition. Recommended by the Planning Board.

☐ Yes ☐ No

#### Article 06: Planning - Elected Planning Board

Shall the Town change from an appointed Planning Board to an elected Planning Board pursuant to RSA 673:2, II(b)(2)? If this article is approved, then the Selectmen's ex officio member shall remain in place and the remaining Planning Board positions shall be filled on a staggered basis at the subsequent regular Town elections pursuant to RSA 669:17 as the term of an appointed member expires, until each member of the board is an elected member.

☐ Yes ☐ No

#### Article 07: Planning - Elected Zoning Board

Shall the Town change from an appointed Zoning Board of Adjustment to an elected Zoning Board of Adjustment pursuant to RSA 673:3? If this article is approved, then the terms of appointed members of the Zoning Board of Adjustment in office on the effective date of the decision to elect such board members shall not be affected by the decision. However, when the term of each member expires, each new member shall be elected at the next regular municipal election for the term provided under RSA 673:5, II.

☐ Yes ☐ No

#### **Article 08: Bond Additional Funding Levee 2017**

To see if the Town will vote to raise and appropriate the sum of five hundred ten thousand dollars (\$510,000) for additional funds needed to rebuild the East Branch Pemigewasset River Granite Block Levee that was approved at the 2016 Town Meeting, and to authorize the issuance of not more than five hundred thousand dollars (\$500,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); to authorize the Selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; to authorize the Selectmen to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. The balance of the appropriation of ten thousand dollars (\$10,000) is to be raised by taxation to be used for bond costs and legal costs. The Selectmen and the Budget Committee recommend this appropriation. (2/3 ballot vote required).

☐ Yes      ☐ No

#### **Article 09: Levee Additional Funding Taxation/Fund Balance**

In the event that Article 8 is defeated, shall the Town vote to raise and appropriate the sum of five hundred thousand dollars (\$500,000) for additional funds needed to rebuild the East Branch Pemigewasset River Granite Block Levee that was approved at the 2016 Town Meeting? The said sum of two hundred fifty thousand dollars (\$250,000) to come from taxation, the balance of the appropriation of two hundred fifty thousand dollars (\$250,000) to come from fund balance. The Selectmen and the Budget Committee recommend this appropriation if Article 8 is defeated.

☐ Yes      ☐ No

#### **Article 10: Sewer & Stormwater Bond**

(This Article Does Not Impact the Tax Rate) To see if the Town will vote to raise and appropriate the sum of sixty thousand dollars (\$60,000) (gross budget) to defray the cost of planning relative to public facilities through the previously established Asset Management Plan development project for Town of Lincoln Wastewater & Stormwater Collection System; and, to authorize the issuance of not more than sixty thousand dollars (\$60,000) of bonds or notes in accordance with the provisions of the Municipal finance Act (RSA 33); and, further, to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the conditions and the rate of interest thereon; and to further authorize the Selectboard to offset a portion of said appropriation by applying for, Clean Water State Revolving Funds (CWSRF), it being understood that repayment of the loan funds will include up to 100% principal forgiveness in the amount up to sixty thousand dollars (\$60,000). To authorize the Selectboard to take all other action necessary to carry out and complete this project. The Selectmen and Budget Committee recommend this appropriation. (2/3 ballot vote required)

☐ Yes      ☐ No

#### **Article 11: Veterans Credit**

Shall the Town vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and (2) was honorably discharged or an officer honorably separated from service and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$500.00, the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28.

☐ Yes      ☐ No

#### **Article 12: Operating Budget**

To see if the Town will vote to raise and appropriate the sum of five million six hundred fifty four thousand seven hundred sixty dollars (\$5,654,760) for the purposes of General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest, for the ensuing year, exclusive of all special and individual warrant articles. The Budget Committee and Selectmen recommend this appropriation. (Majority vote required)

☐ Yes      ☐ No

**Article 13: CR-Engineering & Planning**

To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) to be placed in the Engineering & Planning Capital Reserve Fund (created in 1997). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

**Article 14: CR-Community Building**

To see if the Town will vote to raise and appropriate four thousand dollars (\$4,000) to be placed in the Community Building Expendable Trust Fund (created 2005). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

**Article 15: CR-Public Works Vehicle & Equipment**

To see if the Town will vote to raise and appropriate fifty eight thousand dollars (\$58,000) to be placed in the Public Works Vehicle and Equipment Capital Reserve Fund (created in 1990, amended in 2008.) The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

**Article 16: CR-Revaluation**

To see if the Town will vote to raise and appropriate twenty five thousand dollars (\$25,000) to be placed in the Revaluation Capital Reserve Fund (created in 1984, amended in 2008.) The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

**Article 17: CR-Police Department Equipment**

To see if the Town will vote to raise and appropriate twenty five thousand dollars (\$25,000) to be placed in the Police Department Equipment Capital Reserve Fund (created in 1995.) The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

**Article 18: Sewer System Rehabilitation**

To see if the Town will vote to raise and appropriate one hundred fifty one thousand dollars (\$151,000) to be placed in the Sewer System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

**Article 19: CR-Water System Rehabilitation**

To see if the Town will vote to raise and appropriate seventy five thousand dollars (\$75,000) to be placed in the Water System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

#### **Article 20: CR-Roads & Streets Reconstruction**

To see if the Town will vote to raise and appropriate five hundred thirty five thousand dollars (\$535,000) to be placed in the Road and Street Reconstruction Capital Reserve Fund (created in 1994). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

#### **Article 21: CR-Kanc Rec Area Equipment**

To see if the Town will vote to raise and appropriate fifteen thousand dollars (\$15,000) to be placed in the Kancamagus Recreational Area Equipment Capital Reserve Fund (created in 2005). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

#### **Article 22: CR-Cemetery Maintenance Expendable Trust**

To see if the Town will vote to raise and appropriate one thousand two hundred seventy two dollars (\$1,272) to be placed in the Town Cemetery Maintenance Expendable Trust Fund (created in 2006). With said sum to come from 2016 unassigned fund balance. This represents the amount paid to the Town for the sale of cemetery lots during Fiscal Year 2016. No amount to be raised from taxation. The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

#### **Article 23: CR-Property & Building Maintenance**

To see if the Town will vote to raise and appropriate thirty eight thousand five hundred dollars (\$38,500) to be placed in the Property and Building Maintenance Expendable Trust (created in 2007). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

#### **Article 24: CR-Fire Truck**

To see if the Town will vote to raise and appropriate one hundred thousand dollars (\$100,000) to be placed in the Fire Truck and Equipment Capital Reserve Fund (created in 1989.) The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

#### **Article 25: CR-Employee Separation**

To see if the Town will vote to raise and appropriate forty thousand dollars (\$40,000) to be placed in the Employee Separation Expendable Trust Fund (created in 2010). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

#### **Article 26: CR-Library Technology**

To see if the Town will vote to raise and appropriate two thousand dollars (\$2,000) to be placed in the Library Technology Capital Reserve Fund (created in 1997). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

**Article 27: CR-Library Building**

To see if the Town will vote to raise and appropriate twenty three thousand five hundred dollars (\$23,500) to be placed in the Library Building Capital Reserve Fund (created in 1991). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

**Article 28: CR-Cemetery Trust Fund**

To see if the Town will vote to raise and appropriate two thousand five hundred twenty eight dollars (\$2,528) to be placed in the Town Cemetery Trust Fund (created not known). Said sum to come from 2016 unassigned fund balance. This represents the amount paid to the Town for the sale of cemetery lots during Fiscal Year 2016. No amount to be raised from taxation. The Selectman and Budget Committee recommend this appropriation.

☐ Yes ☐ No

**Article 29: CR-Roads & Streets**

To see if the Town will vote to raise and appropriate forty five thousand dollars (\$45,000) to be placed in the Roads and Streets Reconstruction Capital Reserve Fund (created 1994), with said sum to come from unassigned fund balance. This represents the amount paid to the Town by Loon Mountain for engineering costs related to Beechwood 1. No amount to be raised from taxation. The Selectman and Budget Committee recommend this appropriation.

☐ Yes ☐ No

**Article 30: Purchase Police Cruiser**

To see if the Town will vote to raise and appropriate the sum of forty five thousand dollars (\$45,000) for the purpose of purchasing a replacement cruiser. The Selectmen and Budget Committee recommend this Appropriation.

☐ Yes ☐ No

**Article 31: Highway Block Grant Program**

To see if the Town will vote to raise and appropriate twenty eight thousand dollars (\$28,000) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is to be offset by revenue from the State of New Hampshire Highway Block Grant Program to the extent that it is available. The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

**Article 32: Tax Collector to accept prepayments.**

To see if the Town will allow the Tax Collector to accept prepayments of taxes.

☐ Yes ☐ No


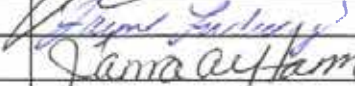
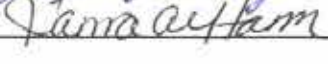
**Article 33: Transact any other business**

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

☐ Yes ☐ No

**Given under our hands, February 13, 2017**

We certify and attest that on or before February 27, 2017 we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Town Hall, Lincoln Post Office, Town of Lincoln Library, Town of Lincoln Website, and delivered the original to the Town Clerk.

Printed Name	Position	Signature
OJ Robinson	Selectman - Chairman	
Jayne Ludwig	Selectman	
Tamra Ham	Selectman	



New Hampshire  
Department of  
Revenue Administration

2017  
MS-737

## Budget of the Town of Lincoln

Form Due Date: 20 Days after the Town Meeting

### THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was posted with the warrant on: February 15, 2017

For assistance please contact the NH DRA Municipal and Property Division  
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

#### BUDGET COMMITTEE CERTIFICATION

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

Budget Committee Members	
Printed Name	Signature
Beverly Hall	<i>Beverly Hall</i>
LARRY SWEENEY	<i>Larry Sweeney</i>
Cynthia Lord	<i>Cynthia Lord</i>
Debra Luciani	<i>Debra Luciani</i>
R. Patricia McCreague	<i>R. Patricia McCreague</i>
MICHAEL SIMONS	<i>Michael Simons</i>
Jayne S. Ludwig	<i>Jayne S. Ludwig</i>
DEANNA L. HUNT	<i>Deanna L. Hunt</i>
Susanne G. Chénard	<i>Susanne G. Chénard</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>



New Hampshire  
Department of  
Revenue Administration

2017  
MS-737

## Budget of the Town of Lincoln

Form Due Date: 20 Days after the Town Meeting

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#### BUDGET COMMITTEE CERTIFICATION

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

Budget Committee Members	
Printed Name	Signature
<u>Leah Whelan</u>	<u>[Signature]</u>
<u>Cindy E. Rineer</u>	<u>[Signature]</u>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>





# Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	12	\$407,971	\$390,892	\$432,457	\$0	\$432,457	\$0
4140-4149	Election, Registration, and Vital Statistics	12	\$3,200	\$77,210	\$1,725	\$0	\$1,725	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	12	\$150,000	\$148,609	\$135,000	\$0	\$135,000	\$0
4155-4159	Personnel Administration	12	\$785,207	\$662,751	\$877,084	\$0	\$877,084	\$0
4191-4193	Planning and Zoning	12	\$99,855	\$100,018	\$94,765	\$0	\$94,765	\$0
4194	General Government Buildings	12	\$57,250	\$43,967	\$45,450	\$0	\$45,450	\$0
4195	Cemeteries	12	\$20,900	\$16,214	\$21,200	\$0	\$21,200	\$0
4196	Insurance	12	\$51,680	\$51,680	\$113,187	\$0	\$113,187	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety</b>								
4210-4214	Police	12	\$1,008,011	\$935,789	\$1,050,060	\$0	\$1,050,060	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	12	\$113,825	\$121,815	\$138,352	\$0	\$138,352	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	12	\$8,200	\$9,872	\$9,000	\$0	\$9,000	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	12	\$322,044	\$292,164	\$334,872	\$0	\$334,872	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	12	\$47,000	\$48,228	\$47,000	\$0	\$47,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	12	\$282,339	\$291,959	\$276,669	\$0	\$276,669	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	12	\$247,750	\$206,397	\$250,250	\$0	\$250,250	\$0
<b>Water Distribution and Treatment</b>								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	12	\$347,512	\$290,223	\$337,699	\$0	\$337,699	\$0
<b>Electric</b>								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	12	\$59,557	\$59,557	\$66,609	\$0	\$66,609	\$0
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	12	\$12,500	\$2,022	\$7,520	\$0	\$7,520	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	12	\$374,073	\$360,726	\$413,935	\$0	\$413,935	\$0
4550-4559	Library	12	\$111,753	\$108,518	\$113,320	\$0	\$113,320	\$0
4583	Patriotic Purposes	12	\$6,375	\$5,136	\$6,375	\$0	\$6,375	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0



Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4631-4632	Redevelopment and Housing		\$0		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0		\$0	\$0	\$0	\$0
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	12	\$479,749	\$479,106	\$661,151	\$0	\$661,151	\$0
4721	Long Term Bonds and Notes - Interest	12	\$121,854	\$122,495	\$221,079	\$0	\$221,079	\$0
4723	Tax Anticipation Notes - Interest	12	\$1	\$0	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$5,118,606</b>	<b>\$4,825,348</b>	<b>\$5,654,760</b>	<b>\$0</b>	<b>\$5,654,760</b>	<b>\$0</b>

# Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	08	\$3,147,500	\$986,305	\$510,000	\$0	\$510,000	\$0
	<b>Purpose:</b> Bond Additional Funding Levee 2017							
4909	Improvements Other than Buildings	10	\$0	\$0	\$60,000	\$0	\$60,000	\$0
	<b>Purpose:</b> Sewer & Stormwater Bond							
4915	To Capital Reserve Fund	13	\$15,000	\$15,000	\$10,000	\$0	\$10,000	\$0
	<b>Purpose:</b> CR-Engineering & Planning							
4915	To Capital Reserve Fund	14	\$4,000	\$4,000	\$4,000	\$0	\$4,000	\$0
	<b>Purpose:</b> CR-Community Building							
4915	To Capital Reserve Fund	15	\$96,000	\$96,000	\$58,000	\$0	\$58,000	\$0
	<b>Purpose:</b> CR-Public Works Vehicle & Equipment							
4915	To Capital Reserve Fund	16	\$33,000	\$33,000	\$25,000	\$0	\$25,000	\$0
	<b>Purpose:</b> CR-Revaluation							
4915	To Capital Reserve Fund	17	\$20,000	\$20,000	\$25,000	\$0	\$25,000	\$0
	<b>Purpose:</b> CR-Police Department Equipment							
4915	To Capital Reserve Fund	18	\$296,000	\$296,000	\$151,000	\$0	\$151,000	\$0
	<b>Purpose:</b> Sewer System Rehabilitation							
4915	To Capital Reserve Fund	19	\$102,500	\$102,500	\$75,000	\$0	\$75,000	\$0
	<b>Purpose:</b> CR-Water System Rehabilitation							
4915	To Capital Reserve Fund	20	\$372,000	\$372,000	\$535,000	\$0	\$535,000	\$0
	<b>Purpose:</b> CR-Roads & Streets Reconstruction							
4915	To Capital Reserve Fund	21	\$27,000	\$27,000	\$15,000	\$0	\$15,000	\$0
	<b>Purpose:</b> CR-Kanc Rec Area Equipment							
4915	To Capital Reserve Fund	22	\$2,535	\$2,535	\$1,272	\$0	\$1,272	\$0
	<b>Purpose:</b> CR-Cemetery Maintenance Expendable Trust							
4915	To Capital Reserve Fund	23	\$44,000	\$44,000	\$38,500	\$0	\$38,500	\$0
	<b>Purpose:</b> CR-Property & Building Maintenance							
4915	To Capital Reserve Fund	24	\$100,000	\$100,000	\$100,000	\$0	\$100,000	\$0
	<b>Purpose:</b> CR-Fire Truck							



4915	To Capital Reserve Fund		25	\$35,000	\$35,000	\$40,000	\$0	\$40,000	\$0
	<b>Purpose:</b> CR-Employee Separation								
4915	To Capital Reserve Fund		26	\$2,000	\$2,000	\$2,000	\$0	\$2,000	\$0
	<b>Purpose:</b> CR-Library Technology								
4915	To Capital Reserve Fund		27	\$26,000	\$26,000	\$23,500	\$0	\$23,500	\$0
	<b>Purpose:</b> CR-Library Building								
4915	To Capital Reserve Fund		28	\$1,365	\$1,365	\$2,528	\$0	\$2,528	\$0
	<b>Purpose:</b> CR-Cemetery Trust Fund								
4915	To Capital Reserve Fund		29	\$0	\$0	\$45,000	\$0	\$45,000	\$0
	<b>Purpose:</b> CR-Roads & Streets								
<b>Special Articles Recommended</b>				<b>\$4,323,900</b>	<b>\$2,162,705</b>	<b>\$1,720,800</b>	<b>\$0</b>	<b>\$1,720,800</b>	<b>\$0</b>

### Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4902	Machinery, Vehicles, and Equipment	30	\$43,000	\$40,809	\$45,000	\$0	\$45,000	\$0
	<b>Purpose:</b> Purchase Police Cruiser							
4909	Improvements Other than Buildings	31	\$28,000	\$28,000	\$28,000	\$0	\$28,000	\$0
	<b>Purpose:</b> Highway Block Grant Program							
4909	Improvements Other than Buildings	09	\$0	\$0	\$500,000	\$0	\$500,000	\$0
	<b>Purpose:</b> Levee Additional Funding Taxation/Fund Balance							
<b>Individual Articles Recommended</b>				<b>\$71,000</b>	<b>\$573,000</b>	<b>\$0</b>	<b>\$573,000</b>	<b>\$0</b>



## Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$2,665	\$0	\$0
3186	Payment in Lieu of Taxes	12	\$192,482	\$190,000	\$190,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	12	\$52,834	\$45,000	\$45,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	12	\$6,809	\$5,300	\$5,300
3220	Motor Vehicle Permit Fees	12	\$355,220	\$290,000	\$290,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	12	\$45,134	\$42,250	\$42,250
3311-3319	From Federal Government	12	\$8,732	\$1,000	\$1,000
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	12	\$88,165	\$80,000	\$80,000
3353	Highway Block Grant	31	\$33,250	\$28,000	\$28,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	12	\$34,477	\$37,300	\$37,300
3379	From Other Governments	12	\$364,325	\$427,839	\$427,839
<b>Charges for Services</b>					
3401-3406	Income from Departments	12	\$141,981	\$144,952	\$144,952
3409	Other Charges		\$0	\$0	\$0
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	12	\$137,400	\$500	\$500
3502	Interest on Investments	12	\$4,239	\$8,050	\$8,050

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3503-3509	Other	12	\$2,396	\$62,500	\$62,500
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes	10, 08	\$3,035,000	\$560,000	\$560,000
9998	Amount Voted from Fund Balance	22, 28, 29, 09	\$13,900	\$298,800	\$298,800
9999	Fund Balance to Reduce Taxes		\$414,232	\$0	\$0
<b>Total Estimated Revenues and Credits</b>			<b>\$4,933,241</b>	<b>\$2,221,491</b>	<b>\$2,221,491</b>

## Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$5,118,606	\$5,654,760	\$5,654,760
Special Warrant Articles Recommended	\$4,378,900	\$1,720,800	\$1,720,800
Individual Warrant Articles Recommended	\$71,000	\$573,000	\$573,000
TOTAL Appropriations Recommended	\$9,568,506	\$7,948,560	\$7,948,560
Less: Amount of Estimated Revenues & Credits	\$4,383,312	\$2,221,491	\$2,221,491
Estimated Amount of Taxes to be Raised	\$5,185,194	\$5,727,069	\$5,727,069



## Budget Committee Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$7,948,560</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	<b>4711</b>
3. Interest: Long-Term Bonds & Notes	<b>4721</b>
4. Capital outlays funded from Long-Term Bonds & Notes	
5. Mandatory Assessments	
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$7,948,560</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$794,856
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount ( <i>Difference of Lines 9 and 10</i> )	\$0
<b>Mandatory Water &amp; Waste Treatment Facilities (RSA 32:21):</b>	
12. Amount Recommended (Prior to Meeting)	\$0
13. Amount Voted (Voted at Meeting)	\$0
14. Amount voted over recommended amount ( <i>Difference of Lines 12 and 13</i> )	\$0
<b>15. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted At Meeting: (Line 1 + Line 8 + Line 11 + Line 15)</b>	<b>\$8,743,416</b>

## NOTES

## 2016 Inventory of Town Property

Map/Lot	Description	Acres	Land Value	Bldg. Value	Total Value
103-005000-BG-00000	Boyce Brook Pumping Station	0.000		9,400	9,400
105-020000-00-00000	Route 3 Salt Shed	0.830	29,300	66,900	96,200
105-001000-00-00000	Land near I-93	0.170		4,700	4,700
109-011000-00-00000	Public Works Garage	6.050	141,900	121,600	263,500
109-012000-00-00000	Land Old Airport Road	6.400		124,000	124,000
109-017000-00-00000	Connector Road	2.640		54,600	54,600
109-018000-00-00000	Salem Way Lot #2	0.470		58,900	58,900
109-019000-00-00000	Salem Way Lot #4	0.360		55,900	55,900
109-023000-00-00000	Salem Way Lot #5	0.500		53,700	53,700
109-022000-00-00000	Salem Way Lot #7	0.370		56,200	56,200
109-021000-00-00000	Salem Way Lot #8	0.420		57,500	57,500
110-022000-00-00000	Salem Way Lot #9	0.620		64,700	64,700
110-023000-00-00000	Salem Way Lot #10	0.340		55,100	55,100
110-016000-00-00000	Pollard Road	0.240	17,000	50,100	67,100
110-021000-00-00000	Connector Road	0.230		53,600	53,600
112-008000-00-00000	Main Street (land only)	1.150		65,000	65,000
112-009000-00-00000	Solid Waste Facility	18.750	170,100	278,700	448,800
112-011000-00-00000	Sewer Treatment Facility	20.000	6,436,400	262,400	6,698,800
113-045000-00-00000	Pollard Road	3.600		100,100	100,100
113-046000-00-00000	Mansion Hill Drive	0.120		43,700	43,700
113-051000-00-00000	Pollard Road	2.400		91,700	91,700
113-054000-00-00000	Community Center	6.640	525,300	133,300	658,600
113-156000-00-00000	Lincoln Public Library	0.090	398,400	122,800	521,200
116-043000-00-00000	Kancamagus Rec. Area	28.080	169,400	678,800	848,200
118-001000-00-00000	Lincoln Town Hall	1.300	1,232,600	223,700	1,456,300
118-055000-00-00000	Lincoln Fire Station	0.690	425,000	74,500	499,500
118-058000-00-00000	Church Street (land only)	0.100		50,300	50,300
118-046000-BG-00000	Main Street Gazebo	0.470		1,800	1,800
122-005000-00-00000	Main Street - Lady's Bathtub	0.620		83,000	83,000
122-007000-BG-00000	River Intake Building	0.000		8,400	8,400
124-065000-00-00000	Kancamagus Highway	16.000		326,400	326,400
124-066000-BG-00000	Water Treatment Plant	0.000	681,200	9,700	690,900
129-062000-00-00000	Clearbrook #2E	0.000		52,500	52,500
129-061000-00-00000	Clearbrook #2W	0.000		52,500	52,500
<b>Total</b>			<b>\$ 10,226,600</b>	<b>\$ 3,546,200</b>	<b>\$ 13,772,800</b>

# 2016 Payroll by Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
<b>CEMETERY</b>				
Beaudin, Paul J. II	\$ 113,092.02	\$ -	\$ -	\$ 110,392.02
Lehouillier, Gene	\$ 6,313.15	\$ -	\$ -	\$ 6,313.15
<b>ELECTIONS</b>				
Boyle, Charlene	\$ 250.00	\$ -	\$ -	\$ 250.00
Haynes, Nina	\$ 525.00	\$ -	\$ -	\$ 525.00
Kuplin, Laurel	\$ 315.00	\$ -	\$ -	\$ 315.00
Thomas, Randall	\$ 525.00	\$ -	\$ -	\$ 525.00
<b>EXECUTIVE &amp; OFFICIALS</b>				
Burbank, Alfred	\$ 77,500.12	\$ -	\$ -	\$ 77,500.12
Hart, Johnna	\$ 39,108.00	\$ -	\$ -	\$ 39,108.00
Ham, Tamra	\$ 4,812.15	\$ -	\$ -	\$ 4,812.15
Jones, Helen	\$ 53,421.82	\$ 4,448.65	\$ -	\$ 57,870.47
Leslie, Jane	\$ 40,092.78	\$ 322.25	\$ -	\$ 40,415.03
Ludwig, Jayne	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
McTeague, R. Patricia	\$ 1,765.94	\$ -	\$ -	\$ 1,765.94
Ring, Heather	\$ 380.00	\$ -	\$ -	\$ 380.00
Rineer, Cindy	\$ 280.00	\$ -	\$ -	\$ 250.00
Robinson, Orrin J.	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Rolando, Julie	\$ 2,250.00	\$ -	\$ -	\$ 2,250.00
Rose, Brook	\$ 836.81	\$ -	\$ -	\$ 836.81
Tanner, Wendy	\$ 31,436.84	\$ 432.16	\$ -	\$ 31,869.00
Wetherell, Robert	\$ 600.00	\$ -	\$ -	\$ 600.00
<b>WATER DEPARTMENT</b>				
Beaudin, David W. (WT & PW)	\$ 50,989.57	\$ 9,109.25	\$ -	\$ 60,098.82
Welch, Joshua	\$ 6,379.44	\$ -	\$ -	\$ 6,379.44
<b>LIBRARY</b>				
Horne, Sharon	\$ 5,016.83	\$ -	\$ -	\$ 5,016.83
Peltier, Janet (LB & Checklist)	\$ 3,476.55	\$ -	\$ -	\$ 3,476.55
Riley, Carol (LB & Checklist)	\$ 46,533.59	\$ 99.00	\$ -	\$ 46,632.59
Sennott, Emily	\$ 23,187.91	\$ 50.46	\$ 369.93	\$ 23,238.37
<b>PLANNING &amp; ZONING OFFICE</b>				
Bont, Carole	\$ 55,057.60	\$ 5,074.97	\$ -	\$ 60,132.57
<b>SOLID WASTE FACILITY</b>				
Christenson, Scot	\$ 308.00	\$ -	\$ -	\$ 308.00
Clark, Russell	\$ 33,076.38	\$ 1,293.01	\$ -	\$ 34,369.39
Conn, James	\$ 36,784.73	\$ 1,268.91	\$ -	\$ 38,053.64
Dovholuk, Michael	\$ 238.00	\$ -	\$ -	\$ 238.00
Georgia, Robert	\$ 15,120.00	\$ -	\$ -	\$ 15,120.00
<b>DEPARTMENT OF PUBLIC WORKS</b>				
Dovholuk, David (PW & REC)	\$ 41,983.57	\$ 4,554.42	\$ -	\$ 46,537.99
Hadaway, Nathan	\$ 65,240.00	\$ -	\$ -	\$ 65,240.00
Hart, Daryl J.	\$ 40,031.91	\$ 3,024.61	\$ -	\$ 43,056.52
Nicoll, Andrew M.	\$ 44,916.67	\$ 2,941.53	\$ -	\$ 47,858.20
<b>FIRE DEPARTMENT</b>				
Baker, Ryan	\$ 287.50	\$ -	\$ -	\$ 287.50
Baron, Rayn	\$ 837.50	\$ -	\$ -	\$ 837.50
Barr, Robert	\$ 1,525.00	\$ -	\$ -	\$ 1,525.00
Beard, Ronald R. (PW & FD)	\$ 33,545.50	\$ -	\$ -	\$ 33,545.50
Bomba, Steven (FD & PD)	\$ 4,088.25	\$ -	\$ -	\$ 4,088.25
Camacho, Victoria	\$ 645.00	\$ -	\$ -	\$ 645.00
Dauphine, Clifton	\$ 325.50	\$ -	\$ -	\$ 325.50
Dutilly, Matthew	\$ 1,564.50	\$ -	\$ -	\$ 1,564.50
Fairbrother, Ryan	\$ 4,809.50	\$ -	\$ -	\$ 4,809.50
Fiorentino, Matthew	\$ 1,493.75	\$ -	\$ -	\$ 1,493.75
Formalarie, Andrew (FD & PD)	\$ 4,648.48	\$ -	\$ -	\$ 4,648.48



# 2016 Payroll by Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
<b>FIRE DEPARTMENT (continued)</b>				
Harrington, Jessica	\$ 944.76	\$ -	\$ -	\$ 944.76
Homan, Clifford	\$ 2,931.75	\$ -	\$ -	\$ 2,931.75
Kenney, Robert	\$ 2,699.75	\$ -	\$ -	\$ 2,699.75
Sullivan, James	\$ 1,162.50	\$ -	\$ -	\$ 1,162.50
Surette, Casey	\$ 1,387.50	\$ -	\$ -	\$ 1,387.50
Swarbrick, Michael	\$ 3,838.50	\$ -	\$ -	\$ 3,838.50
Walker, Benjamin	\$ 27.00	\$ -	\$ -	\$ 27.00
Wells, Cassie	\$ 1,450.00	\$ -	\$ -	\$ 1,450.00
<b>RECREATION DEPARTMENT</b>				
Alvarez Jr., Michael	\$ 431.79	\$ -	\$ -	\$ 431.79
Bartlett, Alexandra	\$ 1,755.60	\$ -	\$ -	\$ 1,755.60
Bartlett, Florence	\$ 78.48	\$ -	\$ -	\$ 78.48
Bartlett, John A.	\$ 2,109.86	\$ -	\$ -	\$ 2,109.86
Bartlett, Piper	\$ 98.10	\$ -	\$ -	\$ 98.10
Belanger, Jake	\$ 665.19	\$ -	\$ -	\$ 665.19
Boyle, Jill-Anne	\$ 1,501.92	\$ -	\$ -	\$ 1,501.92
Conn Jr., Ralph	\$ 3,492.00	\$ -	\$ -	\$ 3,492.00
Corey, Marcus	\$ 544.18	\$ -	\$ -	\$ 244.18
Dovholuk, Joshua D	\$ 2,123.94	\$ -	\$ -	\$ 2,123.94
Dovholuk, Max	\$ 4,623.05	\$ -	\$ -	\$ 4,623.05
Dovholuk, Oliver	\$ 2,390.00	\$ -	\$ -	\$ 2,390.00
Duguay, Jane	\$ 1,088.19	\$ -	\$ -	\$ 1,088.19
Ham, Arnold	\$ 144.00	\$ -	\$ -	\$ 144.00
Ham, Kayleigh	\$ 770.11	\$ -	\$ -	\$ 770.11
Johnk, Samuel	\$ 225.72	\$ -	\$ -	\$ 225.72
Knowlton, Nicole	\$ 2,641.96	\$ -	\$ -	\$ 2,641.96
Loukes, Aaron L	\$ 304.17	\$ -	\$ -	\$ 304.17
Philbrick, Aimee	\$ 2,450.00	\$ -	\$ -	\$ 2,450.00
Rand, Heather	\$ 426.74	\$ -	\$ -	\$ 426.74
Robinson, Elisa	\$ 73.58	\$ -	\$ -	\$ 73.58
Sawyer, Owen	\$ 3,212.50	\$ -	\$ -	\$ 3,212.50
Sellingham, Kara	\$ 458.62	\$ -	\$ -	\$ 458.62
Smith, Adam	\$ 792.00	\$ -	\$ -	\$ 792.00
Smith, Amanda	\$ 3,444.00	\$ -	\$ -	\$ 3,444.00
Thibault, Benjamin	\$ 369.37	\$ -	\$ -	\$ 369.37
Tower, Tara	\$ 49,454.20	\$ -	\$ -	\$ 49,454.20
Vance, Kimberly	\$ 2,955.50	\$ -	\$ -	\$ 2,955.50
Walsh, James	\$ 980.29	\$ -	\$ -	\$ 980.29
Weden, Laurian	\$ 945.30	\$ -	\$ -	\$ 945.30
Wilson, Geoffrey	\$ 150.48	\$ -	\$ -	\$ 150.48
<b>COMMUNITY CENTER</b>				
Aprin-Meagher, Skyla	\$ 4,870.00	\$ -	\$ -	\$ 4,870.00
Bartlett, Viking	\$ 2,240.89	\$ -	\$ -	\$ 2,240.89
Briere, Andreea	\$ 1,783.75	\$ -	\$ -	\$ 1,783.75
Camargo, Teasha	\$ 1,057.50	\$ -	\$ -	\$ 1,057.50
Chaffee, Justin	\$ 3,397.89	\$ -	\$ -	\$ 3,997.89
Chase, Shawna	\$ 9,076.46	\$ -	\$ -	\$ 9,076.46
Downing, Abigail	\$ 3,112.50	\$ -	\$ -	\$ 3,112.50
Duffy, Joni	\$ 535.00	\$ -	\$ -	\$ 535.00
Farina, Lauren	\$ 605.00	\$ -	\$ -	\$ 605.00
Hewes, Shannon	\$ 2,883.54	\$ -	\$ -	\$ 2,883.54
Lamoureux, Daniel	\$ 26,459.75	\$ 511.88	\$ -	\$ 26,971.63
Miville, Alexis	\$ 9,074.45	\$ -	\$ -	\$ 9,074.45
Muscillo, Madelin	\$ 630.00	\$ -	\$ -	\$ 630.00
Tower, Samantha	\$ 3,663.96	\$ -	\$ -	\$ 3,663.96
Vance Meghann	\$ 3,120.95	\$ -	\$ -	\$ 3,120.95
				\$ 1,902,625.55

## 2016 Payroll by Department (unaudited)

Employee's Name	Regular Wages	Overtime Wages	Detail Wages	Separation/ Retirement Wages	Gross Wages
<b>POLICE DEPARTMENT</b>					
Arcieri, Seth	\$ 44,383.75	\$ 3,291.58	\$ 4,160.00	\$ -	\$ 51,835.33
Baker, Kara	\$ 34,962.40	\$ 428.00	\$ -	\$ -	\$ 35,390.40
Beaudry Jr, Howard	\$ 8,336.82	\$ -	\$ -	\$ -	\$ 8,336.82
Bujeaud, Joseph J.	\$ 49,478.16	\$ 5,698.48	\$ -	\$ -	\$ 55,176.64
Burnham, Jeffrey	\$ 67,075.32	\$ -	\$ 12,220.00	\$ -	\$ 79,295.32
Deluca, Joseph P	\$ 62,189.56	\$ 6,198.75	\$ 3,406.00	\$ -	\$ 71,794.31
Durning, Jane	\$ 32,106.56	\$ 4,657.05	\$ -	\$ -	\$ 36,763.61
Gaites, John	\$ 36,861.72	\$ 3,035.18	\$ -	\$ -	\$ 39,896.90
Gaites, Megan	\$ 875.15	\$ -	\$ -	\$ -	\$ 875.15
Jacob, William	\$ 15,169.77	\$ 1,094.45	\$ 1,794.00	\$ 1,603.01	\$ 19,661.23
Meier, Jeffrey D.	\$ 13,091.83	\$ 381.14	\$ 208.00	\$ 1,908.48	\$ 15,589.45
Perry, Russell	\$ 48,206.10	\$ 4,165.74	\$ 1,716.00	\$ -	\$ 54,087.84
Smith, Theodore P.	\$ 85,000.24	\$ -	\$ 1,248.00	\$ -	\$ 86,248.24
Snyder, Amy	\$ 34,256.82	\$ 3,715.93	\$ -	\$ -	\$ 37,972.75
Steele Jr., Paul D.	\$ 2,361.15	\$ -	\$ -	\$ -	\$ 2,361.15
Stevens, Bonnie	\$ 1,017.23	\$ 22.28	\$ -	\$ -	\$ 1,039.51
Stevens, Michael E.	\$ 62,585.20	\$ 5,138.68	\$ 1,560.00	\$ -	\$ 69,283.88
Storey, Christopher	\$ 28,912.73	\$ 2,412.84	\$ 728.00	\$ -	\$ 32,053.57
Suglia, John	\$ 7,747.93	\$ 576.09	\$ 1,248.00	\$ 3,764.76	\$ 13,336.78
Waldman, Steven	\$ 26,088.83	\$ 1,848.00	\$ 988.00	\$ -	\$ 28,924.83
Weden, Michael	\$ 3,734.78	\$ -	\$ -	\$ -	\$ 3,734.78
Wood, Jeannine	\$ 34,022.29	\$ 1,569.12	\$ 2,418.00	\$ -	\$ 38,009.41
Youngs, Raymont	\$ 3,563.22	\$ 356.40	\$ -	\$ 823.99	\$ 4,743.61
					\$ 786,411.51

# Long Term Debt Schedule

## Bog, Parker, Maltais Farm, and Goodbout Road Upgrades

### 2010 Series B – \$1,084,000 for 10 Years

	Principal Balance	Rate	Principal Payment	Interest Payment	Total Payment
<b>Beginning Balance</b>	<b>645,000.00</b>				
February 15, 2016				11,225.00	11,225.00
August 15, 2016	535,000.00	3.00%	110,000.00	11,225.00	121,225.00
February 15, 2017				9,575.00	9,575.00
August 15, 2017	425,000.00	5.00%	110,000.00	9,575.00	119,575.00
February 15, 2018				6,825.00	6,825.00
August 15, 2018	315,000.00	3.00%	105,000.00	6,825.00	111,825.00
February 15, 2019				5,250.00	5,250.00
August 15, 2019	210,000.00	5.00%	105,000.00	5,250.00	110,250.00
February 15, 2020				2,625.00	2,625.00
August 15, 2020	105,000.00	5.00%	105,000.00	2,625.00	107,625.00

## Town of Lincoln

### Water Projects 2003 Rte 3/Mansion Hill

### \$2,050,000 for 20 Years

	Principal Balance	Rate	Principal Payment	Interest Payment	Total Payment
February 15, 2016	\$800,000.00			\$18,525.00	\$18,525.00
August 15, 2016	\$700,000.00	4.300	\$100,000.00	\$18,525.00	\$118,525.00
February 15, 2017	\$700,000.00			\$16,375.00	\$16,375.00
August 15, 2017	\$600,000.00	4.400	\$100,000.00	\$16,375.00	\$116,375.00
February 15, 2018	\$600,000.00			\$14,175.00	\$14,175.00
August 15, 2018	\$500,000.00	4.500	\$100,000.00	\$14,175.00	\$114,175.00
February 15, 2019	\$500,000.00			\$11,925.00	\$11,925.00
August 15, 2019	\$400,000.00	4.500	\$100,000.00	\$11,925.00	\$111,925.00
February 15, 2020	\$400,000.00			\$9,625.00	\$9,625.00
August 15, 2020	\$300,000.00	4.700	\$100,000.00	\$9,625.00	\$109,625.00
February 15, 2021	\$300,000.00			\$7,275.00	\$7,275.00
August 15, 2021	\$200,000.00	4.800	\$100,000.00	\$7,275.00	\$107,275.00
February 15, 2022	\$200,000.00			\$4,875.00	\$4,875.00
August 15, 2022	\$100,000.00	4.850	\$100,000.00	\$4,875.00	\$104,875.00
February 15, 2023	\$100,000.00			\$2,450.00	\$2,450.00
August 15, 2023	\$0.00	4.900	\$100,000.00	\$2,450.00	\$102,450.00
<b>TOTAL</b>			<b>\$800,000.00</b>	<b>\$170,450.00</b>	<b>\$970,450.00</b>

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2016	\$480,000.00			\$11,115.00	\$11,115.00
August 15, 2016	\$420,000.00	4.300	\$60,000.00	\$11,115.00	\$71,115.00
February 15, 2017	\$420,000.00			\$9,825.00	\$9,825.00
August 15, 2017	\$360,000.00	4.400	\$60,000.00	\$9,825.00	\$69,825.00
February 15, 2018	\$360,000.00			\$8,505.00	\$8,505.00
August 15, 2018	\$300,000.00	4.500	\$60,000.00	\$8,505.00	\$68,505.00
February 15, 2019	\$300,000.00			\$7,155.00	\$7,155.00
August 15, 2019	\$240,000.00	4.500	\$60,000.00	\$7,155.00	\$67,155.00
February 15, 2020	\$240,000.00			\$5,775.00	\$5,775.00
August 15, 2020	\$180,000.00	4.700	\$60,000.00	\$5,775.00	\$65,775.00
February 15, 2021	\$180,000.00			\$4,365.00	\$4,365.00
August 15, 2021	\$120,000.00	4.800	\$60,000.00	\$4,365.00	\$64,365.00
February 15, 2022	\$120,000.00			\$2,925.00	\$2,925.00
August 15, 2022	\$60,000.00	4.850	\$60,000.00	\$2,925.00	\$62,925.00
February 15, 2023	\$60,000.00			\$1,470.00	\$1,470.00
August 15, 2023	\$0.00	4.900	\$60,000.00	\$1,470.00	\$61,470.00
<b>TOTAL</b>			<b>\$480,000.00</b>	<b>\$102,270.00</b>	<b>\$582,270.00</b>

**Town of Lincoln**  
**2014 River Intake**  
**\$270,000 - 5 YEARS - Union Bank**

	<i>Principal Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 1, 2016	\$193,190.20	\$26,211.24	\$2,487.41	\$28,698.65
August 1, 2016	\$166,653.06	\$26,537.14	\$2,161.51	\$28,698.65
February 1, 2017	\$139,840.37	\$26,812.69	\$1,885.96	\$28,698.65
August 1, 2017	\$112,701.99	\$27,138.38	\$1,560.27	\$28,698.65
February 1, 2018	\$85,281.66	\$27,420.33	\$1,278.32	\$28,698.65
August 1, 2018	\$57,534.54	\$27,747.12	\$951.53	\$28,698.65
February 1, 2019	\$29,488.47	\$28,046.07	\$652.58	\$28,698.65
August 1, 2019	\$0.00	\$29,488.47	\$329.02	\$29,817.49
<b>TOTAL</b>		<b>\$219,401.44</b>	<b>\$11,306.60</b>	<b>\$230,708.04</b>



**Town of Lincoln  
Bond (91-01)  
\$1,099,600**

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2016	\$754,000.00	4.00%	\$64,000.00	\$14,385.00	\$78,385.00
August 15, 2016	\$690,000.00	3.00%	\$64,000.00	\$13,105.00	\$77,105.00
February 15, 2017	\$626,000.00	4.00%	\$67,000.00	\$12,145.00	\$79,145.00
August 15, 2017	\$559,000.00	4.00%	\$66,000.00	\$10,805.00	\$76,805.00
February 15, 2018	\$493,000.00	5.00%	\$69,000.00	\$9,485.00	\$78,485.00
August 15, 2018	\$424,000.00	3.00%	\$69,000.00	\$7,760.00	\$76,760.00
February 15, 2019	\$355,000.00	4.00%	\$71,000.00	\$6,725.00	\$77,725.00
August 15, 2019	\$284,000.00	2.00%	\$72,000.00	\$5,305.00	\$77,305.00
February 15, 2020	\$212,000.00	4.00%	\$71,500.00	\$4,585.00	\$76,085.00
August 15, 2020	\$140,500.00	4.00%	\$71,500.00	\$3,155.00	\$74,655.00
February 15, 2021	\$69,000.00	5.00%	\$69,000.00	\$1,725.00	\$70,725.00
<b>TOTAL</b>			<b>\$754,000.00</b>	<b>\$89,180.00</b>	<b>\$843,180.00</b>

**Town of Lincoln  
Water Bond (91-03)  
\$291,000.00**

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2016	\$210,500.00	4.00%	\$14,000.00	\$4,132.50	\$18,132.50
August 15, 2016	\$196,500.00	3.00%	\$15,000.00	\$3,852.50	\$18,852.50
February 15, 2017	\$181,500.00	4.00%	\$16,000.00	\$3,627.50	\$19,627.50
August 15, 2017	\$165,500.00	4.00%	\$15,000.00	\$3,307.50	\$18,307.50
February 15, 2018	\$150,500.00	5.00%	\$16,000.00	\$3,007.50	\$19,007.50
August 15, 2018	\$134,500.00	3.00%	\$16,000.00	\$2,607.50	\$18,607.50
February 15, 2019	\$118,500.00	4.00%	\$16,000.00	\$2,367.50	\$18,367.50
August 15, 2019	\$102,500.00	2.00%	\$17,000.00	\$2,047.50	\$19,047.50
February 15, 2020	\$85,500.00	4.00%	\$17,000.00	\$1,877.50	\$18,877.50
August 15, 2020	\$68,500.00	4.00%	\$17,000.00	\$1,537.50	\$18,537.50
February 15, 2021	\$51,500.00	5.00%	\$18,000.00	\$1,197.50	\$19,197.50
August 15, 2021	\$33,500.00	4.00%	\$18,000.00	\$747.50	\$18,747.50
February 15, 2022	\$15,500.00	5.00%	\$15,500.00	\$387.50	\$15,887.50
<b>TOTAL</b>			<b>\$210,500.00</b>	<b>\$30,697.50</b>	<b>\$241,197.50</b>

# 2016 Town Report

## Report from Your North Country Senator Jeff Woodburn

Dear Constituent,

It is an honor to serve as your State Senator representing District 1, which includes 58-rural, northern communities, encompassing 27 percent of the state's landmass. It is a region larger than two states and 17 foreign countries and containing fewer than twenty people per square mile.

The North Country, including the White Mountains region, has a uniquely different culture, landscape, economy and history than the rest of the state. It is my focus to ensure that State government understands this and doesn't forget us. Our needs, challenges and opportunities are different. At the top of my priority list is stabilizing our fragile economy while improving the quality of life for all our people. First and foremost, this means advocating for policies and projects that expand business and entrepreneurial opportunities that will raise stagnant wages.

Over the years, we've made important bipartisan investments that disproportionately benefited our region in the previous sessions and I will fight efforts to repeal them. I support our continued efforts to expand access to health care, reduce the burden of uncompensated care at local hospitals, invest in local road and broadband infrastructure and build a budget that reflects the needs of rural areas.

In the Senate, my goal has been to be practical and to work with everyone to get results for our region. But voting is only a part of my work. I have been accessible and available to my constituents, holding town hall meetings, office hours and tours for state leaders. I have tried when possible and appropriate to bend state government to meet the needs of rural people and rural communities.

I love being the voice for the North Country and am constantly inspired by our people and places that make our beloved home so special.

Be in touch, if I can be of assistance to you or your community.

Regards,

Jeff Woodburn  
North Country Senator  
State House Room 120

603.271-3207 [Jeff.Woodburn@leg.state.nh.us](mailto:Jeff.Woodburn@leg.state.nh.us)





# State of New Hampshire

## HOUSE OF REPRESENTATIVES

### ----- CONCORD

February 2017

Many of you remember when I first ran for state representative fourteen years ago; I pledged to work every day on your behalf. Since the day I took office, I have fought with you at my side to improve your quality of life. I have spent approximately forty years in public service as selectman, state representative, in county government, and as Chairman of the New Hampshire-Canadian Trade Council, etc.

Being a Legislator has been a significant part of my career for the past fourteen years, however, the one thing I am most proud of, is helping you; my friends, my neighbors, and my constituents. Whether it was cutting through red tape, getting aide for individuals from various agencies, introducing bills, or presenting commendations, I have worked diligently to make a difference in all of your lives. My service to my state and to my district has been a tremendous honor.

In my last year as a legislator, I was proud of the work we were able to accomplish as a body. We enabled towns and cities to adopt a property tax credit which extends the current veterans' property tax credit to all honorably discharged veterans. We strengthened human trafficking laws. We increased state support for alcohol and drug treatment and prevention programs by 75%, including a new Substance Abuse Disorder Benefit under Medicaid. We added penalties for the possession and use of fentanyl that are equal to the penalties for the possession and use of heroin and crack cocaine.

As the end of my last term was approaching, I decided to start a new chapter in my life and did not seek reelection. I was able to meet and make very good friends at the House, whom I already miss very much. Nevertheless, we shall remain friends. I want to thank everyone from my home town of Lincoln for putting your faith in me. I have enjoyed traveling this district and all points in between to hear your concerns and share your enjoyment and disappointments.

Sincerely,

Hon. Edmond Gionet

TDD Access: Relay NH 1-800-735-2964



## North Country Council 2016 Annual Report

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As the Regional Planning Commission serving 51 municipalities and 25 Unincorporated Places of Northern New Hampshire, North Country Council continues to move forward as a proactive resource for our communities, partners and the region, providing professional economic development, community, regional, transportation and solid waste planning services to serve your needs. Here are some of the highlights from the past year:

- Played key, supportive role in helping to secure \$800,000 in funding for infrastructure improvements at the former Wausau paper mill site in Groveton, as well as \$25,000,000 for construction of the new Morrison Senior Living Community in Whitefield.
- Provided grant writing and technical assistance to assist communities.
- Designated to administer Northern Border Regional Commission (NBRC) grants within the region.
- Coordinated household hazardous waste collection events serving 26 towns in the region.
- Administered funds that enabled Grafton County Senior Citizens Council, Transport Central, Tri-County Community Action Program and Advance Transit to reimburse volunteer drivers for 5,549 trips provided to the elderly or disabled.
- Completed over 150 traffic counts throughout the region to provide consistent and reliable data for use when planning infrastructure improvements.
- Completed the last of four federally-funded scenic byway corridor management plans and staffed North Country Scenic Byways Council to maintain the state byway designation.
- Administered grant for the study of the Mad River to identify options for saving Campton Village water infrastructure from costly streambank erosion.
- Provided member municipalities with guidance on records storage, prime wetlands designation, private development on federal land, bonding, interpretation of local regulations, and to several communities with the process for cell tower review, master plan updates and capital improvement programming. Dues provided match funding to enable some additional hands-on assistance with updates to local land use regulations, zoning amendments, downtown revitalization, and MTAG and hazard mitigation grant applications.
- Assisted Coos County Planning Board with review of Balsams redevelopment plans.
- Facilitated bulk purchase by communities of the NH Planning and Land Use Regulations
- Developed a guide to help cities and towns learn how to better promote sustainable business.
- Partnered with Northern New England Chapter of the American Planning Association (NNECAPA) to post case studies from ME, NH and VT showcasing successful community development projects in rural communities.

All of us here at North Country Council look forward to serving your community. NCC is your organization. We are here to serve you. We are dedicated to both supporting our individual members and promoting our region's success. We look forward to working with you in the months ahead.

Respectfully submitted,

Barbara Robinson  
Executive Director

262 Cottage Street, Suite 246 Littleton, NH 03561 – 603-444-6303 – [www.nccouncil.org](http://www.nccouncil.org)



# Linwood Ambulance Service Annual Report 2016

The volunteers of Linwood Ambulance Service are remarkable. They work shifts around their full time jobs or retirement life. They sometimes respond in terrible weather, on treacherous road conditions, during the middle of the night and still get up and go to work the next day. They sometimes miss holidays and family time. We have eight members that do not live in Lincoln or Woodstock but choose to volunteer here. The next time you see a member of Linwood Ambulance Service, thank them. We are who we are because of each member giving so much.

One of our members, Steve Bomba was killed in a tragic motor vehicle accident last summer. The loss of Steve will be felt forever. He used call sign EMS 33. After the tremendous loss and hearing the last call during the services, his call sign has been retired. It will forevermore be Steve's number and he will be with us. This sign-tribute hangs above our member's mailboxes. The outpouring of love and support from this community is so appreciated.



In 2016 your ambulance service responded to **646** calls for service. That is similar to the last two years (with 644 calls). Thank you for your support! It helps keep this part of your public safety going.

In early 2017 we will accept delivery of a new ambulance. Not only is our oldest ambulance around 15 years old, the maintenance costs for the ambulances is a drain on our budget. It is time for a replacement. The new ambulance will arrive (not stocked) at a cost of \$170,000. We have obtained our goal of not increasing funds from taxpayers to purchase this vehicle. In large part due to the tennis tournament (our major fund raiser) and low payroll costs.

We continue to offer monthly CPR classes and CPR classes scheduled by businesses. When someone needs CPR, the outcome is not always successful. However, we can work together to give them the best chance of survival. When things go well, they go really well. Knowing there is a problem, giving quality CPR, and using an AED should all be done before the ambulance arrives. Take a class. You can make a difference!

Proudly serving you:

Jean-Miguel Bariteau	Andrew Formalarie	Michelle Lennox	Billy Sullivan
Ryan Baron	Jennifer Franz	Donna Martel	James Sweetsir
Amanda Bennett	Megan Gaites	Bill Mead	Marti Talbot
Markie Boyce	Darlene Goodbout	Tyler Reidy	Ben Thibault
Aisha Burnham	Callum Grant	Amy Snyder	Justin Walsh
Ken Chapman	Jason Grey	AJ Sousa	Robert Wetherell
Lynn Clogston	Patrick Griffin	Bonnie Stevens	

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

Chief Robert J Wetherell, NRP  
Linwood Ambulance Service

# Ammonoosuc Community Health Services, Inc.

## Town of Lincoln 2016

In 2015, ACHS celebrated 40 years of **providing comprehensive primary preventive health care to anyone, regardless of their ability to pay**. Support from the **Town of Lincoln** is extremely important in our continued efforts to provide affordable health care services to the 26 rural towns in our service area. Our sliding fee scale for payment of services provides a vehicle for uninsured and underinsured patients to get the health care they need in a timely manner. Keeping just one patient out of the ER could save taxpayers \$1,000-\$1,500 (average cost of an ER visit).

Access to affordable dental and oral health care is difficult for many in the North Country who lack the means to pay for these services. Poor oral health can lead to many other serious health issues and often leads to costly hospital ER visits where the actual causes of the problem cannot be addressed. ACHS opened the first community oral health program in northern New Hampshire on the ACHS-Littleton campus in January of 2015. This program is available to all and we offer a sliding fee scale for payment to those who qualify. For more information about this program, please visit our website: [www.ammonoosuc.org/services/dental](http://www.ammonoosuc.org/services/dental).

### Services Provided

- Primary Preventive Medical Care – Family Practice - Prenatal Care through Geriatrics
- Prenatal Care - Childbirth Education, Nurse/Midwife Service and Newborn Care
- Family Planning - Birth Control, STD and HIV Testing and Counseling
- Breast & Cervical Cancer Screening Program
- Behavioral Healthcare - Counseling
- Dental & Oral Healthcare –The ACHS Dental & Oral Health Center opened full-time in January 2015
- Pharmacy Services - In-house Pharmacy, Medication Management, Low-Cost Drug Program
- Financial Services - Sliding Fee Scale for eligible patients

### ACHS Statistics (FY 2015-2016)

- Number of Unduplicated Clients Served: Medical 9,348, dental 1,088, behavioral 488
- Number of Visits: Medical 32,544, dental 3,024, behavioral 3,399
- Client/Payor Mix: 21.0% Medicaid, 26.4% Medicare, 10.6% Uninsured, 42.0% Insured
- Value of free medications provided to our patients: \$458,483
- Value of discounted health care services provided to our patients: \$1,060,706 total; Medical \$342,244, Dental \$354,120, Behavioral Health \$11,546, Pharmacy \$352,796

### Town of Lincoln Statistics

- Total # of Patients – 89
- Total # of Medicaid Patients – 8
- Total # of Medicare Patients – 14
- Total # of Self-Paying Patients – 7
- Total # of Sliding Fee Scale Patients – 19

Respectfully Submitted,

Edward D. Shanshala II, MSHSA, MSED  
Chief Executive Officer



The success that the Western White Mountains Chamber of Commerce saw in 2016 would not have been possible without the support of the businesses, citizens, and many volunteers from the town of Lincoln. Our relationship with the community is critical in fulfilling the chamber's mission, marketing efforts, as well as with the annual planning and executing of special events that provide such a benefit to our entire destination.

This past year the Chamber hired OakLee Consulting Group to measure visitor spending in our destination and the return on investment for the Chamber's destination marketing initiatives. During the period of winter 2015-16 (December – February) and summer/fall 2016 (June – October), travelers spent \$115.1 million in the Western White Mountains Chamber area (Franconia, Lincoln, Woodstock, and Sugar Hill). The study also showed that \$10.6 million in spending was a direct result of the Chamber's promotional activities. *This means the Chamber's promotion brought \$60 dollars into the area for every dollar invested.*

The Western White Mountains Chamber, with the assistance of the University of New Hampshire Cooperative Extension, Plymouth State University Center for Business & Community Partnerships, and local volunteers, conducted an extensive survey of 60 Lincoln and Woodstock businesses to help identify our workforce-related strengths, weaknesses, and opportunities. From this survey, three root causes of our community's workforce challenges were identified. The Chamber, in collaboration with the Town of Lincoln Board of Selectmen, Affordable Housing Education and Development (AHEAD), and Alba Architects, hosted a Public Information Session to share with community members the results from its survey project, hear more about the challenges that residents and employers are experiencing, and present proposals to begin addressing these challenges. This is the beginning of a collaborative process which we hope will yield future solutions to these challenges.

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

Sincerely,

Kim Pickering  
Executive Director

126 Main Street, North Woodstock, New Hampshire 03262  
P.O. Box 1017, Lincoln, New Hampshire 03251  
603-745-6621 [info@lincolnwoodstock.com](mailto:info@lincolnwoodstock.com)  
[www.westernwhitemountains.com](http://www.westernwhitemountains.com)

# CADY 2016 Annual Report

## Town of Lincoln

Communities for Alcohol- and Drug-Free Youth would like to thank the citizens of the Town of Lincoln for your support over the past year—together we are building possibilities, potential, and promise for our youth!

Addiction is one of the most complex issues facing NH today—the consequences of this epidemic are severe with overdose deaths stealing the lives of so many of our young people. The most responsible and humane strategy is to stop these tragic situations from occurring in the first place. Director of the White House Office of National Drug Control Policy recently stated, “Addiction doesn’t start with prescription drug abuse or heroin use. It starts with alcohol, tobacco and marijuana. If we want to end the epidemic our country is experiencing, then we must put resources on the ground for prevention.” As I write this year’s annual report, I am excited to share information about the progress we have made, together with our community partners, over the past year.

Our non-profit organization exists because our programs work. At CADY we see growth every day in the inspiring faces of our youth as they learn, grow, and thrive—we can only do this vital work with your involvement and support—thank you!

When you invest in CADY you provide the opportunity for local teens to build resiliency through asset-building, high-impact prevention programming such as the Launch Youth Entrepreneurship Program and the Youth Advisory and Advocacy Council as well as through school-based initiatives. And you reclaim futures by giving vulnerable youth a second chance to overcome challenges, to grow and to turn their lives around through Restorative Justice, our region’s only juvenile court diversion program. Many high-risk youth in Restorative Justice are already struggling with substance use disorders—we know that when we intervene early, we can prevent entry into the addiction pipeline and save lives.

Our outreach work included an ongoing media campaign designed to raise awareness on substance misuse and solutions with submissions to the Hometown Voice, school newsletters, the PennySaver, and the Record Enterprise as well as social networking sites of Facebook, Twitter, and YouTube. We also launched a new website ([www.cadyinc.org](http://www.cadyinc.org)) in September with a video library and other outstanding resources for parents and community members. We collaborated with Speare Memorial Hospital on an Opiate and Heroin Media and Outreach Campaign to raise perception of risk and prevent addiction as well as connect those struggling with addiction to regional and statewide resources. We launched a new initiative: **TEACH OUR CHILDREN WELL: The Truth About Drugs** in collaboration with Plymouth Rotary and other key partners to provide a high-impact, powerful learning opportunity for parents and other caregivers in our region.

Beyond our primary prevention mission, our work with the Substance Use Disorders Continuum



of Care statewide system included four Naloxone Kit Distribution events; ongoing promotion of the NH Statewide Addiction Crisis Line (1-844-711-HELP); providing resources to families of children struggling with addiction through vital information, referrals, and empowering tools to access treatment and recovery and save their children's lives; roundtables with our federal delegation to communicate local needs to help inform federal legislative activity; and hosting of inspiring keynote speakers at our Annual Regional Prevention Summit in May to bring awareness to our community and partners that prevention works, treatment is effective, and recovery is possible.

While we are grateful for our many successes, we have a long way to go. We know that many worthwhile causes turn to you for support and we want you to know that we are grateful and honored for your ongoing commitment to preventing substance abuse and addiction—thank you.

Sincerely,

Deb Naro  
Executive Director

# Annual Report 2016

## UNH Cooperative Extension

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

Here are some of our noteworthy impacts during the past calendar year:

- Jim Frohn completed the County Forest timber sale. 1,418 cords were harvested for a net revenue of \$36,673 (127% of projected) and \$2,963 in tax revenue for the town of Haverhill.
- Michal Lunak continued work on a three year research project funded by the Tillotson Charitable Foundation looking at the economic feasibility of producing dairy beef in the North Country.
- Lisa Ford taught 350 youth about food groups, food safety, and physical activity.
- Donna Lee received a grant to fund an undergraduate Student Intern to host a Sheep Exploration Day for youth in the county and assist with 4-H activities at the North Haverhill Fair.
- Geoffrey Sewake collaborated on the New Hampshire First Impressions Program in Littleton using a secret shopper model to advance community development and on a multi-partner workforce-focused business outreach program in Lincoln and Woodstock.
- Jessica Sprague presented Safety Awareness in the Food Environment training to over 217 food service employees and volunteers and taught ServSafe® classes to 93 individuals.
- Heather Bryant collaborated with the Grafton County Farm and Conservation District, and the Natural Resources Conservation Service on a cover crop demonstration at the Farm.
- With help from Becky Colpitts, Grafton County welcomed 13 new Master Gardener volunteers.

Be sure to look for us on Facebook and Twitter and on-line at [www.extension.unh.edu](http://www.extension.unh.edu)  
Respectfully submitted: Heather Bryant, County Office Administrator

**Town of**  
**Lincoln New Hampshire**  
**Financial Statements**  
**December 31, 2015**  
**And**  
**Independent Auditor's**  
**Report**

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**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Financial Statements**  
**With Schedule of Expenditures of Federal Awards**  
**December 31, 2015**  
**and**  
**Independent Auditor's Report**

**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit  
of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

**Report on Compliance for Each Major Federal Program and  
Report on Internal Control Over Compliance  
Required by the Uniform Guidance**

**Schedule of Findings and Questioned Costs**

**TOWN OF LINCOLN, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2015**

**TABLE OF CONTENTS**

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS	i-v
<b>BASIC FINANCIAL STATEMENTS</b>	
EXHIBITS:	
A Statement of Net Position	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	4
E Statement of Fiduciary Net Position - Fiduciary Funds	5
NOTES TO BASIC FINANCIAL STATEMENTS	6-24
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
SCHEDULES:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	25
2 Schedule of Funding Progress for Other Post-Employment Benefits	26
3 Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability	27
4 Schedule of Town Contributions	28
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	29-30
<b>FEDERAL COMPLIANCE</b>	
SCHEDULE:	
I Schedule of Expenditures of Federal Awards	31
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	32

**TOWN OF LINCOLN, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2015**

**TABLE OF CONTENTS (CONTINUED)**

	<u>Page(s)</u>
<b>FEDERAL COMPLIANCE (CONTINUED)</b>	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	33-34
Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	35-36
Schedule of Findings and Questioned Costs	37-38

**SUPPLEMENTAL SCHEDULES**

**SCHEDULES:**

A Combining Balance Sheet – Governmental Funds – All Nonmajor Funds	39
A-1 Combining Balance Sheet – Governmental Funds – All Nonmajor Special Revenue Funds	40
B Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds	41
B-1 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Special Revenue Funds	42

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Selectmen  
Town of Lincoln, New Hampshire

### **Report on the Financial Statements**

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, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***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, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the schedule of funding progress for other post-employment benefits, schedule of changes in the Town's proportionate share of the net pension liability, and the schedule of Town contributions on pages i-v and 25-28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

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 accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Additionally, the combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditures of federal awards and the combining nonmajor governmental fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2016 on our consideration of the Town of Lincoln, New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Lincoln, New Hampshire's internal control over financial reporting and compliance.

*Vactor Clukny & Company PC*

Manchester, New Hampshire  
July 19, 2016

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Years Ending December 31, 2014 and 2015

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the years ending December 31, 2014 and 2015. 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 position presents information on all of the Town's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases and decreases in net position 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 position 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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Years Ending December 31, 2014 and 2015

**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 demonstrate compliance with finance-related legal requirements. The Town maintains two fund types: governmental and fiduciary 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 position and statement of activities.

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

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

**Notes to the Basic Financial Statements**

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

**Government-Wide Financial Analysis**

**Statement of Net Position**

Net position of the Town of Lincoln as of December 31, 2014 and 2015 are as follows:

	Governmental Activities	
	<u>2014</u>	<u>2015</u>
Current and other assets:		
Capital assets	\$ 17,171,446	\$ 22,454,764
Other assets	<u>7,297,840</u>	<u>8,182,408</u>
Total assets	<u>24,469,286</u>	<u>30,637,172</u>
Defererd outflows of resources	<u>188,236</u>	<u>215,826</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Years Ending December 31, 2014 and 2015

	<u>2014</u>	<u>2015</u>
Current liabilities	2,824,018	2,972,653
Long-term liabilities	5,735,251	5,382,219
Total Liabilities	<u>8,559,269</u>	<u>8,354,872</u>
Deferred inflows of resources	<u>306,229</u>	<u>125,878</u>
Net assets:		
Invested in capital assets	13,546,360	19,364,923
Restricted	94,919	61,117
Unrestricted	2,150,745	2,946,208
Total net assets	<u>\$ 15,792,024</u>	<u>\$ 22,372,248</u>

**Statement of Activities**

Changes in net position for the years ending December 31, 2014 and 2015 are as follows:

	2014	2015
Program revenues:		
Charges for services	\$ 642,211	\$ 511,552
Operating grants and contributions	109,555	93,680
Capital grants and contributions	240,559	4,551,059
Total Program revenues	<u>992,325</u>	<u>5,156,291</u>
General revenues:		
Property and other taxes	5,094,489	5,339,079
Licenses and permits	466,620	850,782
Intergovernmental revenue	80,576	80,022
Interest and investment earnings	913	4,965
Miscellaneous	154,744	145,196
Total general revenues	<u>5,797,342</u>	<u>6,420,044</u>
Total revenues	<u>6,789,667</u>	<u>11,576,335</u>
Program expenses:		
General government	1,544,413	1,471,091
Public safety	1,171,064	1,140,393
Highways and streets	669,847	618,375
Health and welfare	66,568	60,010
Sanitation	583,957	677,044
Water distribution and treatment	512,327	472,734
Culture and recreation	517,313	456,444
Interest and fiscal charges	118,852	100,020
Total expenses	<u>5,184,341</u>	<u>4,996,111</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Years Ending December 31, 2014 and 2015**

Change in net assests	1,605,326	6,580,224
Net assets - beginning of year, as restated	16,690,017	15,792,024
Restatement for GASB 68 implementation	(2,503,319)	
Net assets - ending of year	<u>\$ 15,792,024</u>	<u>\$ 22,372,248</u>

Net position for the prior year has been restated due to the implementation of GASB 68 for net pension liability, as noted above.

**Town of Lincoln Governmental Activities**

As shown in the above statement the Town experienced an increase in financial position of \$6,580,244 on the full accrual basis of accounting in 2015, a 310% increase over 2014. This is due to the capitalization of the Loon Mountain Bridge project as a capital asset which increases assets.

The General Fund shows a fund balance of \$4,151,598 this includes capital reserve and expendable trusts fund balances of \$2,456,062. This represents a \$685,961 increase in fund balance from the prior year. Most of this increase is the result of transfers to the capital reserve funds for annual budgeted appropriations. The Board of Selectmen are agents to expend from these funds.

**General Fund Budgetary Highlights**

Budgetary information for the General Fund and any major Special Revenue Fund is to be included in the Required Supplementary Information section. Budgetary information in the financial statements has been presented for the General Fund.

Actual revenues on the budgetary basis exceeded the budgeted amount by \$190,392. This was primarily due to increase charges for services, property/other taxes, and miscellaneous income.

During the year, the original budget decreased by \$101,913. This decrease is the result of carryforward appropriations at year end.

The Town under expended its budget by \$315,182. This is a result of savings in the individual departments.

**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.

Construction in progress was recorded for the ongoing Loon Mountain Bridge project and the Pollard Road project was completed and removed from construction in progress. See Note 3 to the basic financial statements for additional information regarding the capital assets.

**TOWN OF LINCOLN, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Years Ending December 31, 2014 and 2015**

**Long-Term Obligations**

During FY 2015 the Town had a reduction in general obligation bonds of \$503,769. See Note 4 to the basic financial statements for additional information regarding the long-term obligations.

**Economic Factors**

In 2015, the Town experienced a large uptick in private development. Building occurred at the new RiverWalk hotel, large additions to Inn Season South Mountain, and construction of many large upscale houses. While some of these were complete for the 2015 tax year, we anticipate a significant increase in taxable property in 2016 for the development that occurred in 2015.

The Town received a favorable legal decision in the lawsuit defending our utility assessments. The ruling did not just show support for our current assessments, but more importantly for the process and assumptions involved in arriving at the assessment. We are working with numerous other towns to jointly defend utility assessments.

The Town's 2015 proposed budget was reduced by the voters at the Town Meeting. The reduction was achieved by reducing payroll and expenses. The cuts were shared across most departments but no programs were entirely eliminated. The elimination of the Solid Waste Director position resulted in yet another lawsuit facing the Town as we were sued for retaliation by that former employee.

None of the legal issues facing the Town in 2014 were resolved in 2015 and will therefore continue into 2016.

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

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

EXHIBIT A  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Statement of Net Position**  
December 31, 2015

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 6,953,057
Taxes receivable, net	576,557
Accounts receivable	23,201
Due from other governments	629,593
Total Current Assets	<u>8,182,408</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	6,886,891
Depreciable capital assets, net	15,567,873
Total Noncurrent Assets	<u>22,454,764</u>
Total Assets	<u>30,637,172</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pension	215,826
Total Deferred Outflows of Resources	<u>215,826</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	402,445
Accrued expenses	46,252
Retainage payable	34,053
Due to other governments	1,982,161
Deposits	638
Current portion of bonds payable	507,104
Total Current Liabilities	<u>2,972,653</u>
Noncurrent Liabilities:	
Bonds payable	2,582,737
Compensated absences payable	108,984
Net pension liability	2,567,631
Other post-employment benefits obligation	122,867
Total Noncurrent Liabilities	<u>5,382,219</u>
Total Liabilities	<u>8,354,872</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unearned other revenue	911
Deferred inflows related to pension	124,967
Total Deferred Inflows of Resources	<u>125,878</u>
<b>NET POSITION</b>	
Net investment in capital assets	19,364,923
Restricted	61,117
Unrestricted	2,946,208
Total Net Position	<u>\$ 22,372,248</u>

EXHIBIT B  
TOWN OF LINCOLN, NEW HAMPSHIRE  
Statement of Activities  
For the Year Ended December 31, 2015

Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		Governmental Activities
Governmental Activities:					
General government	\$ 1,471,091	\$ 25,871			\$ (1,445,220)
Public safety	1,140,393	55,530	\$ 20,705		(1,064,158)
Highways and streets	618,375		38,331	\$ 4,551,059	3,971,015
Health and welfare	60,010				(60,010)
Sanitation	677,044	200,406			(476,638)
Water distribution and treatment	472,734	28,410	34,644		(409,680)
Culture and recreation	456,444	201,335			(255,109)
Interest and fiscal charges	100,020				(100,020)
Total Governmental Activities	<u>\$ 4,996,111</u>	<u>\$ 511,552</u>	<u>\$ 93,680</u>	<u>\$ 4,551,059</u>	<u>160,180</u>
General Revenues:					
					5,339,079
Property and other taxes					850,782
Licenses and permits					
Grants and contributions:					79,732
Rooms and meals tax distribution					290
Railroad tax					4,965
Interest and investment earnings					145,196
Miscellaneous					<u>6,420,044</u>
Total General Revenues					6,580,224
Change in net position					15,792,024
Net Position at beginning of year - as restated					<u>\$ 22,372,248</u>
Net Position at end of year					

See accompanying notes to the basic financial statements



EXHIBIT C  
TOWN OF LINCOLN, NEW HAMPSHIRE  
Balance Sheet  
Governmental Funds  
December 31, 2015

	General Fund	FEMA Bridge Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,962,856		\$ 990,201	\$ 6,953,057
Taxes receivable, net	576,557			576,557
Accounts receivable	23,201			23,201
Due from other governments	46,965	\$ 582,628		629,593
Due from other funds	112,597		20,277	132,874
Total Assets	<u>6,722,176</u>	<u>582,628</u>	<u>1,010,478</u>	<u>8,315,282</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 6,722,176</u>	<u>\$ 582,628</u>	<u>\$ 1,010,478</u>	<u>\$ 8,315,282</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 176,214	\$ 204,550	\$ 21,681	\$ 402,445
Retainage payable	25,188		8,865	34,053
Due to other governments	1,982,161			1,982,161
Due to other funds	20,277	112,597		132,874
Deposits	638			638
Total Liabilities	<u>2,204,478</u>	<u>317,147</u>	<u>30,546</u>	<u>2,552,171</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unearned tax revenue	365,189			365,189
Unearned other revenue	911			911
Total Deferred Inflows of Resources	<u>366,100</u>	<u>-</u>	<u>-</u>	<u>366,100</u>
<b>FUND BALANCES</b>				
Nonspendable			52,908	52,908
Restricted			8,209	8,209
Committed	2,588,655	265,481	918,815	3,772,951
Unassigned	1,562,943			1,562,943
Total Fund Balances	<u>4,151,598</u>	<u>265,481</u>	<u>979,932</u>	<u>5,397,011</u>
Total Liabilities and Fund Balances	<u>\$ 6,722,176</u>	<u>\$ 582,628</u>	<u>\$ 1,010,478</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				22,454,764
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis				365,189
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds:				
Deferred outflows of resources attributable to net pension liability				215,826
Deferred inflows of resources attributable to net pension liability				(124,967)
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				(3,089,841)
Accrued interest on long-term obligations				(46,252)
Compensated absences payable				(108,984)
Net pension liability				(2,567,631)
Other post-employment benefits obligation				(122,867)
Net position of governmental activities				<u>\$ 22,372,248</u>

\$



## EXHIBIT D

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

For the Year Ended December 31, 2015

	General Fund	FEMA Bridge Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds	
<b>Revenues:</b>					
Taxes	\$ 5,169,878		\$ 519,650	\$ 5,169,878	
Licenses and permits	331,132			850,782	
Intergovernmental	173,702	\$ 4,551,059		4,724,761	
Charges for services	455,401		56,151	511,552	
Interest and investment income	3,960		1,005	4,965	
Miscellaneous	145,196			145,196	
<b>Total Revenues</b>	<b>6,279,269</b>	<b>4,551,059</b>	<b>576,806</b>	<b>11,407,134</b>	
<b>Expenditures:</b>					
<b>Current operations:</b>					
General government	1,376,320			1,376,320	
Public safety	1,036,303		31,950	1,068,253	
Highways and streets	376,015			376,015	
Health and welfare	60,010			60,010	
Sanitation	494,413			494,413	
Water distribution and treatment	319,208			319,208	
Culture and recreation	401,203			401,203	
Capital outlay	880,269	4,794,649	462,771	6,137,689	
Debt service:					
Principal retirement	503,769			503,769	
Interest and fiscal charges	145,798			145,798	
<b>Total Expenditures</b>	<b>5,593,308</b>	<b>4,794,649</b>	<b>494,721</b>	<b>10,882,678</b>	
<b>Excess revenues over (under) expenditures</b>	<b>685,961</b>	<b>(243,590)</b>	<b>82,085</b>	<b>524,456</b>	
<b>Other financing sources (uses):</b>					
Transfers in			24,500	24,500	
Transfers out			(24,500)	(24,500)	
<b>Total other financing sources (uses)</b>					
<b>Net change in fund balances</b>	<b>685,961</b>	<b>(243,590)</b>	<b>82,085</b>	<b>524,456</b>	
<b>Fund balances at beginning of year</b>	<b>3,465,637</b>	<b>509,071</b>	<b>897,847</b>	<b>4,872,555</b>	
<b>Fund balances at end of year</b>	<b>\$ 4,151,598</b>	<b>\$ 265,481</b>	<b>\$ 979,932</b>	<b>\$ 5,397,011</b>	

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, 2015

<b>Net Change in Fund Balances--Total Governmental Funds</b>	<b>\$ 524,456</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	5,283,318
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	31,476
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	169,201
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	503,769
In the statement of activities, interest is accrued on outstanding bonds and capital leases, whereas in governmental funds, an interest expenditure is reported when due.	14,302
Governmental funds report pension contributions as expenditures. However, in the statement of activities, pension expense reflects the change in the net pension liability and related deferred outflows and inflows of resources, and do not require the use of current financial resources. This is the amount by which pension contributions exceeded pension expense in the current period.	26,547
Some expenses reported in the statement of activities, such as compensated absences and other post-employment benefits do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	27,155
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 6,580,224</b>

**EXHIBIT E**  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**December 31, 2015**

	<b>Agency Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 9,602
Total Assets	<u>\$ 9,602</u>
<b>LIABILITIES</b>	
Deposits	\$ 9,602
Total Liabilities	<u>\$ 9,602</u>

*See accompanying notes to the basic financial statements*

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
December 31, 2015

**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 position 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 position 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 position 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, 2015

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. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

***Fund Accounting***

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

**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 deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the Town's major governmental funds:

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

*The FEMA Bridge Capital Project Fund* is used to account for all financial resources and expenditures associated with the Loon Mountain bridge reconstruction project.

**2. Fiduciary Funds:**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category consists of one classification: agency funds. The Town's agency fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations. The Town's agency fund consist of escrow funds from developers which are held by the Town.

***Measurement Focus***

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

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

**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, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues,

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

***Basis of Accounting***

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

**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 year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of 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 year for which the taxes are levied (see Note 7). Revenue from grants, entitlements and donations is recognized in the 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, charges for service, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

**2. Unearned Revenue:**

Unearned 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 advances from grantor. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned revenue.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

**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 functional 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, 2015, the Town applied \$155,923 of its unappropriated fund balance to reduce taxes.

***Taxes Receivable***

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2015 are recorded as receivables net of reserves for estimated uncollectible of \$86,000.

***Capital Assets***

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

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair values as of the date received. The Town maintains a capitalization threshold of \$10,000. The Town's infrastructure consists of roads, water and sewer lines and drainage systems. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

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

All reported capital assets except for land and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement.

Depreciation is computed using the straight-line method over the following useful lives:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

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

***Compensated Absences***

Employees may accumulate up to five weeks of vacation and 11 days of personal time that may be paid to the employee upon retirement or termination. Additionally, employees hired prior to November 2014, may accumulate up to eight weeks of sick time that may be paid to the employee upon retirement or termination.

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

***Bond Premium***

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premium.

***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 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.

***Pensions***

During the year ended December 31, 2015, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 68 - *Accounting and Financial Reporting for Pensions*. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

***Net Position***

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets 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 position is 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. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

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

***Fund Balance Policy***

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

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

**1. Spending Prioritizations**

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

**2. Deficit Fund Balance**

At year end, if any of the Town's special revenue funds has a deficit unassigned fund balance, the Town Manager is authorized to transfer funds from the General Fund to offset the deficit, providing the General Fund has the resources to do so.

**3. Minimum Fund Balance**

The Board will strive to maintain a minimum unassigned balance of between 8-15% of the total annual appropriations of the community, including the Town, County, School District, and Precincts.

***Interfund Activity***

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

***Estimates***

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

**NOTE 2--DEPOSITS**

Deposits as of December 31, 2015 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 6,953,057
Statement of Fiduciary Net Position:	
Cash and cash equivalents	9,602
	<u>\$ 6,962,659</u>

Deposits as of December 31, 2015 consist of the following:

Cash on hand	\$ 250
Deposits with financial institutions	6,962,409
	<u>\$ 6,962,659</u>

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy indicates that there must be some form of collateral securing funds in excess of the FDIC limit, witnessed by a written agreement and held at an independent third-party institution in the name of the Town. Of the Town's deposits with financial institutions at year end, \$6,877,060 was collateralized by securities held by the bank in the bank's name.

**NOTE 3—CAPITAL ASSETS**

The following is a summary of changes in capital assets:

	Balance 1/1/15	Additions	Reductions	Balance 12/31/15
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in process	1,041,724	\$4,872,846	\$(352,679)	5,561,891
Total capital assets not being depreciated	2,366,724	4,872,846	(352,679)	6,886,891
Other capital assets:				
Buildings and improvements	5,089,578			5,089,578
Vehicles and equipment	1,724,509	201,663	(31,025)	1,895,147
Land improvements	282,980			282,980
Infrastructure	16,278,504	1,101,658		17,380,162
Total other capital assets at historical cost	23,375,571	1,303,321	(31,025)	24,647,867
Less accumulated depreciation for:				
Buildings and improvements	(1,940,018)	(112,783)		(2,052,801)
Vehicles and equipment	(1,033,929)	(157,880)	31,025	(1,160,784)
Land improvements	(159,874)	(10,985)		(170,859)
Infrastructure	(5,437,028)	(258,522)		(5,695,550)
Total accumulated depreciation	(8,570,849)	(540,170)	31,025	(9,079,994)
Total other capital assets, net	14,804,722	763,151	-	15,567,873
Total capital assets, net	\$ 17,171,446	\$5,635,997	\$(352,679)	\$ 22,454,764

Depreciation expense was charged to governmental functions as follows:

General government	\$ 40,054
Public safety	88,674
Highways and streets	181,536
Sanitation	46,235
Water distribution and treatment	144,106
Culture and recreation	39,565
	<u>\$ 540,170</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

**NOTE 4—LONG-TERM OBLIGATIONS**

Payments on general obligation debt are paid out of the General Fund. General obligation debt is a direct obligation of the Town, for which full faith and credit is pledged, and is payable from taxes levied on all taxable property located within the Town. Compensated absences will be paid from the fund where the employee's salary is paid.

**Changes in Long-Term Obligations** – The following is a summary of debt transactions of the Town for the year ended December 31, 2015:

Type	Balance 1/1/15	Additions	Reductions	Balance 12/31/15	Current Portion
Bonds payable	\$ 3,502,500		\$ 503,769	\$ 2,998,731	\$ 479,748
Unamortized bond premium	122,586		31,476	91,110	27,356
Total bonds payable	3,625,086	\$ -	535,245	3,089,841	507,104
Compensated absences	150,881	13,058	54,955	108,984	
Totals	<u>\$ 3,775,967</u>	<u>\$ 13,058</u>	<u>\$ 590,200</u>	<u>\$ 3,198,825</u>	<u>\$ 507,104</u>

**General long-term debt** – Bonds payable at December 31, 2015 consist of the following General Obligation issues:

Description	Original Issue	Interest Rate	Maturity Date	Balance at December 31, 2015
2003 Water Projects Bond	\$ 2,050,000	3.5-4.9%	2023	\$ 800,000
2003 Wastewater Treatment Bonds	1,200,000	3.5-4.9%	2023	480,000
2012 Refunded Water Bonds	1,390,600	2.0-5.0%	2022	964,500
Multi-Road Improvement Project	1,150,000	2.78%	2020	535,000
River Intake Reconstruction Project	270,000	2.25%	2019	219,231
				2,998,731
			Add: Bond Premium	91,110
				<u>\$ 3,089,841</u>

**Summary of Debt Service Requirements to Maturity** – The annual requirements to amortize General Obligation Bonds as of December 31, 2015 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2016	\$ 479,748	\$ 121,854	\$ 601,602
2017	487,951	104,881	592,832
2018	490,167	84,100	574,267
2019	498,365	66,087	564,452
2020	442,000	47,205	489,205
2021-2023	600,500	50,777	651,277
	2,998,731	474,904	3,473,635
Add: Bond premium	91,110		91,110
	<u>\$ 3,089,841</u>	<u>\$ 474,904</u>	<u>\$ 3,564,745</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

*Authorized and Unissued Debt* – Long-term debt authorized and unissued at December 31, 2015 is as follows:

<u>Purpose</u>	<u>Amount</u>
Multi-Road Improvement Project	<u>\$ 300,000</u>

**NOTE 5--DEFINED BENEFIT PENSION PLAN**

***Plan Description***

The Town contributes to the New Hampshire Retirement System (NHRS), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25*. The New Hampshire Retirement System is a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and are available to pay retirement benefits to all members.

***Benefits Provided***

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a non-vested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by 1/4 of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

***Funding Policy***

Covered police officers are required to contribute 11.55% of their covered salary, general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates, excluding medical subsidy, for the covered payroll of police officers and general employees were 21.35% and 10.44%, respectively through June 30, 2015, and 22.54%, and 10.86%, respectively, thereafter. The Town contributes 100% of the employer cost for police officers and general employees of the Town.

Per 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 pension contributions to the NHRS for the year ending December 31, 2015 was \$220,235.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At December 31, 2015, the Town reported a liability of \$2,567,631 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2015, the Town's proportion was approximately 0.0648 percent, which was an increase of 0.0012 percentage points from its proportion measured as of June 30, 2014.

For the year ended December 31, 2015, the Town recognized pension expense of \$190,898. At December 31, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 56,344
Net difference between projected and actual earnings on pension plan investments		68,623
Changes in proportion and differences between Town contributions and proportionate share of contributions	\$ 107,918	
Town contributions subsequent to the measurement date	<u>107,908</u>	
Totals	<u>\$ 215,826</u>	<u>\$ 124,967</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$90,859. The Town reported \$107,908 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year ended <u>December 31,</u>	
2016	\$ (21,645)
2017	(21,645)
2018	(21,645)
2019	49,097
2020	<u>(1,211)</u>
	<u>\$ (17,049)</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2014, using the following actuarial assumptions, applied to 2015 measurements:

Inflation	3.0 percent
Wage inflation	3.75 percent
Salary increases	5.8 percent, average, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

Mortality rates were based on the RP-2000 mortality table projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements. Retirement rates were based on a table of rates that are specific to the type of eligibility condition, last updated in 2011 pursuant to an experience study of the period July 1, 2005 – June 30, 2010.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of weighted average long-term expected real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Net of inflation assumption of 3.0%)</u>
Fixed income	25%	(1.0)-0.28%
Domestic equity	30%	3.0%
International equity	20%	4.0-6.0%
Real estate	10%	3.5%
Private equity	5%	5.5%
Private debt	5%	4.5%
Opportunistic	5%	2.75%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

***Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Town's proportionate share of the net pension liability	\$ 3,379,952	\$ 2,567,631	\$ 1,875,122

**NOTE 6--OTHER POST-EMPLOYMENT BENEFITS**

In addition to providing pension benefits, the Town provides implicit post-employment medical benefits to its eligible retirees and their spouses and dependents. The following groups of retirees qualify for this benefit. Union employees are required to reach age 45 with 20 years of service, or age 60 with no service requirement. Non-union employees are eligible at age 50 with 10 years of service, age plus service greater than 70, with at least 20 years of service, or age 60 with no service requirement. Retirees pay the full cost of health care coverage. As of September 1, 2013, approximately 9 active employees meet the eligibility requirements to retire, with no current retirees. The plan does not issue a separate financial report.

***Annual OPEB Costs***

The Town's annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid, on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of thirty years. The Town's annual OPEB cost for the year ending December 31, 2015, including the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of January 1, 2013 is as follows:

Annual Required Contribution (ARC)	\$ 19,875
Interest on net OPEB obligation	4,325
Adjustment to ARC	(5,066)
Annual OPEB cost	19,134
Contributions made	(4,392)
Increase in net OPEB obligation	14,742
Net OPEB obligation - beginning of year	108,125
Net OPEB obligation - end of year	\$ 122,867

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ended December 31, 2013, 2014, and 2015 are as follows:

Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
12/31/2013	\$ 17,181	1.9%	\$ 91,749
12/31/2014	\$ 18,175	9.9%	\$ 108,125
12/31/2015	\$ 19,134	23.0%	\$ 122,867

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

The Town's net OPEB obligation as of December 31, 2015 is recognized as a liability in these financial statements.

***Funded Status and Funding Progress for OPEB***

The funded status of the plan as of January 1, 2013, the date of the most recent actuarial valuation, is as follows:

Actuarial Accrued Liability (AAL)	\$ 82,690
Actuarial value of plan assets	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 82,690</u>
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 1,334,540
UAAL as a percentage of covered payroll	6.2%

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

***Actuarial Methods and Assumptions for OPEB***

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

In the January 1, 2013 actuarial valuation the Entry Age Normal Cost Method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend of 9% reduced by 1% decrements to an ultimate 5.0% long-term rate for all healthcare benefits after four years. The amortization costs for the initial Unfunded Actuarial Accrued Liability (UAAL) is a level percentage of payroll for a period of thirty years on a closed group basis. This has been calculated assuming the amortization payment increases at a rate of 2.5% per year, and a remaining amortization period of 24 years as of December 31, 2015.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

**NOTE 7--PROPERTY TAXES**

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$779,327,564 as of April 1, 2015) and were due in two installments on July 6, 2015 and December 7, 2015. 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 \$4,147,441 and \$1,381,369 for the Lincoln-Woodstock Cooperative School District and Grafton County, respectively. At December 31, 2015, the balance of the property tax appropriation due to the Lincoln-Woodstock Cooperative School District is \$1,981,933. 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 8--INTERFUND BALANCES AND TRANSFERS**

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 primarily to pending reimbursements from the FEMA Bridge Capital Project Fund to the General Fund, and pending reimbursements and transfers to from the General Fund to the Nonmajor Governmental Funds.

Interfund balances at December 31, 2015 are as follows:

	General Fund	Due from FEMA Bridge Capital Project	Totals
		Fund	
General Fund		\$ 112,597	\$ 112,597
Nonmajor Governmental Funds	\$ 20,277		20,277
Totals	<u>\$ 20,277</u>	<u>\$ 112,597</u>	<u>\$ 132,874</u>

During the year, a transfer of \$24,500 was made between two Nonmajor Governmental Funds as a result of the re-allocation of water and sewer impact fees.

**NOTE 9--RESTRICTED NET POSITION**

Net position is restricted for specific purposes at December 31, 2015 as follows:

Permanent funds - principal	\$ 52,908
Permanent funds - income	8,209
	<u>\$ 61,117</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

**NOTE 10--COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2015 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>FEMA Bridge Capital Project Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><i>Nonspendable:</i></b>				
Permanent Funds - Principal			\$ 52,908	\$ 52,908
<b><i>Restricted for:</i></b>				
Permanent Funds - Income			8,209	8,209
<b><i>Committed for:</i></b>				
Continuing appropriations	\$ 101,913			101,913
Encumbrances	16,780			16,780
Subsequent year expenditures	13,900			13,900
Capital Reserve Fund	2,422,286			2,422,286
Cemetery Expendable Trust Fund	33,776			33,776
Police Special Details Fund			17,152	17,152
Water Tap Fees Fund			481,783	481,783
Water Impact Fees Fund			21,153	21,153
Capital Projects Fund			398,727	398,727
FEMA Bridge Capital Projects Fund		\$ 265,481		265,481
<b><i>Unassigned for:</i></b>				
Unassigned - General operations	1,562,943			1,562,943
	<u>\$ 4,151,598</u>	<u>\$ 265,481</u>	<u>\$ 979,932</u>	<u>\$ 5,397,011</u>

**NOTE 11--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, 2015, the Town participated in public entity risk pools (Trusts) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trusts 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 Trusts foresee 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, 2015.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

***Property and Liability Insurance***

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$5,000,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

***Worker's Compensation***

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

**NOTE 12--CONTINGENT LIABILITIES**

***Federal Grants***

The Town participates in several federally assisted grant programs. These programs are subject to financial and compliance audits by the grantor or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

***Litigation***

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

**NOTE 13—SUBSEQUENT EVENTS**

In July 2016, the Town entered into a general obligation bond for \$525,000 that is due on December 1, 2025, with an interest rate of 2.10%. The purpose of this bond was funding for a sidewalk project.

In February 2016, the Town entered into two general obligation bonds for \$1,200,000 and \$1,310,000 with maturity dates of August 15, 2026 and August 15, 2036, respectively, interest at 2.5% for both. The purposes of these bonds were road improvements and a levee project.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2015

**NOTE 14--RESTATEMENT OF EQUITY**

During the year ended December 31, 2015, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 68 - *Accounting and Financial Reporting for Pensions*, as described in Note 1 of these financial statements. The impact of the restatement on net position of the Governmental Activities as of January 1, 2015 is as follows:

Net Position at January 1, 2015 - as previously reported	\$ 18,295,343
Amount of restatement due to:	
Net pension liability	(2,386,234)
Deferred outflows related to pension	188,236
Deferred inflows related to pension	<u>(305,321)</u>
Net Position at January 1, 2015 - as restated	<u>\$ 15,792,024</u>

SCHEDULE 1

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 5,176,813	\$ 5,176,813	\$ 5,339,079	\$ 162,266
Licenses and permits	297,270	297,270	331,132	33,862
Intergovernmental	173,595	173,595	173,702	107
Charges for services	475,820	475,820	455,401	(20,419)
Interest income	1,800	1,800	3,737	1,937
Miscellaneous	132,557	132,557	145,196	12,639
Total Revenues	<u>6,257,855</u>	<u>6,257,855</u>	<u>6,448,247</u>	<u>190,392</u>
Expenditures:				
Current operations:				
General government	1,549,766	1,549,766	1,380,600	169,166
Public safety	1,089,293	1,089,293	1,036,303	52,990
Highways and streets	375,720	373,373	376,015	(2,642)
Health and welfare	88,823	88,823	60,010	28,813
Sanitation	544,695	544,695	494,413	50,282
Water distribution and treatment	317,489	317,489	327,661	(10,172)
Culture and recreation	423,681	423,681	401,203	22,478
Capital outlay	167,566	68,000	63,699	4,301
Debt service:				
Principal retirement	503,599	503,599	503,769	(170)
Interest and fiscal charges	145,934	145,934	145,798	136
Total Expenditures	<u>5,206,566</u>	<u>5,104,653</u>	<u>4,789,471</u>	<u>315,182</u>
Excess revenues over expenditures	<u>1,051,289</u>	<u>1,153,202</u>	<u>1,658,776</u>	<u>505,574</u>
Other financing (uses):				
Transfers out	(1,341,290)	(1,341,290)	(1,341,290)	-
Total other financing (uses)	<u>(1,341,290)</u>	<u>(1,341,290)</u>	<u>(1,341,290)</u>	<u>-</u>
Net change in fund balance	(290,001)	(188,088)	317,486	505,574
Fund balance at beginning of year				
- Budgetary Basis	<u>1,726,459</u>	<u>1,726,459</u>	<u>1,726,459</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,436,458</u>	<u>\$ 1,538,371</u>	<u>\$ 2,043,945</u>	<u>\$ 505,574</u>

**SCHEDULE 2**  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Schedule of Funding Progress for Other Post-Employment Benefits**  
**For the Year Ended December 31, 2015**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) - Projected Unit Cost</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
1/1/2010	\$ -	\$ 106,423	\$ 106,423	0%	\$ 1,176,712	9.0%
1/1/2013	\$ -	\$ 82,690	\$ 82,690	0%	\$ 1,334,540	6.2%



**SCHEDULE 3****TOWN OF LINCOLN, NEW HAMPSHIRE****Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability**

For the Year Ended December 31, 2015

	For the Measurement Period Ended June 30:		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
Town's proportion of the net pension liability (asset)	0.0648%	0.0636%	0.0612%
Town's proportionate share of the net pension liability (asset)	\$ 2,567,631	\$ 2,386,234	\$ 2,634,847
Town's covered-employee payroll	\$ 1,484,604	\$ 1,398,311	\$ 1,337,015
Town's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	172.95%	170.65%	197.07%
Plan fiduciary net position as a percentage of the total pension liability	65.47%	66.32%	59.81%

SCHEDULE 4  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Schedule of Town Contributions**  
For the Year Ended December 31, 2015

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 220,235	\$ 214,800	\$ 167,669
Contributions in relation to the contractually required contribution	<u>(220,235)</u>	<u>(214,800)</u>	<u>(167,669)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$ 1,470,683	\$ 1,471,716	\$ 1,295,741
Contributions as a percentage of covered-employee payroll	14.98%	14.60%	12.94%

*See accompanying notes to the required supplementary information*

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
December 31, 2015

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

***General Fund***

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues were adjusted for non-budgetary revenues. Budgetary expenditures were adjusted for non-budgetary expenditures, budgetary transfers out, and encumbrances as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 6,279,269	\$ 5,593,308
Difference in property taxes meeting susceptible to accrual criteria	169,201	
Non-budgetary revenues and expenditures	(223)	(813,819)
Budgetary transfers out		1,341,290
Encumbrances, December 31, 2014		(6,798)
Encumbrances, December 31, 2015		16,780
Per Schedule 1	<u>\$ 6,448,247</u>	<u>\$ 6,130,761</u>

**NOTE 2—BUDGETARY FUND BALANCES**

The components of the budgetary fund balance for the General Fund at December 31, 2015 are as follows:

<b><i>Committed:</i></b>	
Continuing appropriations	\$ 101,913
Subsequent year's expenditures	13,900
<b><i>Unassigned:</i></b>	
Unassigned - General Operations	1,928,132
	<u>\$ 2,043,945</u>

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

**NOTE 3--SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFITS**

In accordance with GASB Statement #45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, the Town is required to disclose the schedule of funding progress for each of the three most recent actuarial valuations. The Town implemented the provisions of GASB Statement #45 during the year ended December 31, 2010. Accordingly, the funding progress has only been presented for the two most recent actuarial valuation reports. Additional disclosures will be made as the information becomes available.

**NOTE 4--SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN CONTRIBUTIONS**

In accordance with GASB Statement #68, *Accounting and Financial Reporting for Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net pension liability and schedule of Town contributions. The Town implemented the provisions of GASB Statement #68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as the information becomes available.

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SCHEDULE I  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2015**

Federal Granting Agency/Recipient State Agency/Grant Program/State <u>Grant Number</u>	Federal Catalogue <u>Number</u>	<u>Expenditures</u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>		
Pass Through Payments from New Hampshire Department of Safety, Homeland Security and Emergency Management Disaster Grants - Public Assistance (Presidentially Declared Disasters) #FEMA-4026-DR-NH	97.036	\$ 3,603,834
Pre-Disaster Mitigation	97.047	<u>6,000</u>
<b>Total Department of Homeland Security</b>		<u>3,609,834</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 3,609,834</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**December 31, 2015**

**NOTE 1—BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Town of Lincoln, New Hampshire under programs of the federal government for the year ended December 31, 2015. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Lincoln, New Hampshire, it is not intended to and does not present the financial position or changes in net position of the Town of Lincoln, New Hampshire.

**NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the Town's basic financial statements. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State and Local Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Town of Lincoln, New Hampshire has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 3—RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

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

General Fund	\$ 13,847
FEMA Bridge Capital Project Fund	<u>3,595,987</u>
	<u>\$ 3,609,834</u>

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

Independent Auditor's Report

To the Board of Selectmen  
Town of Lincoln, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of The Town of Lincoln, New Hampshire, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise The Town of Lincoln, New Hampshire's basic financial statements, and have issued our report thereon dated July 19, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered The Town of Lincoln, New Hampshire's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Town of Lincoln, New Hampshire's internal control. Accordingly, we do not express an opinion on the effectiveness of The Town of Lincoln, New Hampshire's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether The Town of Lincoln, New Hampshire's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vachon Clark & Company PC*

Manchester, New Hampshire

July 19, 2016



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Selectmen  
Town of Lincoln, New Hampshire

**Report on Compliance for Each Major Federal Program**

We have audited the Town of Lincoln, New Hampshire's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Town of Lincoln, New Hampshire's major federal program for the year ended December 31, 2015. The Town of Lincoln, New Hampshire's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the Town of Lincoln, New Hampshire's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Lincoln, New Hampshire's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Town of Lincoln, New Hampshire's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Town of Lincoln, New Hampshire, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended December 31, 2015.

## Report on Internal Control Over Compliance

Management of the Town of Lincoln, New Hampshire is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Lincoln, New Hampshire's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Lincoln, New Hampshire's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Vickson Chikoy & Company PC

Manchester, New Hampshire  
July 19, 2016

**Town of Lincoln, New Hampshire  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2015**

**Section I--Summary of Auditor's Results**

**Financial Statements**

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

**Federal Awards**

Internal Control over major programs:  
     Material weakness(es) identified? \_\_\_\_\_yes    X no  
     Significant deficiency(ies) identified  
     not considered to be material weaknesses? \_\_\_\_\_yes    X none reported

Type of auditor's report issued on compliance  
 for major programs:

Unmodified

Any audit findings disclosed that are required  
 to be reported in accordance with  
 2 CFR §200.516(a)? \_\_\_\_\_yes    X no

Identification of major programs:

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

Dollar threshold used to distinguish between Type A and Type B program: \$ 750,000

Auditee qualified as low-risk auditee? \_\_\_\_\_yes    X no

## **Section II--Financial Statement Findings**

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

## **Section III--Federal Award Findings and Questioned Costs**

There were no findings and questioned costs as defined under 2 CFR §200.516(a).

**SCHEDULE A**  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds**  
**December 31, 2015**

	Special Revenue Funds	Permanent Fund	Capital Projects Fund	Combining Totals
<b>ASSETS</b>				
Cash and cash equivalents	\$ 518,365	\$ 61,117	\$ 410,719	\$ 990,201
Due from other funds	17,152		3,125	20,277
Total Assets	<u>535,517</u>	<u>61,117</u>	<u>413,844</u>	<u>1,010,478</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 535,517</u>	<u>\$ 61,117</u>	<u>\$ 413,844</u>	<u>\$ 1,010,478</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 15,429		\$ 6,252	\$ 21,681
Retainage payable			8,865	8,865
Total Liabilities	<u>15,429</u>	<u>\$ -</u>	<u>\$ 15,117</u>	<u>30,546</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable		52,908		52,908
Restricted		8,209		8,209
Committed	520,088		398,727	918,815
Total Fund Balances	<u>520,088</u>	<u>61,117</u>	<u>398,727</u>	<u>979,932</u>
Total Liabilities and Fund Balances	<u>\$ 535,517</u>	<u>\$ 61,117</u>	<u>\$ 413,844</u>	<u>\$ 1,010,478</u>

SCHEDULE A-1  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Special Revenue Funds**  
December 31, 2015

	Police Special Details Fund	Water Tap Fee Fund	Water Impact Fees Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>				
Cash and cash equivalents		\$ 492,509	\$ 25,856	\$ 518,365
Due from other funds	\$ 17,152			17,152
Total Assets	<u>17,152</u>	<u>492,509</u>	<u>25,856</u>	<u>535,517</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 17,152</u>	<u>\$ 492,509</u>	<u>\$ 25,856</u>	<u>\$ 535,517</u>
<b>LIABILITIES</b>				
Accounts payable		\$ 10,726	\$ 4,703	\$ 15,429
Total Liabilities	<u>\$ -</u>	<u>10,726</u>	<u>4,703</u>	<u>15,429</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Total Deferred Inflows of Resources	-	-	-	-
<b>FUND BALANCES</b>				
Committed	17,152	481,783	21,153	520,088
Total Fund Balances	<u>17,152</u>	<u>481,783</u>	<u>21,153</u>	<u>520,088</u>
Total Liabilities and Fund Balances	<u>\$ 17,152</u>	<u>\$ 492,509</u>	<u>\$ 25,856</u>	<u>\$ 535,517</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, 2015**

	<u>Special Revenue Funds</u>	<u>Permanent Fund</u>	<u>Capital Projects Fund</u>	<u>Combining Totals</u>
<b>Revenues:</b>				
Licenses and permits	\$ 262,110		\$ 257,540	\$ 519,650
Charges for services	56,151			56,151
Interest and investment income	689	\$ 6	310	1,005
Total Revenues	<u>318,950</u>	<u>6</u>	<u>257,850</u>	<u>576,806</u>
<b>Expenditures:</b>				
<b>Current operations:</b>				
Public safety	31,950			31,950
Capital outlay	325,219		137,552	462,771
Total Expenditures	<u>357,169</u>	<u>-</u>	<u>137,552</u>	<u>494,721</u>
Excess revenues over (under) expenditures	<u>(38,219)</u>	<u>6</u>	<u>120,298</u>	<u>82,085</u>
<b>Other financing sources (uses):</b>				
Transfers in			24,500	24,500
Transfers out	(24,500)			(24,500)
Total other financing sources (uses)	<u>(24,500)</u>	<u>-</u>	<u>24,500</u>	<u>-</u>
Net change in fund balances	<u>(62,719)</u>	<u>6</u>	<u>144,798</u>	<u>82,085</u>
Fund balances at beginning of year	<u>582,807</u>	<u>61,111</u>	<u>253,929</u>	<u>897,847</u>
Fund balances at end of year	<u>\$ 520,088</u>	<u>\$ 61,117</u>	<u>\$ 398,727</u>	<u>\$ 979,932</u>

## SCHEDULE B-1

## TOWN OF LINCOLN, NEW HAMPSHIRE

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

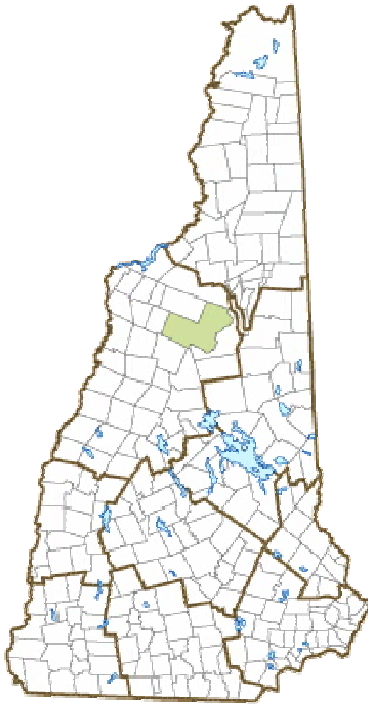
## Governmental Funds - All Nonmajor Special Revenue Funds

For the Year Ended December 31, 2015

	Police Special Details Fund	Water Tap Fee Fund	Water Impact Fees Fund	Total Nonmajor Special Revenue Funds
Revenues:				
Licenses and permits		\$ 262,110		\$ 262,110
Charges for services	\$ 33,151		\$ 23,000	56,151
Interest and investment income		356	333	689
Total Revenues	<u>33,151</u>	<u>262,466</u>	<u>23,333</u>	<u>318,950</u>
Expenditures:				
Current operations:				
Public safety	31,950			31,950
Capital outlay		55,289	269,930	325,219
Total Expenditures	<u>31,950</u>	<u>55,289</u>	<u>269,930</u>	<u>357,169</u>
Excess revenues over (under) expenditures	<u>1,201</u>	<u>207,177</u>	<u>(246,597)</u>	<u>(38,219)</u>
Other financing (uses):				
Transfers out			(24,500)	(24,500)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>(24,500)</u>	<u>(24,500)</u>
Net change in fund balances	1,201	207,177	(271,097)	(62,719)
Fund balances at beginning of year	<u>15,951</u>	<u>274,606</u>	<u>292,250</u>	<u>582,807</u>
Fund balances at end of year	<u>\$ 17,152</u>	<u>\$ 481,783</u>	<u>\$ 21,153</u>	<u>\$ 520,088</u>



# Town of Lincoln Community Profile



## Lincoln, NH

### Community Contact

**Town of Lincoln**  
**Alfred Burbank, Town Manager**  
**PO Box 25**  
**Lincoln, NH 03251**

Telephone  
 Fax  
 E-mail  
 Web Site

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

### Municipal Office Hours

**Monday through Friday, 8 am - 4:30 pm**

County  
 Labor Market Area  
 Tourism Region  
 Planning Commission  
 Regional Development

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

### Election Districts

US Congress  
 Executive Council  
 State Senate  
 State Representative

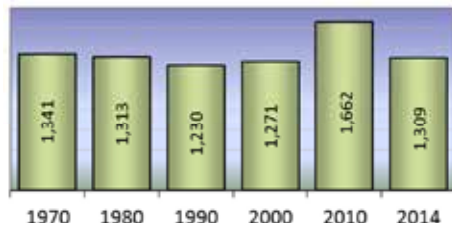
**District 2**  
**District 1**  
**District 1**  
**Grafton County District 5**

### Incorporated: 1764

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

### Villages and Place Names: North Lincoln, Stillwater

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



**Population Trends:** Population change for Lincoln totaled 81 over 54 years, from 1,228 in 1960 to 1,309 in 2014.

The largest decennial percent change was a 31 percent increase between 2000 and 2010. The 2014 Census estimate for Lincoln was 1,309 residents, which ranked 170th among New Hampshire's incorporated cities and towns.

**Population Density and Land Area, 2014 (US Census Bureau):** 10.0 persons per square mile of land area. Lincoln contains 130.8 square miles of land area and 0.2 square miles of water area.



Economic & Labor Market Information Bureau, NH Employment Security, August 2016. Community Response Received 5/16/2016

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.

<b>MUNICIPAL SERVICES</b>	
Type of Government	<b>Town Manager</b>
Budget: Municipal Appropriations, 2015	<b>\$6,416,428</b>
Budget: School Appropriations, 2015-2016	<b>\$7,629,163</b>
Zoning Ordinance	<b>1986/13</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**

<b>EMERGENCY SERVICES</b>		
Police Department		<b>Full-time</b>
Fire Department		<b>Volunteer</b>
Emergency Medical Service		<b>Private</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>

<b>UTILITIES</b>	
Electric Supplier	<b>NH Electric Coop</b>
Natural Gas Supplier	<b>None</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>Combo</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>

<b>PROPERTY TAXES</b> <i>(NH Dept. of Revenue Administration)</i>	
2015 Total Tax Rate (per \$1000 of value)	<b>\$13.78</b>
2015 Equalization Ratio	<b>85.8</b>
2015 Full Value Tax Rate (per \$1000 of value)	<b>\$12.02</b>
2015 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	<b>82.2%</b>
Commercial Land and Buildings	<b>14.8%</b>
Public Utilities, Current Use, and Other	<b>3.0%</b>

<b>HOUSING</b> <i>(ACS 2010-2014)</i>	
Total Housing Units	<b>2,969</b>
Single-Family Units, Detached or Attached	<b>2,028</b>
Units in Multiple-Family Structures:	
Two to Four Units in Structure	<b>362</b>
Five or More Units in Structure	<b>430</b>
Mobile Homes and Other Housing Units	<b>149</b>

<b>DEMOGRAPHICS</b> <i>(US Census Bureau)</i>		
Total Population	Community	County
2014	<b>1,309</b>	<b>89,360</b>
2010	<b>1,662</b>	<b>89,118</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>

**Demographics, American Community Survey (ACS) 2010-2014**

**Population by Gender**

Male **765** Female **544**

**Population by Age Group**

Under age 5 **63**  
 Age 5 to 19 **262**  
 Age 20 to 34 **172**  
 Age 35 to 54 **299**  
 Age 55 to 64 **254**  
 Age 65 and over **259**  
 Median Age **49.0 years**

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

High school graduate or higher **88.2%**  
 Bachelor's degree or higher **14.8%**

**INCOME, INFLATION ADJUSTED \$** *(ACS 2010-2014)*

Per capita income **\$25,528**  
 Median family income **\$48,594**  
 Median household income **\$41,548**

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

Male **\$30,781**  
 Female **\$32,750**

Individuals below the poverty level **20.0%**

**LABOR FORCE** *(NHES – ELMI)*

Annual Average	2005	2015
Civilian labor force	<b>749</b>	<b>651</b>
Employed	<b>720</b>	<b>619</b>
Unemployed	<b>29</b>	<b>32</b>
Unemployment rate	<b>3.9%</b>	<b>4.9%</b>

**EMPLOYMENT & WAGES** *(NHES – ELMI)*

Annual Average Covered Employment	2004	2014
Goods Producing Industries		
Average Employment	<b>n</b>	<b>n</b>
Average Weekly Wage	<b>n</b>	<b>n</b>
Service Providing Industries		
Average Employment	<b>n</b>	<b>n</b>
Average Weekly Wage	<b>n</b>	<b>n</b>
Total Private Industry		
Average Employment	<b>2,131</b>	<b>1,758</b>
Average Weekly Wage	<b>\$ 391</b>	<b>\$ 519</b>
Government (Federal, State, and Local)		
Average Employment	<b>130</b>	<b>154</b>
Average Weekly Wage	<b>\$ 637</b>	<b>\$ 733</b>
Total, Private Industry plus Government		
Average Employment	<b>2,261</b>	<b>1,912</b>
Average Weekly Wage	<b>\$ 405</b>	<b>\$ 536</b>

If "n" appears, data do 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): **Hugh J. Gallen Career & Technical Center; White Mountains RHS** Region: **3**

Educational Facilities (includes Charter Schools)	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>141</b>	<b>75</b>	<b>103</b>	

Nearest Community College: **Lakes Region**

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

2016 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing)

Total Facilities: **2** Total Capacity: **71**

LARGEST BUSINESSES	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
FCI-Burndy Corporation	Electrical connectors	216	1975
Inn Season Resort	Lodging	150	2003
Beacon Inc.	Hotel, restaurant	100	1970
Loon Mountain Recreation Corporation	Ski, recreation area	86	1965
Lin-Wood School District	Education	78	1962
Lincoln Condo Associates	Condo management	60	1986
Town of Lincoln	Municipal services	32	1764
Indian Head Motel & Resort	Hotel, restaurant, recreation		1962
Riverwalk Resort at Loon Mt., LLC	Lodging resort		2016

Employer Information Supplied by Municipality

**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>96 miles</b>
Boston, Mass.		<b>131 miles</b>
New York City, NY		<b>331 miles</b>
Montreal, Quebec		<b>191 miles</b>

**COMMUTING TO WORK**

(ACS 2010-2014)

Workers 16 years and over	
Drove alone, car/truck/van	<b>72.0%</b>
Carpooled, car/truck/van	<b>3.9%</b>
Public transportation	<b>0.0%</b>
Walked	<b>12.8%</b>
Other means	<b>5.2%</b>
Worked at home	<b>6.0%</b>
Mean Travel Time to Work	<b>15.2 minutes</b>

**Percent of Working Residents: ACS 2010-2014**

Working in community of residence	<b>67.6</b>
Commuting to another NH community	<b>29.5</b>
Commuting out-of-state	<b>2.9</b>

**RECREATION, ATTRACTIONS, AND EVENTS**

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

Nearest Ski Area(s): **Loon Mountain, Kanc Recreation**

Other: **Scenic Railroad; Clark's Trading Post, Whale's Tail Water Park**

## 2016 Vital Statistics

### Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2016

Date of Birth	Child's Name	Father's Name	Mother's Name	Place of Birth
05/17/2016	Clayton Walter Tamulonis	Christopher Tamulonis	Ashley Tamulonis	Littleton, NH
08/11/2016	Hannah Grace Beaudin	Taylor Beaudin	Sarah Beaudin	Plymouth, NH
10/06/2016	Maple Bartlett Weeden	Ryan Weeden	Jasmine Weeden	Lincoln, NH
11/08/2016	Rebecca Grace Creonte	Mitchell Creonte	Kayla Kenneson	Plymouth, NH

## 2016 Vital Statistics

### Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2016

<u>Date of Death</u>	<u>Decedent's Name</u>	<u>Father's Name</u>	<u>Mother's Maiden Name</u>	<u>Place of Death</u>	<u>Military</u>
02/25/2016	Cynthia Mulleavey	William Walter	Paraskevaula Pappanickole	Lincoln	N
03/05/2016	Kareen Hamilton	Francis Carelli	Theresa Chamberlain	Concord	N
03/09/2016	Robert Beaumier	Paul Beaumier	Roberta Sells	Littleton	N
04/12/2016	William McGinley	Edward McGinley	Margaret Henderson	Plymouth	Y
04/13/2016	Kenneth Dangelo	Harry Dangelo	Mary Ann Tinsley	Concord	N
05/15/2016	Karen Shortell	Richard Cormier	Justine Inglis	Lincoln	N
05/18/2016	Therese Dumont	Amedee Pouliot	Marie-Louise LaCasse	Weare	N
06/05/2016	Douglas Raymond	Douglas Raymond	Anna Unknown	Littleton	N
07/01/2016	Robert Coyne	Thomas Coyne	Mary Griffin	Laconia	Y
07/23/2016	Marilyn Murphy	Arthur Blumenthal	Rose Touger	Lincoln	N
08/10/2016	David Perkins	Leon Perkins	Dorothy Austin	Littleton	Y
08/16/2016	George Dumont	Ovide Dumont	Maria Dublois	Manchester	N
08/19/2016	Harold Moore Jr.	Harold Moore Sr.	Nancy Sivertsen	North Haverhill	Y
08/19/2016	Steven Bomba	Stephen Bomba	Christine Hogan	Canterbury	N
08/26/2016	Ernest Saulnier	Howard Saulnier	Eva Doloff	Lebanon	N



## ***Town of Lincoln***

### **Personnel Memorandum HOLIDAYS for Calendar Year 2017**

**The following will be holidays for Town Employees during the calendar year 2017.**

<b>New Year's Day</b>	<b>Monday, Jan. 2</b>
<b>Martin Luther King Day</b>	<b>Monday, Jan. 16</b>
<b>President's Day</b>	<b>Monday, Feb. 20</b>
<b>Memorial Day</b>	<b>Monday, May 29</b>
<b>Independence Day</b>	<b>Tuesday, July 4</b>
<b>Labor Day</b>	<b>Monday, Sept. 4</b>
<b>Columbus Day</b>	<b>Monday, Oct. 9</b>
<b>Thanksgiving Day</b>	<b>Thursday, Nov. 23</b>
<b>Day after Thanksgiving</b>	<b>Friday, Nov. 24</b>
<b>Christmas Day</b>	<b>Monday, Dec. 25</b>

In addition to the above noted holidays, Town employees who are employed on a full-time basis are eligible for one (1) additional floating holiday. Employee selects holiday with the approval of immediate supervisor.



