

# TOWN OF LINCOLN

## 2017 TOWN REPORT



LINCOLN, NEW HAMPSHIRE



2017 TOWN REPORT

A TRIBUTE TO THE  
KANG REG SKI AREA







**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 - 4:30 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)**

***Town of Lincoln***

**Personnel Memorandum**  
**HOLIDAYS for Calendar Year 2018**

The following will be holidays for Town Employees during the calendar year 2018.

<b>New Year's Day</b>	<b>Monday, Jan. 1</b>
<b>Martin Luther King Day</b>	<b>Monday, Jan. 15</b>
<b>President's Day</b>	<b>Monday, Feb. 19</b>
<b>Memorial Day</b>	<b>Monday, May 28</b>
<b>Independence Day</b>	<b>Wednesday, July 4</b>
<b>Labor Day</b>	<b>Monday, Sept. 3</b>
<b>Columbus Day</b>	<b>Monday, Oct. 8</b>
<b>Thanksgiving Day</b>	<b>Thursday, Nov. 22</b>
<b>Day after Thanksgiving</b>	<b>Friday, Nov. 23</b>
<b>Christmas Day</b>	<b>Tuesday, 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.

# LINCOLN

## NEW HAMPSHIRE



## TOWN REPORT 2017



## **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 13th, 2018 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.**



# Table of Contents

In Memoriam .....	4
Town Officers .....	7
Selectmen's Report.....	9
Town Manager .....	10
Public Works Department.....	11
Planning and Zoning Department.....	13
Police and Emergency Management Departments .....	22
Fire Department.....	24
Health Officer's Report .....	25
Welfare Officer's Report.....	26
Library Report .....	27
Cemetery Trustees .....	28
Lincoln-Woodstock Recreation Department.....	29
Solid Waste Facility .....	41
Tax Collector MS-61 .....	42
Town Clerk's Report.....	45
Statement of Appropriations.....	46
Summary of Valuation.....	47
Treasurer's Report.....	50
Trustees of the Trust Fund.....	51
Statement of Budgeted and Actual Revenues.....	53
Detailed Statement of Payments.....	54
Minutes of Town Meeting.....	60
Warrant and Budget 2016 .....	72
Inventory of Property .....	93
Payroll by Department.....	94
Long Term Debt Schedule .....	97
North Country Senator Woodburn.....	100
House Accomplishments .....	101
North County Council .....	102
Linwood Ambulance Service .....	103
Ammonoosuc Community Health Services .....	104
Lincoln-Woodstock Chamber of Commerce .....	106
CADY Report .....	107
UNH Cooperative Extension.....	108
Financial Statements and Independent Auditor's Report .....	109
Community Profiles.....	189
Vital Statistics.....	192



## IN MEMORIAM

---



The Town of Lincoln lost a beloved member of its “family” this past summer... David graduated from Lincoln Wood High School in 1980 and worked for Audley Construction for many years before taking on his new job for the Town of Lincoln. David was a valuable member of the Department of Public Works, as well as a Grade I Water Works Operator. David was the recipient of the Spirit of Skiing Award presented at the Governor’s Cup Race in March of 2017. What he has done for our local community over the years has truly been inspiring and amazing! David made sure the “Kanc Ski Area” was the best offering for his beloved community, and was a sincere guy who genuinely loved and cared whole-heartedly for the children in and around the Lincoln-Woodstock area. He gave many children their first ride in the groomer, and created insurmountable opportunities for the kids to enjoy the winter sports. He worked tirelessly at the Kanc Ski Slope ensuring the conditions for skiing, sledding, and boarding were always pristine for the children and residents to enjoy. David made the snow, groomed the trails, and would repair everything and anything that needed to be fixed. Most recently, David was building a new storage facility for the groomer at the Kanc, and was not only a *“Jack of all trades; but rather a Master of ALL trades.”* David has made such a difference for so many families in our two nestled communities, and always took great pride in grooming and maintaining the Kanc, and believed in the adage, *“if you build it, they will come.”* Our community will continue to honor his memory at the Kanc and forever remember David’s radiant smile and gentle presence that always greeted everyone, especially the children each day at the Kanc. The legacy of David’s kind spirit and dedication to the Kanc Ski Area will live on through all of the children whose lives he has touched...

*“Do all the good you can, by all the means you can, in all the ways you can, in all the places you can, at all the times you can, to all the people you can, as long as ever you can.” –John Wesley*



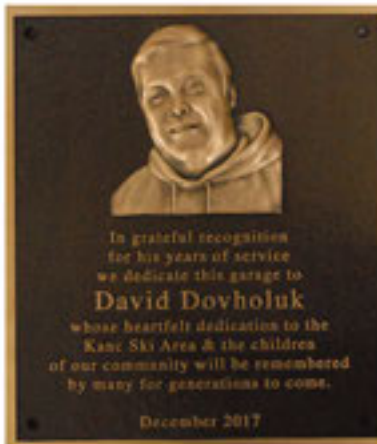
# David Dovholuk

A man on a mission.

David Dovholuk of Russell Farm Road passed away peacefully on Monday, September 4, 2017. He was 55.

Born in Aberdeen Proving Ground, Maryland on November 1, 1961, he was the son of the late Balch and Gloria Dovholuk.

David graduated from Lin-Wood high school in 1980. He worked for Audley Construction for many years before taking on



his new job for the Town of Lincoln. David made sure the "Kanc Ski Area" was the best offering for his beloved community. He gave many children their first ride in his groomer. David's radiant smile and gentle presence greeted everyone, especially the children, each day at the Kanc. The legacy of David's kind spirit and

dedication to the Kanc will live on through all the children whose lives he has touched.





**STATE OF NEW HAMPSHIRE**  
Executive Council

**JOSEPH D. KENNEY**  
EXECUTIVE COUNCILOR  
DISTRICT ONE



STATE HOUSE ROOM 207  
107 NORTH MAIN STREET  
CONCORD, NH 03301  
(603) 271-3632

**ANNUAL REPORT OF DISTRICT ONE EXECUTIVE COUNCILOR JOSEPH KENNEY**  
**JANUARY 8, 2018**

2018 will begin my fifth year serving as your District 1 Executive Councilor. I have had the opportunity to work with many great local, county and state officials, but most importantly with the citizens of District 1. I am once again grateful and honored for the opportunity to serve you.

I continue to work with the Governor, Executive Council and Legislature on the important issues impacting the State. The heroin, fentanyl and opioid crisis continues to hit the state hard and the Executive Council continues to support funding for prevention, treatment and recovery programs. The expansion of Friendship House in Bethlehem, the only residential drug-treatment facility in the North Country, will be dedicated in 2018. This will increase the number of beds from 18 to 32 for a 28-day stay for treatment.

Economic development will continue to be a top priority for my office in District 1 and I will work with community and business leaders to assist in the creation of jobs and economic opportunity. I am committed to the redevelopment of the Balsams project in Dixville Notch and I am working with the new Lakeshore Redevelopment Planning Commission in the development of the old State property in Laconia. I will continue to work with the Town of Enfield on the transfer of State property at the Mascoma Beach area as well as the Town of Conway on its 2.8 mile Pathway Project and the Town of Laconia on its Colonial Theatre Project.

Presently, there are over a thousand volunteers who served on 163 boards and commissions in state government. In 2017, 7 new commissioners were nominated and confirmed. Of the 348 nominations and confirmations to boards and commissions, 68 of them were from District 1. The Council confirmed 5 Circuit Court Judges (2 from District 1), 1 part-time Circuit Court Judge and 1 Supreme Court Associate Judge. In 2017 there were \$1.34 billion in expenditures, \$5.7 billion in working capital and the Council passed 1776 contracts.

I join with the NH Congressional Delegation – Senator Jeanne Sheehan, Senator Maggie Hassan, Congresswoman Annie Kuster and Congresswoman Carol Shea-Porter in working with them on critical issues and projects to benefit the State of New Hampshire and the Region.

The Ten Year Transportation Improvement Plan, working with the Department of Transportation and the Regional Planning Commissions, was completed by the Legislature and signed by the Governor in June. The plan focuses on preservation, maintenance and safety of existing pavement and bridge infrastructure throughout the state. Over \$16 million in federal funds was provided to NH for the Congestion, Mitigation, and Air Quality (CMAQ) program of which 16 grant applications were accepted and funded. Contact William Watson at NH DOT for any additional details at 271-3344.

The 2018 sessions of the NH House and Senate will address legislation that deals with the heroin, fentanyl and opioid crisis, sustainment of Medicaid expansion, business and workforce development, voting and drinking water safety. Again, I will be watchful of the legislation that impacts my district. Stay close to your local state senator and house members.



**TOWN OFFICERS FOR THE YEAR ENDING  
DECEMBER 31, 2017**

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

**Board of Selectmen**

Jayne Ludwig  
(Term expires 2018)

Tamra Ham  
(Term expires 2019)

O.J. Robinson  
(Term expires 2020)

**Town Manager**

Alfred “Butch” Burbank

**Moderator**

Robert Wetherell  
(Term expires 2018)

**Treasurer**

Julie Rolando

**Town Clerk & Tax Collector**

Johnna Hart  
(Town Clerk Term Expires 2020)

**Public Works Superintendent**

Nathan Hadaway

**Police Chief / Emergency Management Director**

Theodore Smith

**Fire Chief**

Ronald Beard

**Library Director**

Carol Riley

**Recreation Director**

Tara Tower

**Zoning & Planning Administrator**

Carole Bont

**Solid Waste Facility Manager**

Nathan Hadaway



## **TOWN OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2017**

### **Administrator Assistant/ Health & Welfare Officer**

Jane Leslie

### **Supervisors of the Checklist**

Carol Riley (Term expires 2022)  
Laurel Kuplin (Term expires 2023)  
Janet Peltier (Term expires 2018)

### **Budget Committee**

Jayne Ludwig, *Selectmen's Representative*

#### **Term Expires 2018**

Susan Chenard  
Cynthia S. Lloyd  
Michael J. Simons, Chairman  
Lutz Wallem  
Jack Daly (*appointed*)

#### **Term Expires 2019**

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

#### **Term Expires 2020**

Paul Beaudin  
Beverly Hall  
Patricia McTeague

### **Library Trustees**

Joseph J. Bujeaud (Term expires 2020)  
Gail W. Tremblay (Term expires 2018)  
Russ Bradshaw (Term expires 2018)  
Ivan Strickon (Term expires 2019)  
Nancy R Sweeney (Term expires 2019)

### **Cemetery Trustees**

Katrina A. Mack (Term expires 2018)  
Peter Govoni (Term expires 2019)  
William Conn (Term expires 2020)

### **Trustee of Trust Funds**

Lutz N. Wallem (Term expires 2018)  
Herbert Gardner (Term expires 2019)  
Beverly Hall (Term expires 2020)

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

Bonnie Ham



## **Lincoln Board of Selectmen Annual Report 2017**

One of our biggest accomplishments in 2017 was the settlement of the Loon South Mountain Partner (LSMP) suit against the Town. In the suit, LSMP claimed damages related to the loss of property and money due to the Town's failure to maintain the levee. The suit was filed after the second time that the Town defeated appropriation articles at the Town Meeting to repair the levee. The initial claim against the Town exceeded \$3.5M. The settlement cost the Town \$400,000 cash plus \$125,000 in future development fees due to the Town.

However, as part of this settlement, the Town gained permanent legal access to the *Old Hole* swimming area. Residents and visitors have been enjoying this swimming hole for years. Many feared losing the use of this asset, and many voiced this concern as a reason to vote against repairing the levee. Although a costly settlement, we are pleased that we were able to protect this valuable swimming hole for generations to come.

The levee repair project made substantial progress, but was unable to be completed in 2017. The portion of the levee in the deepest section of the river had to be redesigned due to the unexpected elevation of the bedrock. The design and approval of this change caused a delay. During this period of delay, the Town experienced a major rain event that caused some damage to the newly repaired levee. We are still under court mandate to repair the levee, and expect to complete this in 2018.

Another unfinished project is the Pollard Road sidewalk. The Town was able to negotiate with all landowners to layout the sidewalk for its entire length. The process took time, but construction finally started in the fall. There was not time to finish the sidewalk before the freezing weather put a stop to construction. This project will restart in the spring of 2018.

The Riverfront Park project has made progress with design and environmental issues. We now have a general design for the park that includes a large parking lot and an area for the skateboard park. The group spearheading the skateboard park was able to raise significant funds and is approaching their goal to build the park at no expense to the Town once we clear and level the site.

The BOS had several meetings and hearings related to a proposal by AHEAD to build workforce housing in Lincoln. The site most discussed was the southernmost portion of the undeveloped Town-owned business park along I-93. After listening to many members of our community, the BOS decided not to proceed with any development agreement at this time.



*Board of Selectmen members Tamra Ham, Jayne Ludwig, OJ Robinson, and Town Manager Alfred Burbank honored Esther Huot, Lincoln's oldest resident in 2017.*



## Town of Lincoln

Town Manager's Office ♦ 148 Main Street  
P.O. Box 25 Lincoln, New Hampshire 03251

Al "Butch" Burbank  
Town Manager

### LINCOLN TOWN MANAGER'S ANNUAL REPORT 2017

As I complete my 5th year as your Town Manager I am amazed at how fast time goes by! 2017, like years past, has been very busy for town staff. Our Planning Department continues to see a significant increase in requests for Land Use Permits which equates to increased tax base. In 2018 we are expecting to see formal plans for the Riverwalk, Phase Two, as well as plans for an 80-room hotel on Main Street next to Rite Aid, just to name a couple of projects that are in the planning stages.

With the completion of drainage and the application of the final coat of asphalt on the roadway, the Beechwood Road Reconstruction project is done. I want to especially thank our engineers, Hoyle, Tanner and Associates, Inc. and our general contractor, Caulder Construction for bringing this very challenging project in on time and on budget.

The Hanson Farm Road reconstruction project started in November of 2016, and was completed in 2017.

East Branch Pemi River Levee reconstruction is progressing. Due to heavy rain in late October of 2017, the Levee suffered additional damage. The contractor was forced to shut down the project until the spring/summer of 2018 to repair the storm damage, and to complete the original project. As of the writing of this report, we have submitted a claim to FEMA for the storm damage which we have currently estimated to be \$400,000.

Pollard Road Sidewalk design and construction. We were able to acquire all necessary easements for the construction of the Pollard Road sidewalk which resulted in our being able to go out to bid on the project. Lincoln Trucking was the successful bidder and was awarded the contract. Due to inclement weather the project was halted in November and will resume in the spring of 2018.

I continue to be very proud to serve as your Town Manager and take the roles and responsibilities very serious. 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. Please 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 at [WWW.LincolnNH.org](http://WWW.LincolnNH.org).

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

Respectfully Submitted,

Alfred "Butch" Burbank  
Town Manager/Town Planner

Phone: 603.745.2757 ♦ Fax: 603.745.6743 ♦ Email: [TownManager@LincolnNH.org](mailto:TownManager@LincolnNH.org) ♦ Website: [www.LincolnNH.org](http://www.LincolnNH.org)

The Town of Lincoln prohibits discrimination on the basis of race, color, national origin, sex, sexual orientation, religion, age, disability, marital or family status.

The Town of Lincoln is an equal opportunity employer.



## 2017 TOWN OF LINCOLN DEPARTMENT OF PUBLIC WORKS ANNUAL REPORT

---

The winter season of 2017 began and remained to be an extremely busy season! We plowed and treated roadways and sidewalks over 47 times throughout the season! This was the first year that we had taken over the maintenance of Beechwood Roads from Loon Mountain.

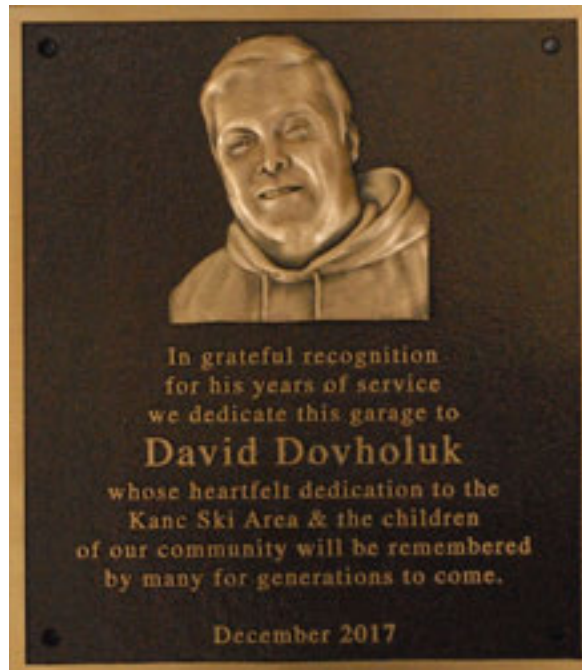
The wet weather continued into the spring of the year which proved to make completing all of our street painting difficult and challenging. We were able to get the sidewalks and streets swept, and had all of the catch basins cleaned as well. Caulder Construction finished the top course of pavement on the Beechwood roads and began working on their punch list items. Caulder also resumed construction on Hanson Farm Road. During the mud season, we completed in-house equipment maintenance and cut more hazard trees up at the Kanc ski slope. When things dried out we began to break ground on the new garage and bull wheel hut at the Kanc. We had both of the river intake water pumps fail (one has been rebuilt, and another is presently being rebuilt) and we are currently running on a spare water pump.

The summer still continued to be a wet season. Construction on an additional box culvert at the water treatment plant began and was engineered by Weston and Sampson with Lincoln Trucking and Excavation receiving the winning bid. This was a very smooth-running project and the entire job was completed during the summer months. We also did some water line improvements in the roadway of the Water Treatment plant which helped us gain a few extra gallons per minute at the Loon Booster pump station, and Lincoln Trucking also cleaned the water reservoir at the treatment plant. We continued with the construction of the Bull Wheel Hut and garage at the Kanc. We were able to save money on renting a crane by using the old retired ladder truck to set the trusses. With the help of Lincoln Trucking and Excavation we made some major drainage improvements on Pollard Road near the Community Center. These improvements included ditch and swale work as well as replacing a cross culvert. We also prepared the area where the new library gazebo now sits. The crew dug and poured sono tubes for the picnic table pavilion at the Community Center, and we were also able to mow the ski slope again this summer with the holder tractor.

The Fall season began extremely difficult for us as we lost our dear friend and coworker David Dovholuk. Dave was a huge part of the Public Works Department. He was a Grade 2 Water Operator and worked at the water treatment plant often. Dave was also an extremely talented carpenter and the mastermind behind the construction of the new garage at the Kanc. He pretty much framed the entire building himself! Dave is spoken of often and will be greatly missed. Andy picked up where Dave left off with the building and we were able to complete this project. We were also able to seal all of the town sidewalks this fall. Both Beechwood and Hanson Farm Road projects were completed, and the Pollard Road Sidewalk project began and

was engineered by KV Partners, with the winning bid going to Lincoln Trucking and Excavation. We had a water main break at the intersection of Black Mountain Road, and Caulder Construction dug and repaired this break for us as it was way too deep for our backhoe to reach. We also built shelves in the vault at the Union Bank to store records from town hall.

Winter began just where it left off. Snow kept us busy right up to the first of the New Year. We thank you for all of your support!



Respectfully Submitted,

*Nate Hadaway*

Nate Hadaway  
Director of Public Works



## Planning and Zoning Department Annual Report for 2017

### Planning Board

The number of Planning Board related matters increased somewhat in 2017. Overall, the Planning Department dealt with or issued permits for the following:

2016	2017	Actions
15	21	Complaints (not including sign complaints)
10	6	Conceptual Presentations
3	3	Demolition Permits
9	10	Inquiries requiring significant research
45	71	Land Use Compliance Certificates & Outstanding LUCCs for 2014-2017 Buildings
76	73	Land Use Permit Applications Granted/Withdrawn/Denied/Referred to ZBA
12	16	Sign Permits
11	8	Site Plan Review Applications Submitted/Follow-up/Enforcement/Extensions
4	5	Special Event Permits
4	8	Subdivisions – Granted & Inquiries
1	2	Transient Vendor Permits
1	0	Voluntary lot Mergers or Requests for Reversal of Involuntary Lot Mergers
0	2	Written Zoning Opinions
1	0	Sign Complaints resulting in letters of violation (versus compliance)
1	0	Alteration of Terrain Permits
1	1	Flood Plain Mapping Issues Addressed
4	1	Requests for Waivers of Stormwater Management Plan Requirements
0	1	NH DES Emergency Authorization Verification
0	3	Driveway Permits, Separate from Land Use Permit to build a building
0	2	NH Department of Environmental Services Matters (NH DES)
0	2	Retaining Walls separately addressed

### **2017 - Amendments to the Land Use Plan Ordinance Adopted in 2017**

The March 14, 2017 Annual Town Meeting voted to adopt the following amendments to the Stormwater Management Ordinance:

**Amendment No. 1** Amended the Lincoln Stormwater Management Ordinance to clarify the applicability, the requirements and to add more flexibility as follows:

1. Amended Section III, Applicability, to clarify the projects to which this ordinance applies.
2. Amended 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. Amended Section V, Stormwater Management Requirements, by deleting what is currently Section V.E, and V.F. and adding “24 hour” to V.B.

4. Amended 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.

**Amendment No. 2** to revise and add to definitions as follows:

1. Amended 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. Amended 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.

**Amendment No. 3** to revise the Floodplain Development District of the Land Use Plan Ordinance (LUPO):

1. **Amended Article VI, Section D. Floodplain Development District** - Changed "Building Inspector" to "Board of Selectmen or designee".

**Amendment No. 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 was a petitioned warrant article. It was recommended by the Planning Board.**

**2018 – Proposed Amendments to the Land Use Plan Ordinance (LUPO) in 2018:**

The following proposed amendments to the Land Use Plan Ordinance (LUPO) will be voted on at our Annual Town Meeting on Tuesday, March 13, 2018. The full text of the following proposed amendments to the LUPO are available on file for full review at the Town Clerk's Office prior to March 13, 2018, and at the polling place on voting day.)

The Planning Board recommends that the Town Meeting adopt the following amendments to the Land Use Plan Ordinance at the Annual Town Meeting on March 13, 2018:

**Amendment No. 1** to amend *Article VI District and District Regulations, Section B District Regulations, Paragraph 7 Height Requirements*, to add *Subsection C* to exempt uninhabitable structures that are part of a tourist attraction from the height requirements and leave the height limitation to the discretion of the Planning Board as part of the Site Plan Review process. This exemption applies to ski lift towers, amusement rides and amusement towers. The Planning Board may increase the setback requirements for these



higher structures as part of the Site Plan Review process.

**Reasons for the Proposed Amendment No. 1:**

Currently, the height restrictions are as follows:

**7. HEIGHT REQUIREMENTS**

A. In the Small Business Development (SBD), Village Residential (VR) and the General Residential (GR) Zone the following height restrictions shall apply:

1. The maximum structure height shall be twenty-five (25) feet measured from ground level to the primary eaves on the uphill side of the structure.
2. There shall not be more than three (3) floors used as living space above or below ground level as measured through any vertical plane of the building.

B. In the General Use (GU), Village Center (VC), Rural Residential (RR) and the Mountain Residential (MR) Zones the following height restrictions shall apply:

1. The maximum structure height shall be thirty-five (35) feet measured from the primary eaves on the uphill side of the structure.
2. There shall be no more than four (4) floors used as living space above or below ground level as measured through any vertical plane of the building.

The language of the height restriction presumes that all structures are enclosed buildings with rooves because of the reference to the “primary eave”. Not all tall structures are buildings with a primary eave. At the public hearing, members who are part of the “tourist attractions” in Lincoln expressed concern about the Town applying the “primary” eave height restrictions to structures that are not buildings like ski towers, amusement rides and towers associated with amusements. Some ski towers are on State or federal land, but general future plans for South Mountain include towers outside of the Federal and State jurisdiction.

The purpose of the proposed amendment is to put in writing what has been the Planning Board practice since the Land Use Plan Ordinance was adopted. Current or proposed “Tourist Attractions” are only allowed in the General Use (GU) District and the Rural Residential (RR) Districts by right, and by Special Exception in the Village Center (VC) District.” Because tourist attractions are business uses, in order to develop or expand they are required to go through the Site Plan Review process already that requires abutter notification and invites abutter and public input.

The genesis for the original height limitation was the thirty-five-foot (35’) height of the fire ladder. Now the Fire Department has a much taller ladder on its tower ladder truck. However, members of the Planning Board still have concerns about the fire department having to rescue large numbers of people from a 4+ story building because the fire department only has one such tower ladder truck so they have not recommended any increases in the height restriction for inhabited buildings.

**Amendment No. 2** to add *Article VI, Section H, Solar Energy Systems* to accommodate Solar Energy Systems in appropriate locations while protecting the public’s health, safety and welfare:

1. Require Land Use Authorization Permits for the installation of Solar Energy Systems capable of producing less than or equal to twenty-five kilowatts (25 kW) of electricity per dwelling unit for residential purposes (single family home or duplex).

2. Require Land Use Authorization Permits and Site Plan Review approval for the installation of Solar Energy Systems capable of producing greater than twenty-five kilowatts (25 kW) of electricity per dwelling unit and less than one Megawatt (1MW) of electricity for vacant land, land with non-residential, commercial or industrial buildings or multi-family housing.
3. Require Land Use Authorization Permits and Site Plan Review approval for the installation of Solar Energy Systems capable of producing equal to or greater than one Megawatt (1 MW) of electricity on vacant land, land with residential and non-residential, commercial or industrial buildings or multi-family housing; a Solar Energy System that is capable of producing equal to or greater than one Megawatt (1 MW) of electricity is a utility-scale Solar Energy System, and first has to be approved by the State of New Hampshire.

### **Reasons for the Proposed Amendment No. 2:**

In 2015, the Town voted to support the Solar Property Tax Exemption of 100% of the assessed value of the system. (If you have an installation that qualifies, you may apply for an exemption by completing the NH Department of Revenue Form PA-29.) The State and Federal Government are also supportive of alternative energy sources. A few years ago, a couple of commercial establishments installed roof-mounted solar panel arrays on their roofs. One of the owners inquired about whether a Land Use Permit was required, and no Land Use Permit was required.

In 2017, the Town received a few additional inquiries about whether or not the Land Use Plan Ordinance required a Land Use Permit for roof mounted solar panel array energy systems on a single-family home which is a residential building. It does not. The Town also received one inquiry about whether or not a ground-mounted or pole-mounted solar panel array energy system (32'x11.5') required a Land Use Permit. Later, the Town received one Land Use Permit application to install a pole mounted solar panel array (72'x11.5'). Upon reviewing the Land Use Plan Ordinance for both of these instances, staff determined that ground or pole mounted arrays were "structures" as contemplated by the ordinance and would require a Land Use Permit, however, was it fair to require a permit for a ground or pole mounted system versus no permit was required for a roof mounted system? Staff also determined that the larger solar panel array was larger than required for a single-family residence and so the application was denied.

Are there any fire or life safety concerns associated with these energy systems? At about the same time as these inquiries were coming into the Town, Fire Chief Beard learned about some of the life safety issues associated with roof-mounted solar panel arrays. Apparently, when someone mounts a solar panel array on their roof, they are supposed to create space between panels on a roof to enable fire fighters to vent the fire through the roof to help minimize the impact of the fire. When someone does not allow for spaces and creates a wall of roof-mounted solar panels where each panel directly abuts the next there is no space between the panels for a fire fighter to vent the roof in case of a fire. In addition, during a fire the solar panels are "live" with power running through them even though the fire department shuts off electrical power to the home. This creates a risk of electrocution for fire fighters who are not aware of the live solar panel array when they throw the roof hook ladder up over the top of the roof. Furthermore, there is no state or federal license for people who mount solar panel arrays on a



roof, pole or ground. The electrician is only required to be present to plug the solar panel array into the grid; the electrician does not check the solar panel array to see that it is properly installed. The Planning Board began to consider whether the Town should have people who wanted to install a roof-mounted solar panel array get a Land Use Permit to ensure that the Fire Department is aware of the system on the building and to encourage safe installation of the panels to allow adequate space between panels for firefighting purposes.

It became clear that there were a number of considerations that would impact the public's health, safety and welfare. There were also concerns about the aesthetics and the impact on neighbors. For example, should the front, side and rear setbacks apply to ground or pole-mounted solar panel arrays? Should a property owner be able to put his ground-mounted solar panel array closer to a property boundary line with a neighbor than the regular setbacks allowed? Should a property owner in a residential neighborhood with a single-family residence be allowed to put up a solar panel array that is larger than needed for a single-family residence? Would an oversized solar panel array where the electricity is sold back to the electric company be treated as a "commercial" or "business" use requiring Site Plan Review? For these reasons the Planning Board decided to address the solar panel arrays by requiring the owner who wanted to install a "residential" sized system of 25 kW or less to get a Land Use Permit.

The Planning Board also decided to distinguish between a solar panel array that was of a size to power a single-family residence or duplex (i.e., less than or equal to 25 kW) of electricity which is clearly a "residential use" and a larger solar panel array that was intended to power a multi-family, business, industrial, public or "commercial use". These more extensive uses are considered nonresidential uses and require Site Plan Review in the event of a change of use or expansion of use. Oversight of solar panel arrays of one megawatt (1 MW) is up to the State. If the State approves a system of that size, then Site Plan Review and a Land Use Permit will be required.

**Amendment No. 3** to amend *Article VI-B Lincoln Sign Regulations, Section E Permit Requirements and Review Procedure, Paragraph 10 Sign Classification and Standards, Subparagraph s Portable Sign, Sub-subparagraph ii Standards, Sub-sub-subparagraph (d)*, to no longer require all portable signs (also known as "A-frame signs or sandwich board signs) to be removed from public view when the business is not open, but instead require all portable signs be removed from public view prior to the business being closed for a period of fourteen (14) consecutive days or more.

**Reasons for the Proposed Amendment No. 3:**

This change was made in response to complaints the Board of Selectmen received from members of the business community about having to bring in their sandwich board or A frame signs every single night or day when they were closed. The Board of Selectmen asked the Planning Board to reconsider the requirement that the signs be brought in every night. Some of the businesses with portable signs do not have a large advertising presence close to the street when they are closed. The loss of business because of this rule was of concern to them. The Planning Board recommends this change.

**Amendment No. 4** to amend *Article VII Administration, Section B*, by adding *Paragraph 2*, indicating that every applicant for a permit or approval is deemed to have consented to an inspection of the property related to the application as is necessary for the Town to acquire information appropriate to make an informed decision about the application and to determine compliance with the permit, approved plans, conditions of approval, and requirements of the Ordinance. An applicant's refusal to consent to such inspection constitutes grounds for disapproval of the application or for refusal by the Town to issue any Land Use Authorization Permit and Land Use Compliance Certificate relative to the permit or application.

**Reasons for the Proposed Amendment No. 4:**

This change was recommended by the NH Office of Energy and Planning (OEP) now called the NH Office of Strategic Initiatives (OIS) for all towns with zoning ordinances so there would be clear to all applicants and owners that inspections would be required as part of the permitting or review process.

**Amendment No. 5** as proposed by the Planning Board for the Town's Land Use Plan Ordinance to amend *Article VIII Board of Adjustment, Section A Board of Adjustment, Paragraph 5* by authorizing the Zoning Board of Adjustment to consider several new specific criteria ***in addition to*** the original four (4) general criteria when determining whether or not to grant a Special Exception, including several specific criteria relative to whether the site is suitable for the proposed development, whether the development is appropriate for the site, whether the proposed use will have a negative impact on the immediate neighborhood, whether the proposed use will be well suited to the availability of public services and facilities.

**Reasons for the Proposed Amendment No. 5:**

Initially there were only four basic and general criteria that could be considered by the ZBA in determining whether to grant a Special Exception.

Currently, the ZBA may only consider the following four basic and general criteria:

2. After review and in adherence to all specific criteria in this Ordinance, the Board of Adjustment may grant a special exception, provided that:
  - A. The development is architecturally compatible with the surrounding residential district.
  - B. Traffic access to and from the development will not alter the character of the district.
  - C. Lighting and noise level will be of such design as not to disturb the tranquility of the district.
  - D. The proposed use will not be incompatible with, or undesirable in relation to existing uses in the area.

After a hearing at which the ZBA made a decision to grant a special exception against their better judgement and after expressing great frustration at being prevented from taking into account several important factors that would have made a positive impact on their final determination, the Town Attorney recommended that the ZBA ask the Planning Board to recommend giving the ZBA additional tools and allow them to take other factors into consideration in addition these four criteria.

### **Planning Board Attendance:**

The Planning Board members and their meeting attendance\* for 2017 are as follows:

\*An excused absence is not considered an absence.

16 Total Meetings (versus 23 meetings in 2016)			Attended	Excused
Members	Jim Spanos	Chair	16	0
	Pat Romprey	Vice-Chair	5	11
	OJ Robinson	Selectmen's Representative	16	0
	John Hettinger	Member/Clerk	15	1
	Paula Strickon	Member	8	8
	Norman Belanger	Alternate	9	7
	Callum Grant	Alternate	9	7
	Ron Beard	Alternate/Fire Chief	15	1
Staff	Butch Burbank	Town Manager/Planner	14	2
	Carole Bont	Planning & Zoning Admin.	15	1
	Wendy Tanner	Former Planning Assistant & Recorder	7	1
	Jane Leslie	Administrative Assistant & Recorder	4	NA
	Ellyn Gibbs	Recorder/Transcriptionist	1	NA
	Mary Pelchat	Planning Assistant & Recorder	2	NA
	Ted Smith	Police Chief	1	NA

### **Zoning Board of Adjustment**

In 2017, the ZBA had six (6) scheduled meetings versus seven (7) scheduled meetings in 2016. They handled seven (7) cases versus four (4) in 2016. They held public hearings and made decisions for one (1) Request for an Equitable Waiver of Dimensional Requirements, five (5) Requests for a Variance, and one (1) Request for a Special Exception.

The Zoning Board's meeting attendance\* for the year was as follows:

\*An excused absence is not considered an absence.

6 Total meetings in 2017 (versus 7 Total Meetings in 2016)			Attended	Excused
Members	Jon Ham	Chair	6	0
	Don Landry	Vice-Chair	6	0
	James Martin II	Member then Alternate	1	5
	Paul Beaudin II	Member	6	0
	Jayne Ludwig	Selectmen's Representative, resigned	4	1
	Jack Daly	Alternate then Member	4	2
	Ray D'Amante	Alternate then Member	3	3
	Myles Moran	Alternate	2	3
Staff	Butch Burbank	Town Manager/Planner	4	2
	Carole Bont	Planning & Zoning Admin.	5	1
	Wendy Tanner	Former Assistant & Recorder	1	0
	Ron Beard	Fire Chief	4	NA
	Mary Pelchat	Office Assistant & Recorder	1	NA



### **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 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 2018 CIPC consisted of John Hettinger, Chairman and Planning Board Representative, 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 seven (7) working sessions which took place on the following dates: August 15<sup>th</sup>, August 22<sup>nd</sup>, August 29<sup>th</sup>, September 5<sup>th</sup>, September 12<sup>th</sup>, September 19<sup>th</sup>, and October 10<sup>th</sup>, 2017. The last meeting was held on November 21<sup>st</sup>, 2017, when the Planning Board held its Public Hearing and voted to adopt the CIP for 2018. Thank you to everyone who worked on this large project.

On the 2018 CIP, six (6) 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 Pemigewasset River Levee;
- (No assigned Project number yet) - Project to construct a new sidewalk along Pollard Road; and
- Project #105 – Community Building Repairs (new in 2018)

These six (6) 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 four hundred twenty-five thousand six hundred ninety-seven dollars (\$1,425,697) (which includes the estimated service debt for Projects #12, 36, 71, 74, 105 and the Pollard Road Sidewalks mentioned above). This represents an increase of seventy-six thousand nine hundred two dollars (\$76,902) or five and seven tenths percent (5.7%) over the one million three hundred forty-eight thousand seven hundred ninety-five dollars (\$1,348,795) the CIP Committee budgeted last year for FY 2017.

### **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 2018 Activity**

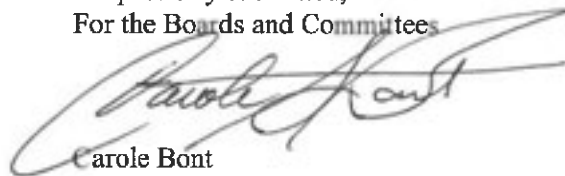
If you have any questions or require assistance with issues related to planning and/or zoning, please do not hesitate to contact the Planning and Zoning Department. We look forward to assisting you with your endeavors this year.

#### **Thanks for Service**

We wish to thank John Hettinger for his fifteen years of service as a member of the Planning Board and as its representative on the Capital Improvement Plan Committee (CIPC), serving as its Chair. John has been a member of the Planning Board since 2003, first as an alternate and then as a regular member. John took hold of the reins to help develop the Capital Improvement Plan (CIP) into the professional tool that it is today. He developed and maintained the spreadsheet and text that was the Capital Improvement Plan itself. Although authorized in 1996, under John's leadership the (CIP) evolved from a thing of mystery and magic to a well-articulated comprehensive plan with a sense of purpose and scale that has worked incredibly well to balance the Town's needs against the size of its purse. Its importance to the taxpayers cannot be overstated. His leadership and thoughtful insightful comments in both arenas will be missed.

We also wish to thank Paula Strickon for her six years of service as a member of the Planning Board since 2012. The Town benefitted from her insights as an active volunteer in many capacities outside of Planning, including her long experience as a former member of a Fire Department and an EMT as well as her understanding of geography and her various life experiences. Her plain-speaking and sharp wit were also greatly appreciated and will be missed.

Respectfully submitted,  
For the Boards and Committees



Carole Bont  
Town Planner

## LINCOLN POLICE 2017 ANNUAL REPORT



The year 2017 was a transitional year for the Lincoln Police Department and a tremendous amount of work went into laying the foundation for coordinating the process of tying into the state's new electronic ticketing system and arrest procedures. This was a difficult task, but fortunately we have some very talented people and were able to access a grant.

The department concentrated on developing better training and administrative control which was very effective. Even though we were short-staffed most of the year, our arrest and traffic tickets were the highest ever, while crime reports remained steady and about the same. Our calls for service also remained about the same.

	Calls for service	Arrests	Traffic
2017	21,693	135	1521
2016	19,504	70	719
2015	21,150	99	935

The officers spent a great deal of time working on traffic detail on Main Street and Pollard Road, which are two of the heaviest complained areas in town, and plan on focusing future efforts on this area again this year. The traffic design of Pollard Road by placing stop signs has been fairly effective, and officers have reported that there has been widespread acceptance of the new signs. Initially, it was a learning curve for many of us and the department issued friendly reminders.

In 2017, Officer Jeannine Wood and Administrative Assistant Kara Baka continued work on the National Night Out program, and it was a great success again this year! We hope to make even more improvements in the coming year. Other programs are being developed and we hope to bring the School Resource Officer (SRO) back into Lin-Wood School, one of our great community policing programs that was sidetracked when we were under-staffed.

Officer Wood was promoted to the rank of Sergeant, and Officer Kristopher Lowe was added to the department at the beginning of the year. Kristopher comes from a family of police officers in Connecticut, and has relocated to New Hampshire with his family. Officer Conor Davis, who is from upstate NY, is a graduate of Plymouth State University, and was involved in college coaching for a couple of years, and a recent graduate from the Police Academy. Also graduating with Kristopher is Officer Caroline Hafey, who is from Connecticut, and has a Master's Degree as well as completed the entire hike of the Appalachian Mountain Trail from Georgia to Maine! Both will be finished with their field training by February.

This year we will be operating with a fully staffed department, and looking forward to serving our great community again! If I can be of assistance, please do not hesitate to contact me.

Theodore P Smith  
Chief of Police





## Emergency Management 2017

2017 was a relatively quiet year which continued to allow us to focus our work efforts on developing plans. Over this period, we have worked with Lin-Wood School to try to develop a better Emergency Notification System, and worked on their Emergency Management Plan.

We are working for staging a full-scale Emergency Management exercise in Lincoln. In the past, we have had a mock school bus disaster on the Kanc, and a hostage situation in the school. That was a number of years ago and I have been assured that the NH Emergency Management is very interested in setting up another mock disaster that would include the public safety agencies of Lincoln and the surrounding areas.

We are fortunate in that the Police, Fire, and Ambulance services work well together, and we continually strive to improve our service.

Through our Social media accounts on the police department, we are trying to keep everyone informed of emergencies or severe weather conditions. This is posted on our Facebook page; pushed out through our Rave Alerts, Twitter account, and other means. If you have not signed up for alerts, please do so through our Police Web page or call dispatch 603-745-9000.

Through the Police Department we maintain files for those citizens that have special needs and medical concerns during an emergency situation. This allows us to make sure that your medical issues are dealt with first. If you have any issues that you feel we should know about, please contact us.

Sincerely,

*Theodore P. Smith*

Theodore P. Smith  
Emergency Management Director



## LINCOLN FIRE DEPARTMENT

### Annual Report 2017



The year 2017 was a very busy year for Lincoln Fire Dept., with a total of 202 calls for service (forty (40) more calls for service than last year). This year we added two new firefighters, David Tomaso and Nick Snyder to our team. David comes to us with FF1, and Nick is new to firefighting and will be looking to take FF1 in the near future. I am proud to announce that we had four promotions during 2017. Lieutenant Mike Weden was promoted to Captain, firefighters Cliff Homan and Matt Fiorentino were promoted to Lieutenant in charge of department training, and Jessica Harrington has been promoted to Lieutenant, in charge of Personal Protective Equipment for all members.

As the department continues to heal from the loss of Captain Steven Bomba last year, I have been able to close one chapter in this process with the help of many state and federal agencies. With all of their hard work and dedication, the Bomba family has received all of the State, Federal, and Town of Lincoln Insurance Companies Line of Duty Death Benefits that Captain Bomba had bequeathed to them.

I would like to thank Woodstock Fire Department for providing coverage on September 30<sup>th</sup> so Lincoln Fire Department could attend the New Hampshire Fallen Firefighter Memorial Service, in which Captain Bomba was ceremoniously added to the list of fallen firefighters in the State of New Hampshire. We also will be attending the National Fallen Firefighters Memorial Ceremony in Emmitsburg, Maryland representing Lincoln Fire Department in October, 2018 where Captain Bomba's name will be added to the list of nationally recognized fallen firefighters.

I am proud to announce that with the help of the American Red Cross I have been authorized to distribute free battery-operated Smoke Detectors to any resident that needs to replace defective or outdated units free of charge. This is a wonderful program and I encourage those in need of a replacement to contact me (603) 348-7250.

In closing, I would like to thank all of the residents and businesses for their continued support of the Lincoln Fire Department.

Respectfully Submitted,

Ron Beard  
Lincoln Fire Chief





## 2017 HEALTH OFFICER ANNUAL REPORT

---

As Health Officer, I am a member of the NH Health Officers Association. I often work very closely with the association on matters of public interest to 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 three reports of bed bugs. I also investigated two separate reports of unsafe living conditions reported by the tenants.

This year NH Fish and Game and the Lincoln Police Department worked closely with me to enforce the wildlife ordinance. Early in the spring Lincoln Police Department and myself were doing daily checks of all dumpsters in town to make sure they were properly secured. As a result, there were several fines issued. Following that proactive approach, I met with NH Fish and Game and they wanted to do an article with the Boston Globe on how well our ordinance works and how effective it was in reducing the nuisance bear issues in town.

Respectfully submitted,

Ronald Beard  
Health Officer/Code Compliance





## WELFARE DEPARTMENT

### ANNUAL REPORT 2017

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.

This year I dealt with epic proportions of homelessness (many dealing with substance use/abuse) which had become challenging at times to say the least. I have been very fortunate to have many resources such as the Bridge Project that has 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 2017

Welfare Assistance	Current Year Budgeted	Current Year Expenditures	Balance Remaining	Percentage Left
Rent Assistance	\$4,200.	\$1750.	\$2450.	58.33%
Food/Medical/Etc.	\$1200.	\$1805.	(\$605.)	(50.42%)
Electric Assistance	\$1000.	\$0.	\$1000.	100%
Fuel Assistance	\$1000.	\$55.	\$945.	94.50%
NH GAP Host Fee	\$120.	\$103.56	\$16.44	13.70%
Total Welfare Assistance	\$7,520.	\$3713.56	\$3806.44	50.62%

The governments proposed \$1.74 trillion-dollar reduction in social safety net programs (SNAP-Food Stamps, CHIP-Children's Health Insurance Program, SSDI, TANF, LIHEAP-Low Income Home Energy Assistance Program, and Medicaid) will surely have residual effects on the State of New Hampshire and local governments coffers. I have witnessed the collateral damage from the opioid epidemic and have many concerns for the children living in households consumed by this crisis, as well as those living in their cars. 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

## Lincoln Public Library 2017 Annual Report

The Lincoln Public Library is the cultural center of our community, facilitating access to information, ideas and forms of creative expression. The Library advocates reading, information seeking and lifelong learning among all members of the community as a means of pursuing personal, professional and leisure-time goals.

In January, we welcomed our new Youth Services librarian, Vivica Duffield, she has brought many great programs and ideas to the Children's Department.

In April, we closed down the library for three weeks, so we could replace the carpeting, flooring and Joel Ouellette of Beck and Call put a fresh coat of paint on the interior of the library, and the Friends had both of the reading room chairs reupholstered.

In June, we had the wonderful opportunity to erect a beautiful gazebo with walkway in memory of our patron Dr. Marilyn Murphy. The gazebo was funded through donations made in Marilyn's name, as well as with the sale of handmade necklaces gifted to the library by Marilyn. The Board of Trustees worked with the Upper Pemigewasset Society to lease the property next to the library. This is a beautiful addition to our community.

June and July was our annual Summer Reading Program, this year's theme was BUILD A BETTER WORLD, and in conjunction with Moosilauke Public Library we offered many events and programs for children to be involved.

August was the Great American Eclipse, we gave out glasses and over 100 people joined us in viewing this spectacular event on the library lawn.

Throughout the year we hosted several local authors, artist receptions, book discussions, Humanities programs, Financial Investment seminars and so much more.

The Friends of the Library continue to be a strong support and ally to the Lincoln Public Library for the funding of programs and materials year after year. In July, they sponsored a field trip to Tarbin Gardens in Franklin. Many enjoyed the gardens and were treated to a fancy English tea.

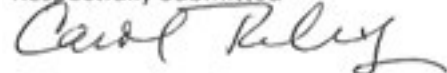
November was one of our fun programs "LADIES NIGHT OUT", in which 25 local home based entrepreneurs were on hand to show off their products to more than 65 eager buyers.

Staff members continue to attend many professional development workshops.

This year, we were honored to be selected by the Library Journal as NH's only 5 STAR LIBRARY for 10 consecutive years, only 12 other libraries have held this distinction on a national level.

This is your library, stop in to see what we have to offer.

Respectfully Submitted



Carol Riley, Library Director

## Cemetery Trustees Annual Report 2017

Between May 1 and November 1 2017, we had a total of 16 burials: 7 full burials and 9 cremations. We continued the pressure washing of head and foot stones. This process removes dirt, moss, mold and staining from acid rain, leaving the headstones looking like new again. Clearing of the front lot was begun in anticipation of the upcoming expansion, and the grading plan has been completed. The next phase includes finishing clearing, stump and excavate. Pre-cast foundations have been purchased. These will be installed under old headstones that are leaning and sinking. In the future, all gravesites will be required to purchase a foundation to eliminate this problem.

We would like to thank our cemetery caretaker Gene Lehouillier. Gene has been maintaining the cemetery for four years and has decided to retire to spend more time with his family. Gene always went above and beyond the call of duty. He will surely be missed. Advertising for a replacement will be in the spring and Gene has offered to show his replacement the ropes. We would also like to thank the entire Public Works crew for always being there to help us when needed.

Riverside Cemetery, tucked away off the beaten path, is a quiet retreat one can visit and reflect. We encourage you to stop by.

Respectfully submitted,



Katrina G. Mack, Chair



William Conn



Peter F. Govoni





## Lincoln-Woodstock Recreation Department



### 2017 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: a FisherCats baseball game, Lake Champlain Chocolate Factory with Sarducci's Restaurant for lunch, 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-Race Lessons, February School Vacation Week daily events at the Kanc Ski Area, Freestyle lessons, Fall Youth Soccer, Indoor Soccer, Flag Football, Adult programming including the Adult Coed Pickup Basketball, Adult Coed Softball, Adult Coed Soccer, the 2<sup>nd</sup> annual Halloween Dodgeball Tournament, a Knockerball Tournament, Adult P.E., 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.

**3<sup>rd</sup> Annual Community Fest Event:** The 3<sup>rd</sup> annual Community Fest Event included: a community movie night, the Lin-Wood Friends of Recreation's Annual Memorial Golf Tournament, a band in the Woodstock gazebo with an ice cream social, a 5k, a community pancake breakfast, and a community kickball game. What a celebration it was! Thank you to FBLA for working the concessions at the movie night, Coneheads for donating ice cream and Interact for scooping the ice cream, 5 M's Tent Rentals, Arnold's Auto for the pancake breakfast, Lincoln Police Department for helping with the traffic for the 5k, Lin-Wood School for allowing us to use the facilities and fields, the Bujeaud Family for operating the water station during the 5k, all of the businesses that donated prizes for these events, and our volunteers and participants who attended this 3<sup>rd</sup> annual event. Your contribution was greatly appreciated!

#### New for 2017

**Father Roger Bilodeau Community Center Building** – The Community Center underwent some major improvements this year! Thanks to the NHEC an energy audit was conducted of this facility in 2016, which resulted in recommendation of a three phase upgrade to the building's heating envelope. This year as phase two, the MPR, kitchen, offices, and meeting room spaces received new ceiling insulation, and the entire building received mini-splits, meaning we had air conditioning this summer! We had all of the windows professionally cleaned for the 1<sup>st</sup> time ever. An electric hot water tank was installed, so that the boiler can be shut off during the spring, summer and fall. The MPR ceiling tiles were replaced. A new welcome sign was purchased. AHEAD built a pavilion, added flower beds and mulch around the John L. Riley Community Garden! New cubbies for the afterschool program, and new padded folding chairs for all of the groups that rent this building.

**The Kanc Recreation Ski & Recreation Area** – The "Kanc" improvements for this year included: a new bear proof trash and recycling bin; internet and a laptop to allow for credit card payments; and a new garage that is large enough to hold the groomer and has the bull wheel hut attached! The building will be dedicated to David Dovholuk in appreciation for his dedication to "the Kanc" and the children of our community.

In 2017 the LWRD also purchased a new 2016 Ford Transit Van, and a new portable PA system.

**Lin-Wood Food Pantry** – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2017! Some of our more generous donors were: the USDA, Smiley's Produce, St. Joseph's Church, The Church of the Messiah, Hobo Railroad, Price Chopper, Cub Scouts, Loon Mountain Ministry, 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** – 2017 officers: President- Kristene Klepser; Vice-President, -Kara Sellingham; Treasurer – Tammy Ham; Secretary – Jennifer Duncan. 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. This year the Friends of Rec. purchased new soccer uniforms, and provided scholarships for the summer camps and afterschool programs. If you are interested in becoming involved with the Friends of Recreation, check out their Facebook page at: Lincoln-Woodstock Friends of Recreation.

All of our program registrations are now online and we can now accept online payments! 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,  
Tara Tower, CPRP  
LWRD Recreation Director

**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.

# 4<sup>TH</sup> ANNUAL COMMUNITY FEST EVENT

FRIDAY, JULY 27<sup>TH</sup> – SUNDAY, JULY 29, 2018

## Schedule of events:

### Friday, July 27<sup>th</sup>



- **Movie Night** – Come watch a family friendly movie - drive-in style! Make a cardboard box car, and come join 100 of your closest friends, with popcorn, under the stars (if the weather cooperates). Lin-Wood School Front Field, or the rain location is in the School Gym. FREE! Begins at dark.

### Saturday, July 28<sup>th</sup>



**Memorial Golf Tournament** – Begins at 1pm. Sign your foursome up today! Registration includes 18-holes with cart at Maplewood, commemorative t-shirt, and awards BBQ at Maplewood.



- **Concert & Ice Cream Social** – A concert from begins at 6:30 pm on the Woodstock Common with Ice Cream from Coneheads (while supplies last)! Ice Cream is a \$1/ scoop donation request. Concert is FREE & appropriate for all ages!

### Sunday, July 29<sup>th</sup>



- **5K** – Begins at 8 am at the Lin-Wood Elm School. This is a fun run/ walk. There is a waiver that participants needs to complete.
- **Pancake Breakfast** – From 9:00 – 11:00 am at the Lin-Wood School Front Field. Free! **Sponsored by Arnold's Auto.**
- **Kickball Game** – Begins at 11am on the Community Ball Field. This is a fun game for all ages.



### For more information contact:

The Lincoln-Woodstock Recreation Department at the Community Center or check out our website at: [www.lincolnnh.org/recreation](http://www.lincolnnh.org/recreation) , or like us on Facebook at Lincoln-Woodstock Recreation Department, or call us at (603) 745-8958 or email us at: [recreation@lincolnnh.org](mailto:recreation@lincolnnh.org).



## Lin-Wood 2017 Skate Park Progress Report:

By: Kevin Bell, Lin-Wood Skate Park Committee

There has been lots of behind-the-scenes action over the last few months but we assure you - YES it's happening! Environmental testing got underway in May, and the results were delivered in January of 2018. The report indicates that the site for the Lin-Wood Skate Park (as presented in the Riverfront Park plan) is clean and able to move to the next phase. Yes, it's happening! The next phase is going to be the final design.

Currently, the Lin-Wood Skate Park Committee is working with a leading industry skate park firm to create the final design for the park. Establishing this visual blueprint is a critical step towards reaching our fundraising goal.

As of fall 2017, the committee has raised 50% of the park's financial goal! This has been achieved through private contributions; fundraising events, and a grant from the Tony Hawk Foundation. The committee continues to be proactively pursuing regional grants, and hosting fundraising events.

On March 24, 2018, professional snowboarder and New Hampshire native, Pat Moore, will hold an event at Loon Mountain Resort where all proceeds will benefit the Lin-Wood Skate Park. Following the on-mountain event, an awards ceremony and silent auction will be held at The Mountain Club on Loon, where again, proceeds will benefit the skate park. The committee is honored to have the support of Pat and his sponsors.

Yes, it's happening!



Find out more at [LinWoodSkatePark.com](http://LinWoodSkatePark.com)

## KANC SKI AREA

In 1938, Mrs. C. B. Henry gave permission to the Town of Lincoln to construct, clear, and maintain a ski tow, ski run, and a ski practice slope, together with the right to use, repair, and maintain the same on the southeast slope of Little Coolidge Mountain.

In 1946, the Lincoln Ski Tow began full operation. The trails were first cut by local families. In April of 1946 a motor from the Mill was converted into a rope tow that served the left side of the ski area. Edmond Gionet was the first lift operator. During the 1950's, families, including the Boyles, the Bourassas, and the Pattersons, many working shifts at the local paper mill, turned skidder trails into ski slopes. In the 1950's, the tow was lengthened and moved to the right-hand side.

September 5, 1961, The Kancamagus Ski Club was chartered. The signing Officers were President, George Boyle; Vice President, Nathaniel Bartlett; Treasurer, Martha Patterson; and Secretary, Claire Asselen.

In the early 1990's, several seasons of poor snowfall threatened to shut the Kancamagus Ski Area down. It was only open 3 days in 1992. At the March 9, 1993, Town Meeting, Dan Bourassa who learned to ski at the "Kanc" proposed Article 5: *To raise and appropriate \$65,000 for snowmaking equipment and related installation costs for the Kancamagus Ski Area.* This was a gutsy move in an era of tight budgets and with Loon only a few miles away. An amended Article 5 at \$55,000 passed with a resounding "aye". Lance Burak went to Marcus Sellingham and asked him to design a snowmaking system for the Kanc. Aided by Lincoln residents and Loon Mountain, a project was launched that would extend the ski season to 13 weeks in 1993 -94. Local carpenters spent night after night constructing the equipment building, and an electrician born and raised in Lincoln worked on the wiring. However, as important was the help that came from Loon in the form of surplus water pumps, electrical gear, welders, groomers, and more. In the end, a \$200,000 snowmaking system was installed for a \$55,000 appropriation. The local effort to support Dan's commitment and Loon's support is a testament to true community dedication and spirit!

Since that significant improvement in 1993, the main building has been expanded, a new tow hut was built in 2010, and a new garage in 2017. In addition to a large intermediate ski slope and a side trail, there is a skating rink and sledding hill. The original sledding hill, also a beginner ski slope without lift service was reconfigured to be parallel to the parking area and assure safety in use.

The Kancamagus Ski Area provides the residents of both Lincoln and Woodstock with enjoyable and meaningful winter fun. In 1989-90, the area was open a total of 45 days, and had 1,918 visitors. That increased to 68 days of operation with the advent of snowmaking, and 2,644 visitors. In 2016-17, the area was open 104 shifts, and had 4,804 visitors. Last year, 45% of the visitors were from Lincoln, 29% from Woodstock, and 26% were from out of town, having discovered Lincoln's local gem. The "Kanc" Ski Area supports beginners learning to ski, ski teams, and three winter carnival events each year for the Lin-Wood schools.

As the number of skiers/ boarders has grown, the resident rates have remained very reasonable. The day rate is \$5.00, after school rate are \$3.00, and evening rates are \$3.00. Season passes are \$30.00 for an individual, and \$75.00 for a family. Non-residents are considerably more at \$20.00, \$14.00, \$14.00, \$100.00, and \$250.00 respectively. Donated skis, boards, poles, boots, helmets, and skates are available at no charge so all can have an opportunity to participate in enjoying the "Kanc" at minimal cost.

The Kancamagus Ski Area has been, and continues to be a wonderful example of community focus which includes the local residents who have built it, improved it, actively support its programs, and use it, and that community focus also includes the original and continued support provided by Loon and its employees.

*Contributed by Lincoln Resident Cindy Lloyd--*

# RECREATION DEPARTMENT KANG-A-THON



The Kang-A-Thon is co-sponsored by the Town recreation Department and the Lincoln Woodstock Rotary Interact Club



---

## *My Early Memories of the Kanc...Tow Slope*

---

In 1946, I was the last operator for the Lincoln NH Boys Club of the local ski slope. The paper company furnished all the fuel and maintenance. The engine to operate the tow was a McCormack Dearing that operated the Camp 8 –B cutting up mill on the East Branch Truck Road, opposite Camp 8 on the opposite side of the river. Scotty Welch, my father Louis Gionet, along with Peter Chenard and Beano Ledger would splice the tow rope when it needed to be shortened. The paper company would send Lewis Hamnet, who was a mechanic at the Lincoln Garage (now the Town Hall building) to keep the engine tuned up when needed. I would get three (3) five gallon pails of gasoline with my toboggan on Friday after school and store it in Joe Perry's garage. Early Saturday morning I would bring it over the two-sled road to the edge of the Ram pasture at the foot of the slope where the sled road turned left and continued on to Lesley Clarks river crossing on Route 3. I would tie my toboggan to the tow rope then go into a little warm-up shack and build a fire. Once the fire was established, I would climb up the hill to the Engine shack and put gas in the primer cups and crank start the engine (sometimes with difficulty) and careful that it would not kick back to break a wrist! Once I got the engine started and running smoothly, I would go outside the shack and activate the safety switch, then go back in the shack to engage the clutch to start the tow. I would watch the toboggan come up the slope until approximately 20 feet from the shack, then I would throw the switch to prevent it from going inside. I got away with doing this for a long time, until one day the switch failed. I was able to get the gas off before the toboggan went into the building and through the double sheaves reducing my 12-man toboggan to rubble. One day my classmate Joe Mc Innis wanted to help and to see if he was strong enough, and decided to crank the engine before I could warn him the engine kicked back and threw him back against the wall very shook up! A close call and a lesson for both of us! As I mentioned earlier, my pay was whatever money I could get selling tickets on the weekend. My classmate Louise Blanchard (who was very artistic) made posters for me to put in the Lincoln Hotel with the permission of Bertha Audley and Bill Cobb. Imagine, one weekend I made \$20.00 dollars. Wow! For Real. Approximately five years ago I was presented with the picture of the Lincoln Hotel done on cotton that belonged to Mrs. Audley by Patrick Audley the elder of the three Audley sons. He said he and his brothers felt that his mother would have wanted me to have it. A one of a kind gift.

Edmond Gionet

Lifelong Resident & Former District 5 Grafton County State Representative  
Former Board of Selectman



## **History of the Riverfront Park Project:**

By: Tara Tower, Lincoln-Woodstock Recreation Director

The plans for this park site go back as far as August of 1993, when the Lincoln Planning Board formed an advisory committee for downtown development, and the result was "Lincoln's Downtown Plan". The report included community survey results, and summarized the results as needing action in three areas, one of which was "the future uses and development of the 20-acre parcel of Town land within the downtown area". In August of 2002 the Town of Lincoln adopted the "Village Center Plan" as a supplement to its master plan. The Village Center Plan includes several references to the need for this park. In one reference in the "Recreation" section it states "The Planning Board endorses the creation of a riverfront park facility along the East Branch of the Pemigewasset River on the southerly portion on Lot 315 of Tax Map 16", and in the section titled "Riverfront Park" it states "The Planning Board acknowledges that funds have been appropriated for a field survey necessary to prepare a topographic plan of the Town-owned parcel along the north side of the East Branch of the Pemigewasset River. Town officials are encouraged to initiate further steps resulting in the design and construction of a strip of recreational area along the River on the Town-owned parcel. This project was the most highly supported of all the potential projects identified in the Community Attitudes Survey of February 25, 1998."

On September 6, 2007 the Village Core Planning Group held an initial meeting where the notes list the focus of the meeting as being to establish a "definition of desired scope of core area plans". Work continued with the "village core committee" and eventually a "Riverfront park and trail system project description" was developed in May of 2008, for the purpose of applying for grants. The trails project received a Recreational Trails Program Grant in 2008, and again in 2010, as well as a NH Charitable Foundation grant in 2010. The Village Core committee continued to work on this project and presented a "Towns of Lincoln & Woodstock Trails & Recreation Area Project" proposal to the Town of Lincoln on April 8, 2011. Work on Phase 1 of the trail system to connect Woodstock to Loon Mtn., following the Pemigewasset River began in 2011.

In December of 2013 a community group "The Lin-Wood Skate Park Committee" presented their proposal for a Skate Park to the Lincoln Board of Selectmen. Since that time the Lin-Wood Skate Park Committee has been fund-raising and gaining support for a community skate park. The Lin-Wood Friends of Recreation has helped them with their fund-raising campaign, and the Lin-Wood Skate Park Committee has worked with the Town of Lincoln, and the Lincoln-Woodstock Recreation Department to develop a plan for the Riverfront Park that would include their donated Skate Park. At the December 9, 2013 Lincoln Board of Selectmen's meeting the board "agreed that this park would be an asset to the community", and O.J. Robinson, Chairman of the BOS, concluded the meeting by saying that "the Board is supportive of this project and that the committee has a truly positive environment in which to work on the development of this park."

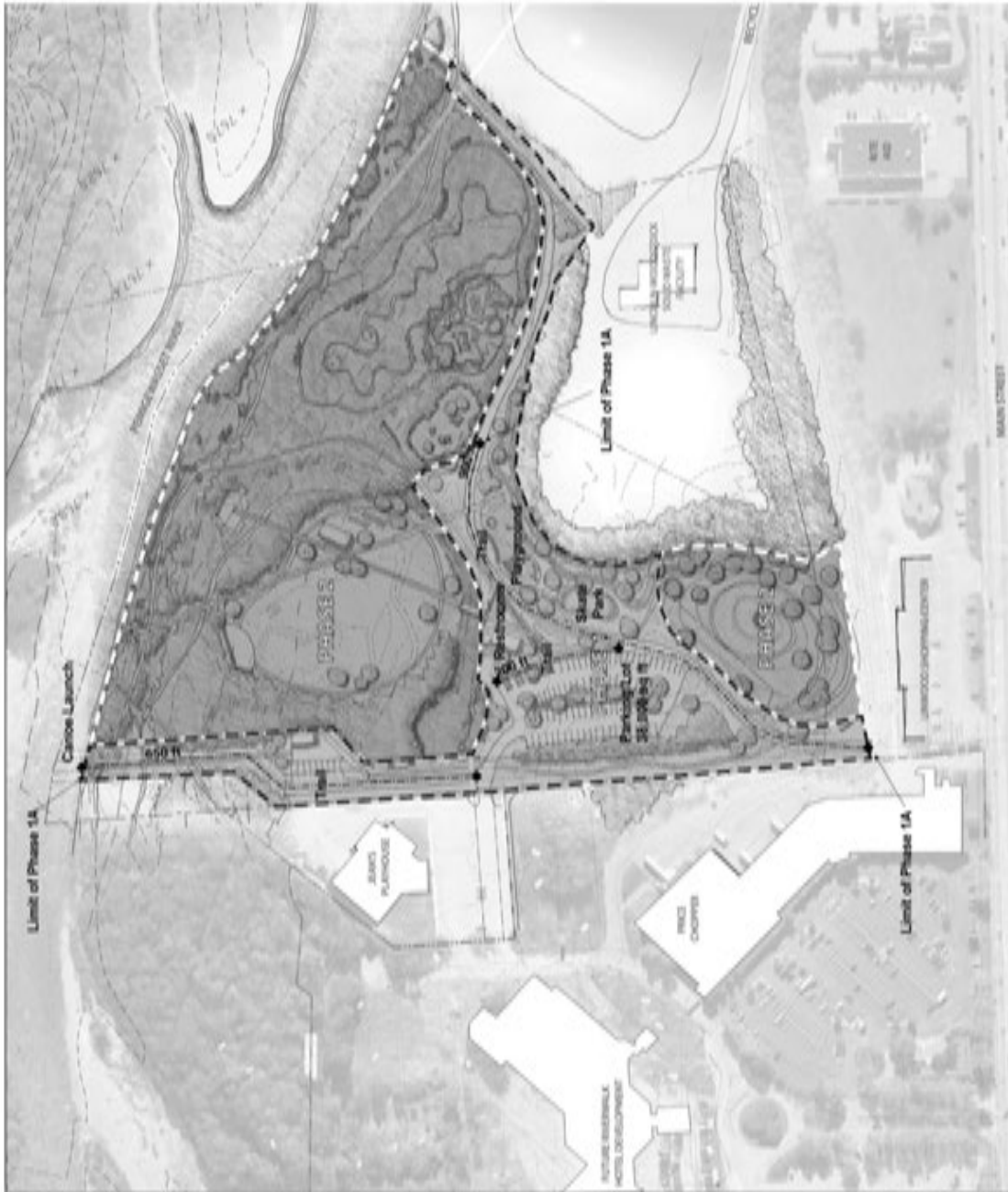
At the September 22, 2014 the Lincoln Board of Selectmen minutes state “Engineer Ray Korber has agreed to do the necessary engineering for the Town Park beginning with the skateboard park project.” On October 6, 2014 the Lin-Wood Skate Park Committee presented their proposal to the Lincoln Board of Selectmen, and the minutes state “the board suggested members of the committee be at Town Meeting to gain support for the park and to familiarize the community with their plans. They also suggested that Recreation Director Tara Tower put an article about the skate park in the annual town report with some pictures of the design.” The article was included in the 2014 Town of Lincoln Town Report, and information and graphics for the proposed Skate Park were displayed at the March 10, 2015 Lincoln Town meeting. In the spring of 2015 the Town of Lincoln Planning Board conducted a community-wide survey to facilitate updating the 2003 Master Plan. In response to the survey questions asking what type of additional recreation opportunities they would like to see in town, respondents replied “Skate Park” overwhelmingly.

The Lincoln Board of Selectmen has continued their support for this project, and at a public hearing on September 2, 2015 over a hundred community members showed up to support this project. As a result of the public hearing, the Town of Lincoln agreed to dedicate one-acre of the park for a donated skate park, and they established a Riverfront Park Planning committee to begin the process of planning this park.

The Committee met regularly from November 17, 2015 until May 16, 2016, when they decided that they had come up with a comprehensive list of what the park should include, but that they needed to recommend to the Board of Selectmen to hire professionals to design the park correctly. In June of 2016 KV Partners was hired to engineer the project, and the SE Group was hired to develop a design for the park. Taking in mind the environmental concerns with certain sections of the property, the Town also hired CALEX Corporation to conduct 2 separate environmental assessments of this property. At the March 14, 2017 Town Meeting the “Riverfront Park - Project Update Conceptual Design” was made available to all who voted during the day, and who attended that evening’s meeting. On April 14, 2017 SE Group presented their concept plan for the Riverfront Park to the Riverfront Park Planning Committee. At the May 1, 2017 Lincoln Board of Selectmen’s meeting SE Group and KV Partners presented their revised concept plan, which included a two phase project. On November 2, 2017 KV Partners and Calex staff met with ten DES staff members to present the findings from the environmental assessments, and to review the project proposal. According to notes from this meeting “at the conclusion of the discussion, NHDES staff did not identify any significant issues or concerns regarding the proposed project and appeared to be very supportive of the Town’s initiative.”

January 2018 the Town applied for a Land and Water Conservation Fund grant for \$200,000 to assist with costs for Phase 1A of the Riverfront Park Project. The map attached shows what Phase 1A includes.





### PHASE I

- PARKING
- SKATE PARK
- MULTI-USE TRAIL
- RESTROOM FACILITY
- PLAYGROUND
- CANOE LAUNCH
- STORMWATER

### PHASE II

- OPEN LAWN
- PERFORMANCE SPACE
- PAVILION BUILDING
- TRAILS
- RIVER OVERLOOK EVENT SPACE
- EARTHEN MOUND
- DOG PARK
- PUMP TRACK
- FLOW TRAILS
- WETLAND

## RIVERFRONT PARK / MASTER PLAN

UNICOL, NH  
 MAY 13, 2017  
 Revised JANUARY 14, 2018

## PHASING DIAGRAM

SE GROUP  
 800 PEARSON  
 1000 1000



FROM: Pemigewasset River Local Advisory Committee (PRLAC)

SUBJECT: 2017 Annual Town Report

The Pemigewasset River Local Advisory Committee (PRLAC) is made up of members from the towns of Bristol, Thornton, Campton, Plymouth, Holderness, Ashland, Bridgewater, and New Hampton. PRLAC members review and comment on state and local permits for activities impacting the Pemigewasset River corridor (1,320' on either side of the river) and communicate with municipalities and citizens regarding corridor management. The Lakes Region Planning Commission (LRPC) provides administrative and technical assistance to PRLAC.

The Pemi is a Class B river. Class B waters have high aesthetic value and are acceptable for swimming and other recreational activities, fish habitat, and for use as a public water supply after treatment. Our mission is to do those things necessary to maintain the Pemi's Class B water quality status. The exposure PRLAC has had to a wide variety of surface water problems places us in a unique position to identify potential water quality issues before they become a crisis.

In 2017, PRLAC completed its 16<sup>th</sup> year of bi-weekly water testing on the Pemi and three of its tributaries. Testing takes place at 9 stations and runs from April into September. Four stations are entirely within the town of Bristol, and are located at the Pleasant Street Bridge, Mooney Clark Landing, Old Bristol Road Bridge and Smith River. Tests are conducted for Dissolved Oxygen, Specific Conductance, Turbidity, pH, and temperature, all key elements in assessing overall river health. Periodic tests are also made for E coli and other parameters at popular recreation sites on the river. The results of our testing are analyzed and posted on the state Department of Environmental Services (NHDES). The indicators show that water quality continues to be good, with only a minimal elevation in river pH, a slight, noticeable decrease in Dissolved Oxygen and a spike in the level of E. coli bacteria at the end of August, but all were well within standards, and may be from a natural source. Turbidity "spikes" are seen after most significant precipitation events, an indication that sediment and organic matter are flushing into the river. All other indicators were fine and consistent with the Pemi's historical profile. In general, a good report card.

Permit applications for development within the Pemi River corridor that potentially risk affecting river water quality/quantity/visual aesthetics are reviewed, and comments on projects are submitted to NHDES. PRLAC members conducted on-site visits at eleven permit application sites in CY 2017. Site visits are conducted with the property owner or an agent. NHDES is not staffed to visit most application sites. We often recommend some changes, but we have no authority to deny approval.

PRLAC was identified as an intervenor in Eversource's Northern Pass project. As such, PRLAC became part of the SEC hearing process that consumed much of the focus and efforts of several PRLAC members. Three members actively participated in the SEC hearings in Concord, and presented evidence in support of the protection of the Pemi watershed. All told, these three members expended a combined 750 hours in preparing testimony and attending hearings in Concord. Their vehicle mileage totaled over 2200 miles!

As the SEC completes their permitting process of Northern Pass, we will return to work on several goals described in the 2013 Pemigewasset River Corridor Management Plan. Two years ago, the focus was storm-water runoff and its implications. We have already started the process of prioritizing work for the 2018 calendar year.

PRLAC meets at 7 p.m. on the last Tuesday of the months of January through November; usually at Plymouth's Pease Public Library. All are encouraged to attend. For more information go to <http://www.lakesrpc.org/prlac/prlacindex.asp>.

William Bolton, Chair  
PRLAC





## 2017 Report Town of Lincoln/Woodstock Solid Waste Facility

---



This was a smooth-running year for the Solid Waste Facility. We sent out 856.54 tons of municipal solid waste (4 tons more than in 2016). We sent 590.85 tons of Construction Debris (10 tons less than 2016) and comingle recycling was down 17.95 tons from 2016, at a total of 196.01 tons for 2017.

We processed 174.84 tons of fibers in 2017 (17.16 tons less than in 2016). Fortunately, the market was very good in 2017 for fiber. There were a few periods in which fiber sold for \$200.00 per ton! This should encourage all residents to please recycle their cardboard.

Recycling of aluminum has been consistent in 2017, as in 2016. This can also be very marketable. We would ask your help with this effort to make sure you place your aluminum in the correct receptacle. It would also aid the recycling efforts to please rinse your cans as well. This will help keep the sugar loving stinging insects from the receptacle.

In the summer of 2018, we will be doing some repairs to the leaking roof at the transfer facility. This will help protect our bails, and keep our stored cardboard bails dry, as well as the heads of our attendants!

It is a continued pleasure to serve both Lincoln and Woodstock communities. We continue to provide the best service possible. On that note, due to customer requests and consensual approval from both Select Boards, we are now open all day on Thursday's. This summer we will be hosting another bi-annual Household Hazardous Waste Day with the assistance of the North Country Council. We thank you for all of your support and recycling efforts!

Respectfully Submitted,

*Nathan Hadaway*

Nathan Hadaway  
Town of Lincoln  
Director of Public Works

# TAX COLLECTOR'S REPORT

## FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2017

### DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2016		
Property Taxes	#3110		\$2,114,261.61		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Property Tax Credit Balance**			-5365.00		
Other Tax or Charges Credit Balance**		< >			
TAXES COMMITTED THIS YEAR				For DRA Use Only	
Property Taxes	#3110	\$11,236,540.00	-135.00		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Other Charges					
OVERPAYMENT REFUNDS					
Property Taxes	#3110	\$22,976.43	\$7,202.54		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Prepayment					
Interest & Penalties - Late Tax		\$10,338.75	\$26,726.68		
Resident Tax Penalty	#3190				
TOTAL DEBITS		\$11,269,855.18	\$2,142,690.83	\$	\$

**TAX COLLECTOR'S REPORT**  
**FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2017**

**CREDITS**

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2016		
Property Taxes	\$10,660,131.18	\$2,111,517.15		
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest & Penalties	\$10,338.75	\$26,726.68		
Penalties				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Conversion to Lien (principal only)				
Prepay	\$373,099.00			
<b>DISCOUNTS ALLOWED</b>				
<b>ABATEMENTS MADE</b>				
Property Taxes		\$4,447.00		
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	\$607,838.91			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Property Tax Credit Balance**	(\$381,552.66)			
Other Tax or Charges Credit Balance**	< >			
<b>TOTAL CREDITS</b>	<b>\$11,269,855.18</b>	<b>\$2,142,690.83</b>	<b>\$</b>	<b>\$</b>



**TAX COLLECTOR'S REPORT**  
**FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2017**

**DEBITS**

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2016	2015	2014	
Unredeemed Liens Balance - Beg. Of Year		\$92,397.34	\$40,347.09	
Liens Executed During Fiscal Year	\$151,296.96			
Interest & Costs Collected				
(After Lien Execution)	\$2,482.74	\$4,821.77	\$13,278.63	
<b>TOTAL DEBITS</b>	<b>\$153,779.70</b>	<b>\$97,219.11</b>	<b>\$53,625.72</b>	<b>\$0.00</b>

**CREDITS**

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2016	2015	2014	
Redemptions		\$48,047.50	\$25,396.12	\$40,264.29	
Interest & Costs Collected					
(After Lien Execution)		\$2,482.74	\$4,821.77	\$13,278.63	
Abatements of Unredeemed Liens				82.8	
Liens Deeded to Municipality					
Unredeemed Liens					
Balance - End of Year		\$103,249.46	\$67,001.22	\$0.00	
<b>TOTAL CREDITS</b>		<b>\$153,779.70</b>	<b>\$97,219.11</b>	<b>\$53,625.72</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**

*John T. Hart*

**DATE** 1-26-2018

MS-61

# TOWN CLERK'S REPORT

## Annual Report 2017

(unaudited)

Cash on hand January 1, 2017		\$	250.00
2017 Motor Vehicle Registrations		\$	357,775.98
2017 Dog Licenses	Town of Lincoln	\$	915.50
	State of New Hampshire Fees	\$	523.50
2017 Dog Late Fees & Fines		\$	30.00
2017 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$	1,693.00
	State of New Hampshire Fees	\$	3,162.00
2017 UCC Filings		\$	1,170.00
2017 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$	334.48

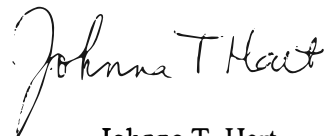
**TOTAL RECEIPTS \$ 365,854.46**

### Remittances to Treasurer

Cash on hand December 31, 2017		\$	250.00
2017 Motor Vehicle Registrations		\$	357,775.98
2017 Dog Licenses	Town of Lincoln Fees	\$	915.50
	State of New Hampshire Fees	\$	523.50
2017 Dog Late Fees & Fines		\$	30.00
2017 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$	1,693.00
	State of New Hampshire Fees	\$	3,162.00
2017 UCC Filings		\$	1,170.00
2017 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$	334.48

**TOTAL RECEIPTS \$ 365,854.46**

Respectfully Submitted,



Johnna T. Hart  
Town Clerk

# 2017 Statement of Appropriations, Taxes Assessed and Tax Rate

## Town Share of Rate:

Appropriations	\$ 7,013,560
Less: Revenues	\$ 2,093,974
Less: Shared Revenues	\$ -
Add: Overlay	\$ 153,274
Add: War Service Credits	\$ 36,500

Net Town Appropriation \$ 5,109,360

Approved Town Tax Rate \$ 6.05 45% of Total Rate

## Local School Share of Rate:

School Appropriations - Lincoln	\$ 4,666,133
<b>Less: State Education Taxes</b>	\$ 2,000,976
<b>Less: Adequate Education Grant</b>	\$ -
Net Local School Appropriation	<u>\$ 2,665,157</u>

Approved Local School Tax Rate \$ 3.16 24% of Total Rate

## State Education Share of Rate:

Equalized Valuation (no utilities)	
823,446,920 x 2.430	<u>\$ 2,000,976</u>
Divided by Local Assessed Valuation (no utilities) 821,820,114	
Excess State Education Taxes to be Remitted to State	\$ -

Approved State School Tax Rate \$ 2.43 18% of Total Rate

## County Share of Rate:

County Assessment	\$ 1,495,915
<b>Less: Shared Revenues</b>	\$ -

Net County Appropriations \$ 1,495,915

Approved County Tax Rate \$ 1.77 13% of Total Rate

## TOTAL TAX RATE

\$ 13.41 100%

## Commitment Analysis:

Total Property Taxes Assessed	\$ 11,271,408
<b>Less: War Service Credits</b>	<u>\$ 36,500</u>
<b>Total Property Tax Commitment</b>	<u>\$ 11,234,908</u>

## Proof of Rate:

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$ 821,820,114	\$ 2.43	\$ 2,000,976
All Other Taxes	\$ 844,661,714	\$ 10.98	\$ 9,270,432
<b>TOTAL</b>			<b>\$ 11,271,408</b>



## 2017 Summary of Valuation

### Value of Land Only:

Current Use	\$ 58,850
Residential	155,501,350
Commerical/Industrial	<u>31,352,250</u>

<b>Total Value of Taxable Land</b>	<b>\$ 186,912,450</b>
------------------------------------	-----------------------

### Value of Buildings Only:

Residential	\$ 539,307,700
Manufactured Housing	2,727,400
Commercial/Industrial	<u>94,502,164</u>

<b>Total Value of Taxable Buildings</b>	<b>\$ 636,537,264</b>
---	-----------------------

<b>Total Value of Public Utilities</b>	<b>\$ 22,841,600</b>
--	----------------------

<b>Total Value Before Exemptions</b>	<b>\$ 846,291,314</b>
--------------------------------------	-----------------------

<b>Less:</b> Value of Elderly Exemptions	(1,564,300)
<b>Less:</b> Solar Energy	(65,300)
<b>Less:</b> Value of Blind Exemptions	<u>-</u>

<b>Total Valuation on Which Tax Rate is Computed</b>	<b>\$ 844,661,714</b>
--	-----------------------

<b>Less:</b> Public Utilities	<u>(22,841,600)</u>
-------------------------------	---------------------

Net Valuation without utilities on which tax rate for state education tax is computed	<b>\$ 821,820,114</b>
--	-----------------------



# **FRIENDLY REMINDER**

## **DOG LICENSES ARE DUE**

### **BY APRIL 30, 2018**

#### **FEES – RSA 466:4**

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

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

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

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

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

An additional \$1.00 may be charged for each month or any part of a month that the license fee remains unpaid after May 30<sup>th</sup>.  
(Fees could be subject to change.)

**Johnna Hart, Town Clerk**  
**Lincoln, New Hampshire 03251**

# December Balance Sheet

## Town of Lincoln New Hampshire

### December 31, 2017

Submitted by: **Julie Rolando**  
Town Treasurer

#### Bank Balances

Citizens Bank - Investment	3,432,931.28
Citizens Bank - General Fund	23,879.40
Citizens Bank - Bonds	443,752.57
Citizens Bank - Recreation	26,596.55
Union Bank - Escrow Tap	6,670.59
Union Bank - Sewer Fee	580,919.34
Union Bank - Water Tap Fee	591,860.33
Union Bank - Impact Fee	64,859.53

5,171,469.59      **5,171,469.59**

#### Fund Balances

General Fund/Police Detail	3,456,810.68
Sewer Tap Fee	580,919.34
Water Tap Fee	591,860.33
Water Treatment Cell	64,859.53
Lease/Escrow	6,670.59
Bonds	443,752.57
Recreation	26,596.55

5,171,469.59      **5,171,469.59**

check: 0.00



# 2017 Annual Treasurer's Report

## Town of Lincoln New Hampshire

### January 1, 2017 - December 31, 2017

<b><u>General Fund/Police Detail</u></b>	<b>Balance 1/1/2017</b>	<b>\$ 1,858,700.50</b>	<b>Distribution of funds:</b>	
	Received	\$ 17,780,994.40	Citizens Bank	\$ 3,432,931.28
	Disbursed	\$ (16,182,884.22)	Citizens Bank	\$ 23,879.40
	<b>Balance 12-31-17</b>	<b>\$ 3,456,810.68</b>		<b>\$ 3,456,810.68</b>
<b><u>Sewer Tap Fee Account</u></b>	<b>Balance 1/1/2017</b>	<b>\$ 453,656.55</b>	Citizens Bank	\$ -
	Received	\$ 581,068.27	Bank of New Hampshire	\$ -
	Disbursed	\$ (453,805.48)	Union Bank	\$ 580,919.34
	<b>Balance 12-31-17</b>	<b>\$ 580,919.34</b>		<b>\$ 580,919.34</b>
<b><u>Water Tap Fee Account</u></b>	<b>Balance 1/1/2017</b>	<b>\$ 515,881.67</b>	Citizens Bank	\$ -
	Received	\$ 614,030.18	Bank of New Hampshire	\$ -
	Disbursed	\$ (538,051.52)	Union Bank	\$ 591,860.33
	<b>Balance 12-31-17</b>	<b>\$ 591,860.33</b>		<b>\$ 591,860.33</b>
<b><u>Impact Fee</u></b>	<b>Balance 1/1/2017</b>	<b>\$ 15,341.39</b>		
	Received	\$ 64,864.57	Citizens Bank	\$ -
	Disbursed	\$ (15,346.43)	Union Bank	\$ 64,859.53
	<b>Balance 12-31-17</b>	<b>\$ 64,859.53</b>		<b>\$ 64,859.53</b>
<b><u>Lease/Escrow Account</u></b>	<b>Balance 01-01-17</b>	<b>\$ 7,428.71</b>	Citizens Bank	\$ -
	Received	\$ 18,000.44	Bank of New Hampshire	\$ -
	Disbursed	\$ (18,758.56)	Union Bank	\$ 6,670.59
	<b>Balance 12-31-17</b>	<b>\$ 6,670.59</b>		<b>\$ 6,670.59</b>
<b><u>Bond Account</u></b>	<b>Balance 01-01-17</b>	<b>\$ 1,568,574.53</b>		
	Received	\$ 97,026.62		
	Disbursed	\$ (1,221,848.58)	Citizens Bank	\$ 443,752.57
	<b>Balance 12-31-17</b>	<b>\$ 443,752.57</b>		<b>\$ 443,752.57</b>
<b><u>Recreation Account</u></b>	<b>Balance 01-01-17</b>	<b>\$ 3,246.00</b>		
	Received	\$ 23,350.55		
	Disbursed	\$ -	Citizens Bank	\$ 26,596.55
	<b>Balance 12-31-17</b>	<b>\$ 26,596.55</b>		<b>\$ 26,596.55</b>

**Total Cash 12-31-2017 \$ 5,171,469.59**

**Respectfully Submitted,**

**Julie Rolando  
Town Treasurer**



# ***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, 2017

Dear Residents of Lincoln:

The Trustees of the Trust Funds are pleased to report another successful year! The end-of-year totals of Trust Funds has grown from \$2,798,286.41 to \$3,262,784.85. Continuing with our policy of staying in close contact with various New Hampshire banks, we are pleased to report that total interest has grown from \$8,169 in 2016 to \$23,881.78 in 2017.

The Trust Fund Committee continues to meet every six (6) weeks and has reached out to newer banks in the area. Most of the trust funds are still in Citizens Bank, however, we have recently opened a 3-year CD account with Primary Bank. These funds come out of the Roland DuBois Settlement account, (\$230,000) at an interest rate of 2.45%, which is much higher than what is being offered by other institutions.

The Trustees plan to continue our proactive approach to managing the Town of Lincoln's Trust Funds, and we are looking forward to another profitable year!

Respectfully submitted,

Lutz N. Wallem, Chairman,  
Dr. Herbert Gardner, Vice Chairman  
Beverly A. Hall, Trustee

**Town of Lincoln**  
**TRUSTEES OF THE TRUST FUNDS**  
**Year-End Report, 2017**  
**(Unaudited)**

Beginning Balance 01/01/2017:	\$ 2,798,286.41
Deposits:	\$1,157,353.93
Withdrawals:	\$ 946,736.27
Interest thru 12/31/2017	\$ 23,881.78
Ending Balance 12/31/2017	\$ 3,262,784.85

<b><u>CITIZENS BANK:</u></b>	Balance			Interest	Balance
<b><u>Sub Account Name</u></b>	<b><u>1/1/2017</u></b>	<b><u>Deposits</u></b>	<b><u>Withdrawals</u></b>	<b><u>2017</u></b>	<b><u>12/31/2017</u></b>
Solid Waste Facility	\$64,193.34	\$0.00	\$0.00	\$528.67	\$64,722.01
Fire Truck & Equip.	\$19,511.86	\$100,000.00	\$31,615.04	\$105.87	\$88,002.69
Revaluation	\$26,713.45	\$25,000.00	\$8,000.00	\$223.82	\$43,937.27
Public Works Vehicles	\$134,388.80	\$58,000.00	\$38,545.00	\$976.70	\$154,820.50
Police Dept. Equipment	\$19,293.16	\$25,000.00	\$18,093.42	\$155.02	\$26,354.76
Sewer System Rehab.	\$674,192.67	\$151,000.00	\$5,206.86	\$5,589.11	\$825,574.92
Water System Rehab.	\$297,862.78	\$75,000.00	\$128,623.61	\$2,371.47	\$246,610.64
Road & Street Reconst.	\$734,008.51	\$580,000.00	\$320,480.24	\$5,750.65	\$999,278.92
Engineering & Planning	\$8,043.63	\$10,000.00	\$10,981.51	\$49.14	\$7,111.26
R. Dubois Settlement *	\$392,976.10	\$0.00	\$230,000.00	\$2,238.94	\$165,215.04
Kanc. Rec. Area	\$108,903.44	\$15,000.00	\$29,294.00	\$788.98	\$95,398.42
Memorial Park	\$100.85	\$0.00	\$0.00	\$0.84	\$101.69
Cemetery Trust Fund	\$62,696.90	\$2,528.00	\$0.00	\$548.22	\$65,773.12
Community Bldg. Trust	\$6,815.25	\$4,000.00	\$0.00	\$27.37	\$10,842.62
Town Cemetery Maint.	\$66,432.17	\$1,272.00	\$4,500.00	\$543.62	\$63,747.79
Prop. & Bldg. Maint.	\$75,613.36	\$38,500.00	\$47,468.19	\$532.76	\$67,177.93
Village Ctr. & Riverfro	\$28,644.38	\$20.00	\$28,217.52	\$124.40	\$571.26
Employee Separation	\$27,792.49	\$40,000.00	\$14,729.24	\$208.31	\$53,271.56
Library Technology	\$2,255.35	\$2,000.00	\$0.00	\$19.27	\$4,274.62
Library Building	\$47,847.92	\$26,125.00	\$30,397.36	\$285.51	\$43,861.07
Fire Dept. Auxiliary	\$0.00	\$3,908.93	\$585.28	\$8.34	\$3,331.99
<b><u>TOTAL CITIZENS:</u></b>	<b><u>\$2,798,286.41</u></b>	<b><u>\$1,157,353.93</u></b>	<b><u>\$946,737.27</u></b>	<b><u>\$21,077.01</u></b>	<b><u>\$3,029,980.08</u></b>

\* Transfer to Primary Bank CD

<b><u>PRIMARY BANK</u></b>				
(2.45%, 3-year, CD)	\$0.00	\$230,000.00	\$2,804.77	\$232,804.77
<b><u>TOTAL PRIMARY:</u></b>	<b><u>\$0.00</u></b>	<b><u>\$230,000.00</u></b>	<b><u>\$2,804.77</u></b>	<b><u>\$232,804.77</u></b>

<b><u>TOTAL INTEREST EARNED 12/31/2017</u></b>	<b><u>\$23,881.78</u></b>
--	---------------------------

<b><u>TOTAL TRUST FUNDS 12/31/2017</u></b>	<b><u>\$3,262,784.85</u></b>
--	------------------------------



**Statement of Budgeted and Actual Revenues**  
**December 31, 2017**  
**(unaudited)**

	2017 BUDGET	2017 RECEIVED
<b><u>Revenue from Taxes:</u></b>		
Yield Tax	0.00	0.00
Payment in lieu of taxes	190,000.00	196,768.00
Interest on Taxes	45,000.00	57,618.57
<b><u>Revenue from Licenses, Permits &amp; Fees:</u></b>		
UCC Fees	500.00	1,170.00
Application Fees	2,300.00	2,785.00
Sign Permits	200.00	130.00
Cost Reimbursements	2,300.00	2,507.22
Motor Vehicle Fees	290,000.00	357,775.98
Dog Licenses	1,000.00	945.50
Misc Income/NSF	500.00	464.48
Vital Records	750.00	1,693.00
Cable TV Franchise Fees	40,000.00	42,975.40
<b><u>Revenue from Other Governments:</u></b>		
Meals & Room Tax Distribution	80,000.00	88,970.61
Forest Service	2,000.00	2,000.00
Water Filtration Grant	35,000.00	34,655.74
Rail Road Fund	300.00	320.30
School Resource Officer	35,000.00	0.00
FEMA Management Costs	1,000.00	0.00
TOW - SW	158,123.00	163,817.89
TOW - RC	141,155.00	122,459.04
TOW - CB	93,561.00	90,946.50
<b><u>Revenue from Charges for Services:</u></b>		
EX. Misc Income/NSF	1,500.00	1,851.32
PD - Misc Income	500.00	4,220.78
PD - Grant Revenue	14,500.00	4,820.61
PD - Parking Tickets	2,500.00	5,137.00
PD - Court Reimbursements	1,000.00	478.70
PD - False Alarms/Fees	1,000.00	3,890.00
PD - Copies of Reports	1,000.00	1,336.00
FD - Misc Income	0.00	15.00
PW - Misc	1,000.00	1,365.00
SW - Misc Income	0.00	628.00
SW - Recycling Rev	15,000.00	17,346.76
SW - Tipping Rev	15,000.00	22,103.99
WT - Misc Inome	3,200.00	3,746.50
WT - Water Meter Equipment	100.00	30.00
WT - Grant	0.00	15,000.00
RC - Misc Income	200.00	1,225.00
RC - Ski Area Rev	18,000.00	21,841.00
RC - Summer Camp	13,000.00	13,867.89
RC - Adventure Campe	9,000.00	9,214.43
CB - Grafton Sr.	6,017.00	6,017.52
CB - Child Care	12,060.00	12,210.00
CB - After School	15,000.00	13,305.00
CB - Misc Income	375.00	1,942.00
CB - Grant	7,500.00	7,740.98
LB - Equip User Fees	500.00	597.00
CM - Burials	7,000.00	2,635.00
Sale of Cemetery Lots	0.00	0.00
Sale of Town Property	500.00	8,813.00
Interest on Deposits	8,050.00	8,492.64
Insurance Reimbursement	100.00	0.00
FCI - Permit	1,200.00	1,200.00
Repayment from Loon-Beechwood	60,000.00	60,000.00
Lease Town Property	1,200.00	1,200.00
Highway Block Grant	28,000.00	66,286.64
Proceeds of Bonds & Notes	60,000.00	0.00
	<b>\$ 1,422,691.00</b>	<b># \$ 1,486,560.99</b>

# TOWN OF LINCOLN

## 2017 Detailed Statement of Payments

December 31, 2017

(unaudited)

	<i>2017 Budgeted</i>	<i>2017 Expended</i>	<i>(Over) Under Budget</i>
<b>GENERAL GOVERNMENT</b>			
<i><b>Executive</b></i>			
Payroll	195,605.00	194,172.30	1,432.70
Public Officials Payroll	24,411.00	24,410.76	0.24
Payroll Overtime	1,500.00	5,538.91	(4,038.91)
Telephone	9,620.00	6,059.93	3,560.07
Dues, Travel & Conferences	13,685.00	10,436.55	3,248.45
Contracted Services	105,455.00	110,014.90	(4,559.90)
Materials & Supplies	16,000.00	16,205.04	(205.04)
<b>Subtotal Executive</b>	<b>\$ 366,276.00</b>	<b>\$ 366,838.39</b>	<b>\$ (562.39)</b>
<i><b>Tax Collector/Town Clerk</b></i>			
Payroll Tax Collector	23,920.00	23,920.00	-
Payroll Town Clerk	23,920.00	23,920.00	-
Payroll Deputy Clerk	2,566.00	1,295.23	1,270.77
Dues, Travel & Conferences	710.00	376.00	334.00
Contracted Services	13,260.00	11,703.13	1,556.87
Materials & Supplies	1,805.00	1,786.17	18.83
<b>Subtotal Elections</b>	<b>\$ 66,181.00</b>	<b>\$ 63,000.53</b>	<b>\$ 3,180.47</b>
<i><b>Elections</b></i>			
Payroll-Elections	250.00	250.00	0.00
Contracted Services	1,250.00	1,578.00	(328.00)
Materials & Supplies	225.00	456.42	(231.42)
<b>Subtotal Elections</b>	<b>\$ 1,725.00</b>	<b>\$ 2,284.42</b>	<b>\$ (559.42)</b>
<i><b>Legal Expenses</b></i>	135,000.00	565,698.89	\$ (430,698.89)
<b>Subtotal Legal Expenses</b>	<b>\$ 135,000.00</b>	<b>\$ 565,698.89</b>	<b>\$ (430,698.89)</b>
<i><b>Personnel Administration</b></i>			
HealthTrust Health Insurance	186,300.00	181,611.56	4,688.44
Health/Dental Insurance Union	182,154.00	148,449.32	33,704.68
Life Insurance	8,000.00	12,472.55	(4,472.55)
Disability Insurance	14,100.00	12,310.33	1,789.67
Dental Plan Employee	9,800.00	9,253.43	546.57
FICA Tax Expense	87,000.00	77,648.41	9,351.59
Medicare Tax Expense	29,000.00	26,839.61	2,160.39
Pension Contribution-Police	184,386.00	146,270.58	38,115.42
Pension Contribution-Others	139,000.00	111,416.15	27,583.85
Unemployment Compensation	3,460.00	3,460.00	-
Workers' Compensation	28,884.00	28,884.42	(0.42)
Education Reimbursement	5,000.00	-	5,000.00
<b>Subtotal Personnel Administration</b>	<b>\$ 877,084.00</b>	<b>\$ 758,616.36</b>	<b>\$ 118,467.64</b>

	<b>2017 Budgeted</b>	<b>2017 Expended</b>	<b>Under Budget</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Planning</b>			
Payroll	56,710.00	59,044.96	(2,334.96)
Recording Secretary	13,345.00	2,241.59	11,103.41
Payroll Overtime	4,000.00	6,877.90	(2,877.90)
Training/Expenses	2,500.00	1,125.72	1,374.28
Dues, Travel & Conferences	5,010.00	4,431.65	578.35
Contracted Services	10,900.00	38,074.20	(27,174.20)
Materials & Supplies	1,300.00	414.92	885.08
Office Equipment	1,000.00	836.94	163.06
<b>Subtotal Planning</b>	<b>\$ 94,765.00</b>	<b>\$ 113,047.88</b>	<b>\$ (18,282.88)</b>
<b>Town Building</b>			
Contracted Services	2,000.00	955.67	1,044.33
Electricity	15,000.00	15,642.94	(642.94)
Heating Oil	3,200.00	3,394.49	(194.49)
Materials & Supplies	3,000.00	4,396.14	(1,396.14)
Building & Property Maintenance	22,250.00	24,117.07	(1,867.07)
<b>Subtotal Town Building</b>	<b>\$ 45,450.00</b>	<b>\$ 48,506.31</b>	<b>\$ (3,056.31)</b>
<b>Cemetery</b>			
Payroll	9,700.00	7,350.47	2,349.53
Payroll Overtime	4,270.00	1,339.20	2,930.80
Contracted Services	2,730.00	3,000.00	(270.00)
Materials & Supplies	3,700.00	6,119.87	(2,419.87)
Fuel - Equipment & Vehicles	800.00	538.26	261.74
<b>Subtotal Cemetery</b>	<b>\$ 21,200.00</b>	<b>\$ 18,347.80</b>	<b>\$ 2,852.20</b>
<b>Insurances</b>			
Property Liability	113,187.00	113,187.00	-
<b>Subtotal Insurances</b>	<b>\$ 113,187.00</b>	<b>\$ 113,187.00</b>	<b>\$ -</b>
<b>Total General Government</b>	<b>\$ 1,720,868.00</b>	<b>\$ 2,049,527.58</b>	<b>\$ (328,659.58)</b>
<b>PUBLIC SAFETY</b>			
<b>Police</b>			
Payroll	804,597.00	751,334.25	53,262.75
Payroll-Part Time	18,263.00	6,192.93	12,070.07
Payroll - Overtime	25,000.00	25,769.87	(769.87)
Payroll-Overtime Holidays	20,000.00	19,139.04	860.96
Telephone	13,000.00	11,580.60	1,419.40
Dues, Training, Travel & Conferences	12,000.00	12,476.68	(476.68)
Contracted Services	99,000.00	109,941.47	(10,941.47)
Materials & Supplies	7,000.00	5,186.14	1,813.86
Vehicles- Fuel & Maint.	24,000.00	25,228.71	(1,228.71)
Uniforms & Personal Equipment	7,500.00	8,935.60	(1,435.60)
Equipment	10,700.00	14,206.81	(3,506.81)
Grant	9,000.00	9,000.00	-
<b>Subtotal Police</b>	<b>\$ 1,050,060.00</b>	<b>\$ 998,992.10</b>	<b>\$ 51,067.90</b>

	<i>Budgeted</i>	<i>Expended</i>	<i>Budget</i>
<b>PUBLIC SAFETY (Continued)</b>			
<i><b>Fire</b></i>			
Payroll	75,902.00	66,486.10	9,415.90
Telephone	1,900.00	2,138.52	(238.52)
Employment Training/Expense	6,900.00	2,251.83	4,648.17
Dues/Travel/Conference	1,000.00	1,117.89	(117.89)
Contracted Services	21,950.00	12,508.23	9,441.77
Electricity	1,600.00	1,704.86	(104.86)
Heating Fuel	1,800.00	2,189.98	(389.98)
Materials & Supplies	2,300.00	10,072.92	(7,772.92)
Fuel - Vehicles & Equipment	2,400.00	3,370.01	(970.01)
Equipment	22,600.00	36,374.20	(13,774.20)
<b>Subtotal Fire</b>	<b>\$ 138,352.00</b>	<b>\$ 138,214.54</b>	<b>\$ 137.46</b>
<i><b>Emergency Management</b></i>			
Employment Training & Expenses	2,000.00	1,905.31	94.69
Contracted Services	4,500.00	4,600.00	(100.00)
Materials & Supplies	1,500.00	1,200.30	299.70
Equipment	1,000.00	843.60	156.40
<b>Subtotal Civil Defense</b>	<b>\$ 9,000.00</b>	<b>\$ 8,549.21</b>	<b>\$ 450.79</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 1,197,412.00</b>	<b>\$ 1,145,755.85</b>	<b>\$ 51,656.15</b>
<b>HIGHWAYS &amp; STREETS</b>			
<i><b>Public Works</b></i>			
Payroll	206,272.00	200,713.60	5,558.40
Payrol Overtime	15,000.00	13,694.92	1,305.08
Telephone	5,400.00	4,046.54	1,353.46
Dues, Travel & Conferences	300.00	210.00	90.00
Contracted Services	13,350.00	13,327.50	22.50
Electricity	3,000.00	2,879.01	120.99
Heating Fuel	4,100.00	4,000.67	99.33
Materials & Supplies	12,250.00	10,666.96	1,583.04
Fuel - Equipment & Vehicles	15,000.00	15,215.57	(215.57)
Sand & Salt	28,000.00	21,252.61	6,747.39
Equipment	8,200.00	7,036.92	1,163.08
Uniforms	4,000.00	3,334.84	665.16
General Repairs - Equipment	20,000.00	11,953.11	8,046.89
<b>Subtotal Public Works</b>	<b>\$ 334,872.00</b>	<b>\$ 308,332.25</b>	<b>\$ 26,539.75</b>
<i><b>Street Lights</b></i>	47,000.00	48,591.26	(1,591.26)
<b>Subtotal Street Lights</b>	<b>\$ 47,000.00</b>	<b>\$ 48,591.26</b>	<b>\$ (1,591.26)</b>
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>\$ 381,872.00</b>	<b>\$ 356,923.51</b>	<b>\$ 24,948.49</b>



## SANITATION

### ***Solid Waste***

Payroll	78,535.00	78,188.48	346.52
Payroll - Overtime	2,000.00	1,507.49	492.51
Payroll - Part-Time	14,075.00	14,132.73	(57.73)
Telephone & Alarms	1,700.00	1,641.27	58.73
Dues, Travel & Conferences	750.00	1,125.94	(375.94)
Contracted Services	163,009.00	177,796.29	(14,787.29)
Electricity	3,700.00	3,934.90	(234.90)
Heating Fuel	700.00	2,160.84	(1,460.84)
Materials & Supplies	2,000.00	1,410.80	589.20
General Repairs & Equipment	5,000.00	1,148.01	3,851.99
Vehicles & Equipment	3,200.00	3,224.57	(24.57)
Uniforms	2,000.00	1,827.74	172.26
<b><i>Subtotal Solid Waste</i></b>	<b>\$ 276,669.00</b>	<b>\$ 288,099.06</b>	<b>\$ (11,430.06)</b>

### ***Sewer***

Contracted Services	227,750.00	196,648.11	31,101.89
Electricity	7,000.00	6,677.32	322.68
Materials & Supplies	500.00	91.25	408.75
Equipment	5,000.00	855.32	4,144.68
General Repairs & Equipment	10,000.00	1,864.35	8,135.65
<b><i>Subtotal Sewer</i></b>	<b>\$ 250,250.00</b>	<b>\$ 206,136.35</b>	<b>\$ 44,113.65</b>

<b>TOTAL SANITATION</b>	<b>\$ 526,919.00</b>	<b>\$ 494,235.41</b>	<b>\$ 32,683.59</b>
-------------------------	----------------------	----------------------	---------------------

## WATER DISTRIBUTION & TREATMENT

Payroll	63,796.00	56,679.93	7,116.07
Payroll Overtime	9,500.00	9,554.55	(54.55)
Telephone & Alarms	5,800.00	6,053.85	(253.85)
Employment Training & Expenses	800.00	1,213.00	(413.00)
Dues, Travel & Conferences	600.00	295.00	305.00
Contracted Services	20,800.00	21,415.35	(615.35)
Electricity	115,003.00	130,660.88	(15,657.88)
Heating Fuel	15,000.00	13,534.85	1,465.15
Materials & Supplies	3,500.00	3,623.97	(123.97)
Chemicals	52,000.00	47,345.86	4,654.14
Equipment	2,000.00	977.27	1,022.73
Uniforms	900.00	642.44	257.56
General Repairs & Equipment	40,000.00	26,651.29	13,348.71
U.S.G.S. Monitoring	8,000.00	7,493.00	507.00
<b><i>Subtotal Water</i></b>	<b>\$ 337,699.00</b>	<b>\$ 326,141.24</b>	<b>\$ 11,557.76</b>
<b>TOTAL WATER DIST. &amp; TREATMENT</b>	<b>\$ 337,699.00</b>	<b>\$ 326,141.24</b>	<b>\$ 11,557.76</b>

<b>Health Appropriations</b>	66,609.00	66,609.00	-
<b>Subtotal Health Appropriations</b>	<b>\$ 66,609.00</b>	<b>\$ 66,609.00</b>	<b>\$ -</b>

<b>Welfare</b>			
Rent Assistance	4,200.00	1,750.00	2,450.00
Food/Medical/Etc.	1,200.00	1,805.00	(605.00)
Electricity	1,000.00	-	1,000.00
Heat	1,000.00	55.00	945.00
NHGCAP-Annual Hosting Fee	120.00	103.56	16.44
<b>Subtotal Welfare</b>	<b>\$ 7,520.00</b>	<b>\$ 3,713.56</b>	<b>\$ 3,806.44</b>

<b>TOTAL HEALTH &amp; WELFARE</b>	<b>\$ 74,129.00</b>	<b>\$ 70,322.56</b>	<b>\$ 3,806.44</b>
-----------------------------------	---------------------	---------------------	--------------------

## CULTURE & RECREATION

<b>Recreation</b>			
Payroll	160,288.00	122,429.25	37,858.75
Payroll-Overtime	2,000.00	1,093.77	906.23
Telephone	1,400.00	2,856.20	(1,456.20)
Dues, Travel & Conferences	4,284.00	3,656.06	627.94
Contracted Services	28,028.00	29,220.55	(1,192.55)
Electricity	13,420.00	10,246.81	3,173.19
Materials & Supplies	11,160.00	15,615.30	(4,455.30)
Fuel - Equipment & Vehicles	8,400.00	7,251.02	1,148.98
Propane	1,200.00	1,495.02	(295.02)
Equipment	5,650.00	6,469.99	(819.99)
TOL- Parks & Patriotic (Rec)	7,700.00	4,279.63	3,420.37
General Repairs & Equipment	5,000.00	3,643.51	1,356.49
<b>Subtotal Recreation</b>	<b>\$ 248,530.00</b>	<b>\$ 208,257.11</b>	<b>\$ 40,272.89</b>

<b>Community Center</b>			
Payroll	71,489.00	69,221.31	2,267.69
Payroll-Overtime	200.00	14.25	185.75
Telephone	2,435.00	3,130.28	(695.28)
Contracted Services	8,678.00	8,368.58	309.42
Electricity	12,048.00	12,285.29	(237.29)
Heating Fuel	9,000.00	4,856.71	4,143.29
Materials/Supplies	7,505.00	7,522.94	(17.94)
Propane	450.00	451.07	(1.07)
Bldg/Prop Maint.	53,600.00	54,904.76	(1,304.76)
<b>Subtotal Community Center</b>	<b>\$ 165,405.00</b>	<b>\$ 160,755.19</b>	<b>\$ 4,649.81</b>

Payroll	79,895.00	78,014.01	1,880.99
Payroll-Overtime	300.00	52.35	247.65
Print Materials	5,300.00	5,282.85	17.15
Telephone	1,400.00	1,242.12	157.88
Employee Training & Expenses	1,025.00	863.00	162.00
Building Maintenance	3,000.00	2,127.26	872.74
Speakers & Programs	500.00	214.40	285.60
Contracted Services	10,500.00	10,169.67	330.33
Electricity	4,000.00	4,107.80	(107.80)
Heating Fuel	2,200.00	2,106.56	93.44
Materials/Supplies	2,400.00	2,280.32	119.68
Serials	1,300.00	1,066.57	233.43
Audio and Visual	1,500.00	1,315.36	184.64
<b>Subtotal Library</b>	<b>\$ 113,320.00</b>	<b>\$ 108,842.27</b>	<b>\$ 4,477.73</b>
<b>Patriotic Purposes</b>	<b>6,375.00</b>	<b>5,645.61</b>	<b>729.39</b>
<b>Subtotal Patriotic Purposes</b>	<b>\$ 6,375.00</b>	<b>\$ 5,645.61</b>	<b>\$ 729.39</b>
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>\$ 533,630.00</b>	<b>\$ 483,500.18</b>	<b>\$ 50,129.82</b>
<b>DEBT SERVICE</b>			
Principal Bonds & Notes	661,151.00	660,583.97	567.03
Interest Bonds & Notes	221,079.00	210,620.82	10,458.18
Interest Tax Anticipation Notes	1.00	-	1.00
<b>SUBTOTAL DEBT SERVICE</b>	<b>\$ 882,231.00</b>	<b>\$ 871,204.79</b>	<b>\$ 11,026.21</b>
<b>Capital Appropriations</b>			
Police Dept Vehicles	45,000.00	44,925.15	74.85
Sewer/Stormwater Asset Mang.	60,000.00	60,000.00	0.00
<b>Subtotal Capital Appropriations</b>	<b>\$ 105,000.00</b>	<b>\$ 104,925.15</b>	<b>\$ 74.85</b>
<b>Capital Reserves</b>			
Revaluation	25,000.00	25,000.00	-
Community Building	4,000.00	4,000.00	-
PW Vehicle	58,000.00	58,000.00	-
FD Truck/Equipment	100,000.00	100,000.00	-
Sewer Rehab.	151,000.00	151,000.00	-
Water Rehab.	75,000.00	75,000.00	-
Police Equipment	25,000.00	25,000.00	-
Roads & Streets	580,000.00	580,000.00	-
Library Technology	2,000.00	2,000.00	-
Solid Waste Improvements	-	-	-
Kanc Rec Equipment	15,000.00	15,000.00	-
Engineering & Planning	10,000.00	10,000.00	-
Prop/Building Maint	38,500.00	38,500.00	-
Cemetery Expandable Trust Fund	1,272.00	1,272.00	-
Library Building	23,500.00	23,500.00	-
Cemetery Trust Fund	2,528.00	2,528.00	-
Employee Separation	40,000.00	40,000.00	-
<b>Subtotal Capital Reserves</b>	<b>\$ 1,150,800.00</b>	<b>\$ 1,150,800.00</b>	<b>\$ -</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,255,800.00</b>	<b>\$ 1,255,725.15</b>	<b>\$ 74.85</b>
<b>SUBTOTAL BUDGET</b>	<b>\$ 6,910,560.00</b>	<b>\$ 7,053,336.27</b>	<b>\$ (142,776.27)</b>

# **Town of Lincoln**

## **Minutes of Town Meeting**

### **March 14, 2017**

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 14, 2017. 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 6:30 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 01: Election of Town Officer**

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.

#### **Election results of Article 01:**

**For Selectman** – Three-year term  
OJ Robinson – 132 votes

**For Town Clerk** – Three-year term  
Johnna Hart – 172

**For Budget Committee** – Three-year term  
Ivan Strickon – 132  
Beverly A. Hall – 121  
R. Patricia McTeague – 143

**For Library Trustee** – Three-year term  
Joseph J Bujeaud – 160

**For Cemetery Trustee** – Three-year term  
William Conn – 160

**For Trustee of Trust Funds** – Three-year term  
Beverly A Hall – 141

**For Supervisor of Checklist** – Six-year term  
Laurel N Kuplin - 154



## **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 140 – No 22**  
**Article 02 passed**

## **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 132 – No 34**  
**Article 03 passed**

## **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 127 – No 38**  
**Article 04 passed**

#### **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.

Zoning Protest Petition Pursuant to RSA 675:5 – a favorable vote of 2/3 of all persons present and voting is required to pass Warrant Article 05.

**Yes 147 – No 28  
Article 05 passed**

#### **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 137 – No 34  
Article 06 passed**

#### **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 133 – No 38  
Article 07 passed**

## **RESULTS OF THE TOWN BUSINESS MEETING MARCH 14, 2017 at 6:30 pm**

Moderator Robert Wetherell opened the Annual Town Meeting at 6:37 pm.

Robert welcomed everyone present and was glad those were able to join us and recognize the importance the annual Town meeting. 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 21<sup>st</sup>, 2017 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 continue 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 of 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 the 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. I will allow non-voters to speak however please identify yourself as a non-voter. While allow to speak, you are for bidden from voting.
- The initial presenter on an article be will limited to ten minutes, all speakers on debate will be limited to three minutes both will include one minute warning.  
(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 recognize selectmen OJ Robinson to explain a few items on the town report. OJ wanted to go over a few errors on the town report. On page 89, is the Inventory of Town Property, the column on the left where is says "Land Value" should say "Building Value" and the column on the right where is says "Building Value" should say "Land Value". And if you go down to the first entry where is says "Boyce Brook Pumping Station" the \$9,400 should be under "Building Value". Everything else lines up with those 3 changes. On the next page, page 90, the Trustees of the Cemetery asked me to explain why there is salary entry in their department for \$113,092.02 that is the wage portion of the legal settlement with Paul Beaudin. He is currently listed in the town's computer system as an employee of the Cemetery. So when the employee wages showed up on reports that is the department that it showed up in. However, if you go back to page 52, and look at the actual expenditures of the Cemetery department, you will see their payroll for last year was \$6,633.19 which is the actual correct expense that was spent by that department. I just wanted to make sure that this was clear and pointed out.

## **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).

Motion made by: OJ Robinson to pass over Article 08 as it is no longer needed

Seconded by: Tamra Ham

With no discussion Article 08 was passed over by voice vote unanimously

## **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.

Motion made by: Tamra Ham to open discussion

Seconded by: Deanna Huot

Motion made by Jayne Ludwig to amend Article 09

Seconded by: OJ Robinson

## **AMENDED ARTICLE 09: Levee Additional Funding/Fund Balance**

To see if the town will vote to raise and appropriate the sum of seventy-five thousand dollars (\$75,000) 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 seventy-five thousand dollars (\$75,000) to come from the fund balance.

With no discussion

Amended Article 09 passed by voice vote unanimously



## **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)

Motion made by: OJ Robinson

Seconded by: Tamra Ham

With no discussion Article 10 was voted on by secret ballot

Polls remained open for one hour

Article 10 passed

Yes – 77 No - 2

## **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.

Motion made by: Tamra Ham

Seconded by: Patricia McTeague

Article 11 passed by voice vote unanimously

## **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)

Motion made by: Tamra Ham

Seconded by: OJ Robinson

After presentation and review of spread sheet by OJ Robinson and Jayne Ludwig

With some discussion

Article 12 passed by voice vote unanimously

Motion made by: Tamra Ham to restrict Articles 09, 11 and 12  
Seconded by: OJ Robinson  
Passed by voice vote unanimously

**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.

Motion made by: Tamra Ham  
Seconded by: Deanna Huot  
Article 13 passed by voice vote unanimously

**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.

Motion made by: Tamra Ham  
Seconded by: Wendy Tanner  
Article 14 passed by voice vote unanimously

**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.

Motion made by: Patricia McTeague  
Seconded by: Adam Mozisek  
Article 15 passed by voice vote unanimously

**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.

Motion made by: Tamra Ham  
Seconded by: Patricia McTeague  
Article 16 passed by voice vote unanimously

#### **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.

Motion made by: Tamra Ham

Seconded by: Karin Martel

Article 17 passed by voice vote unanimously

#### **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.

Motion made by: Wendy Tanner

Seconded by: Deanna Huot

Article 18 passed by voice vote unanimously

#### **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.

Motion made by: Tamra Ham

Seconded by: Karin Martel

Article 19 passed by voice vote unanimously

#### **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.

Motion made by: Patricia McTeague

Seconded by: Deanna Huot

Article 20 passed by voice vote unanimously

#### **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.

Motion made by: Wendy Tanner

Seconded by: Tamra Ham

Article 21 passed by voice vote unanimously

#### **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.

Motion made by: Patricia McTeague  
Seconded by: Deanna Huot  
Article 22 passed by voice vote unanimously

#### **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.

Motion made by: Tamra Ham  
Seconded by: OJ Robinson  
Article 23 passed by voice vote unanimously

#### **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.

Motion made by: Patti Jo Ouellette  
Seconded by: Ray D'Amante  
Article 24 passed by voice vote unanimously

#### **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.

Motion made by: Patricia McTeague  
Seconded by: Deanna Huot  
Article 25 passed by voice vote unanimously

#### **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.



Motion made by: Joseph J Bujeaud  
Seconded by: Ivan Strickon  
Article 26 passed by voice vote unanimously

#### **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.

Motion made by: Ivan Strickon  
Seconded by: Joseph J Bujeaud  
Article 27 passed by voice vote unanimously

#### **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.

Motion made by: Deanna Huot  
Seconded by: Patti Jo Ouellette  
Article 28 passed by voice vote unanimously

#### **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.

Motion made by: Ray D' Amante  
Seconded by: Patricia McTeague  
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 five thousand dollars (\$45,000) for the purpose of purchasing a replacement cruiser. The Selectmen and Budget Committee recommend this Appropriation.

Motion made by: Patti Jo Ouellette  
Seconded by: Karin Martel  
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: Patricia McTeague  
Seconded by: Tamra Ham  
Article 31 passed by voice vote unanimously

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

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

Motion made by: Tamra Ham  
Seconded by: Wendy Tanner  
With some discussion Article 32 passed by voice vote unanimously

Motion made by: Tamra Ham to restrict consideration on Articles 13-32  
Seconded by: OJ Robinson  
Passed by voice vote unanimously

**ARTICLE 33: Transact any other business**

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

Selectmen Jayne Ludwig announced there will be a meeting on workforce housing to be held on March 27, 2017 at 5:30 pm. And for all to please attend as the select board would need all input and thoughts. She also asked if all present liked the new meeting time for town meeting of 6:30pm instead of 7:30pm. All applauded for the new meeting time of 6:30pm.

Patricia McTeague made a motion to dissolve the 2017 Town Meeting  
Seconded by: Jim Spanos  
The Lincoln Town Meeting dissolved at 7:51pm.

I hereby certify that the above return of the annual Lincoln town Meeting of March 14, 2017 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

2018





# Town of Lincoln

## New Hampshire

### Warrant

2018

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 thirtieth (13) day of March, 2018 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 SIX (6) WILL APPEAR ON THE OFFICAL BALLOT AND WILL BE VOTED ON FROM 10:00 AM TO 6:00 PM. ATRICLE SEVEN (7) THROUGH THIRTY THREE (33) WILL BE TAKEN UP DURING THE BUSINESS MEETING BEGINNG 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, Trustee of Trust Funds, Moderator, Planning Board, Zoning Board, and Supervisor of Checklist.

☐ Yes ☐ No

#### Article 02: Planning - District & District Regulations

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 Article VI District and District Regulations, Section B District Regulations, Paragraph 7 Height Requirements, to add Subsection C to exempt uninhabitable structures that are part of a tourist attraction from the height requirements and leave the height limitation to the discretion of the Planning Board as part of the Site Plan Review process. This exemption applies to ski lift towers, amusement rides and amusement towers. The Planning Board may increase the setback requirements for these higher structures as part of the Site Plan Review process.

(Full text of proposed amendments is available on file for full review at the Town Clerk's Office prior to March 13, 2018, and at the polling place on voting day.) Recommended by the Planning Board.

☐ Yes ☐ No

#### Article 03: Planning - Solar Energy Systems

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 add Article VI, Section H, Solar Energy Systems to:

1. Require Land Use Authorization Permits for the installation of Solar Energy Systems capable of producing less than or equal to twenty-five kilowatts (25 kW) of electricity per dwelling unit for residential purposes (single family home or duplex).
2. Require Land Use Authorization Permits and Site Plan Review approval for the installation of Solar Energy Systems capable of producing greater than twenty-five kilowatts (25 kW) of electricity per dwelling unit and less than one Megawatt (1MW) of electricity for vacant land, land with non-residential, commercial or industrial buildings or multi-family housing.
3. Require Land Use Authorization Permits and Site Plan Review approval for the installation of Solar Energy Systems capable of producing equal to or greater than one Megawatt (1 MW) of electricity on vacant land, land with residential and non-residential, commercial or industrial buildings or multi-family housing; a Solar Energy System that

is capable of producing equal to or greater than one Megawatt (1 MW) of electricity is a utility-scale Solar Energy System, and first has to be approved by the State of New Hampshire.

(Full text of proposed amendments is available on file for full review at the Town Clerk's Office prior to March 13, 2018, and at the polling place on voting day.) Recommended by the Planning Board.

☐ Yes ☐ No

#### **Article 04: Planning - Lincoln Sign Regulations**

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-B Lincoln Sign Regulations, Section E Permit Requirements and Review Procedure, Paragraph 10 Sign Classification and Standards, Subparagraph s Portable Sign, Sub-subparagraph ii Standards, Sub-sub-subparagraph (d), to no longer require all portable signs (also known as "A-frame signs" or sandwich board signs) to be removed from public view when the business is not open, but instead require all portable signs be removed from public view prior to the business being closed for a period of fourteen (14) consecutive days or more.

(Full text of proposed amendments is available on file for full review at the Town Clerk's Office prior to March 13, 2018, and at the polling place on voting day.) Recommended by the Planning Board.

☐ Yes ☐ No

#### **Article 05: Planning - Administration**

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town's Land Use Plan Ordinance to amend Article VII Administration, Section B, by adding Paragraph 2, indicating that every applicant for a permit or approval is deemed to have consented to an inspection of the property related to the application as is necessary for the Town to acquire information appropriate to make an informed decision about the application and to determine compliance with the permit, approved plans, conditions of approval, and requirements of the Ordinance. An applicant's refusal to consent to such inspection constitutes grounds for disapproval of the application or for refusal by the Town to issue any Land Use Authorization Permit and Land Use Compliance Certificate relative to the permit or application.

(Full text of proposed amendments is available on file for full review at the Town Clerk's Office prior to March 13, 2018, and at the polling place on voting day.) Recommended by the Planning Board.

☐ Yes ☐ No

#### **Article 06: Planning - Board of Adjustment**

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town's Land Use Plan Ordinance to amend Article VIII Board of Adjustment, Section A Board of Adjustment, Paragraph 5 by authorizing the Zoning Board of Adjustment to consider several new specific criteria in addition to the original four (4) general criteria when determining whether or not to grant a Special Exception, including several specific criteria relative to whether the site is suitable for the proposed development, whether the development is appropriate for the site, whether the proposed use will have a negative impact on the immediate neighborhood, whether the proposed use will be well suited to the availability of public services and facilities.

(Full text of proposed amendments is available on file for full review at the Town Clerk's Office prior to March 13, 2018, and at the polling place on voting day.) Recommended by the Planning Board.

☐ Yes ☐ No

#### **Article 07: Bond Additional Funding Levee**

To see if the Town will vote to raise and appropriate the sum of four hundred ten thousand dollars (\$410,000) 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 four hundred thousand dollars (\$400,000) 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 08: Levee Additional Funding by Taxation**

In the event that Article 7 is defeated, shall the Town vote to raise and appropriate the sum of four hundred thousand dollars (\$400,000) for additional funds needed to rebuild the East Branch Pemigewasset River Granite Block Levee that were approved at the 2016 Town Meeting; to authorize the Selectmen to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project. The said sum of four hundred thousand dollars (\$400,000), less any federal or state funds received for this purpose, to come from taxation. If Article 7 passes, this article will be null and void. The Selectmen and the Budget Committee recommend this appropriation. (majority vote required)

☐ Yes      ☐ No

#### **Article 09: Riverfront Park**

To see if the Town will vote to raise and appropriate the sum of four hundred thousand dollars (\$400,000) for phase one of the Riverfront Park with two hundred thousand dollars (\$200,000) to be received from a grant and the balance of two hundred thousand dollars (\$200,000) to come from taxation. The Selectmen and the Budget Committee recommend this appropriation. (majority vote required)

☐ Yes      ☐ No

#### **Article 10: Operating Budget**

To see if the Town will vote to raise and appropriate the sum of five million nine hundred five thousand fifty one dollars (\$5,905,051) 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 11: CR-Engineering & Planning**

To see if the Town will vote to raise and appropriate twenty six thousand dollars (\$26,000) to be placed in the Engineering & Planning Capital Reserve Fund (created in 1997). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes      ☐ No

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

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

☐ Yes      ☐ No

#### **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.

☐ Yes      ☐ No

#### **Article 14: 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 15: CR-Police Department Equipment**

To see if the Town will vote to raise and appropriate thirty thousand dollars (\$30,000) 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 16: CR-Sewer System Rehabilitation**

To see if the Town will vote to raise and appropriate two hundred thirty one thousand dollars (\$231,000) 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 17: CR-Water System Rehabilitation**

To see if the Town will vote to raise and appropriate one hundred fifty five thousand dollars (\$155,000) 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 18: CR-Roads & Streets Reconstruction**

To see if the Town will vote to raise and appropriate two hundred fourteen thousand five hundred dollars (\$214,500) 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 19: CR-Kanc Rec Area Equipment**

To see if the Town will vote to raise and appropriate twenty thousand dollars (\$20,000) 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 20: CR-Cemetery Maintenance Expendable Trust**

To see if the Town will vote to raise and appropriate sixty thousand dollars (\$60,000) to be placed in the Town Cemetery Maintenance Expendable Trust Fund (created in 2006). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes      ☐ No

#### **Article 21: CR-Property & Building Maintenance**

To see if the Town will vote to raise and appropriate thirty thousand dollars (\$30,000) 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 22: CR-Fire Truck**

To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) 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 23: 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 24: 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 25: CR-Library Building**

To see if the Town will vote to raise and appropriate eighteen thousand five hundred dollars (\$18,500) to be placed in the Library Building Capital Reserve Fund (created in 1991). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes      ☐ No

#### **Article 26: CR-Solid Waste**

To see if the Town will vote to raise and appropriate thirty thousand dollars (\$30,000) to be placed in the Solid Waste Facility Improvements (created 1999). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes      ☐ No

#### **Article 27: CR-Cemetery Expendable Trust Fund**

To see if the Town will vote to raise and appropriate one hundred thirty four dollars (\$134) to be placed in the Town Cemetery Expendable trust Fund (created in 2006). Said sum to come from 2017 unassigned fund balance. This represents the amount paid to the Town for the sale of cemetery lots during Fiscal Year 2017. No amount to be raised from taxation. The Selectman 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 hundred sixty six dollars (\$266) to be placed in the Town Cemetery Trust Fund (created not known). Said sum to come from 2017 unassigned fund balance. This represents the amount paid to the Town for the sale of cemetery lots during Fiscal Year 2017. No amount to be raised from taxation. The Selectman and Budget Committee recommend this appropriation.

☐ Yes      ☐ No

#### **Article 29: Collective Bargaining Agreement**

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

Fiscal Year (or portion thereof) Estimated Increase per fiscal year

2017 \$ 0.00 (9 months)

2018 \$21,180.00

2019 \$27,851.00

2020 \$ 8,832.00 (3 months)

and further to raise and appropriate the sum of twenty one thousand one hundred eighty dollars (\$21,180.00) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement.

This appropriation is not included in the operating budget. The Board of Selectmen and Budget Committee recommend this appropriation. (Majority vote required)

☐ Yes      ☐ No

#### **Article 30: Special Meeting**

Shall the town, if Article #29 is defeated, authorize the governing body to call one special meeting, at its option, to address Article #29 cost items only? (Majority vote)

☐ 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: To allow KENO in Town**

To see if the town will vote to allow the operation of KENO within the town pursuant to the provisions of NH RSA 284:41 through 51.

☐ Yes ☐ No

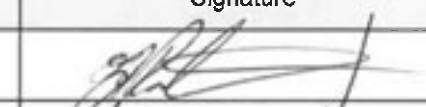
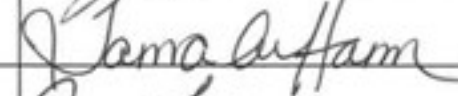
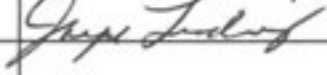
**Article 33: Transact any other business**

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

☐ Yes ☐ No

**Given under our hands, February 12, 2018**

We certify and attest that on or before February 26, 2018, 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	
Tamra Ham	Selectman	
Jayne Ludwig	Selectman	



2018  
MS-737

Proposed Budget

Lincoln

For the period beginning January 1, 2018 and ending December 31, 2018

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 21, 2018

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.

Name	Position
LARRY SUGARMAN	BUDGET COMMITTEE MEMBER
John A. Day, Jr.	Select Committee Member
ALBERT QUINLAN	VICE CHAIRMAN BUDGET COMMITTEE
Suzanne G. Conrad	Budget Committee member
Michael J. Fernald	Budget Committee Chair
Jackie Washburn	member
Brianne A. Hall	member
Robert G. Barker	member
Cynthia D. Mayfield	member

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

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







**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-737**

**Appropriations**

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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	10	\$432,457	\$429,842	\$500,669	\$0	\$500,669	\$0
4140-4149	Election, Registration, and Vital Statistics	10	\$1,725	\$2,284	\$5,260	\$0	\$5,260	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	10	\$135,000	\$565,699	\$135,000	\$0	\$135,000	\$0
4155-4159	Personnel Administration	10	\$877,084	\$758,616	\$904,570	\$0	\$904,570	\$0
4191-4193	Planning and Zoning	10	\$94,765	\$113,048	\$103,747	\$0	\$103,747	\$0
4194	General Government Buildings	10	\$45,450	\$48,506	\$45,950	\$0	\$45,950	\$0
4195	Cemeteries	10	\$21,200	\$18,348	\$21,200	\$0	\$21,200	\$0
4196	Insurance	10	\$113,187	\$113,187	\$105,291	\$0	\$105,291	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
	<b>General Government Subtotal</b>		<b>\$1,720,868</b>	<b>\$2,049,530</b>	<b>\$1,821,687</b>	<b>\$0</b>	<b>\$1,821,687</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	10	\$1,050,060	\$998,992	\$1,065,975	\$0	\$1,065,975	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	10	\$138,352	\$138,215	\$130,687	\$0	\$130,687	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	10	\$9,000	\$8,549	\$9,000	\$0	\$9,000	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Public Safety Subtotal</b>		<b>\$1,197,412</b>	<b>\$1,145,756</b>	<b>\$1,205,662</b>	<b>\$0</b>	<b>\$1,205,662</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





New Hampshire  
Department of  
Revenue Administration

2018  
MS-737

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	10	\$334,872	\$308,332	\$325,996	\$0	\$325,996	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	10	\$47,000	\$48,591	\$47,000	\$0	\$47,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal					\$372,996	\$0	\$372,996	\$0
<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	10	\$276,669	\$288,099	\$292,982	\$0	\$292,982	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	10	\$250,250	\$206,136	\$250,250	\$0	\$250,250	\$0
Sanitation Subtotal					\$543,232	\$0	\$543,232	\$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	10	\$337,699	\$326,141	\$368,185	\$0	\$368,185	\$0
Water Distribution and Treatment Subtotal					\$368,185	\$0	\$368,185	\$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
Electric Subtotal					\$0	\$0	\$0	\$0





**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-737**

**Appropriations**

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuig FY (Recommended)	Selectmen's Appropriations Ensuig FY (Not Recommended)	Budget Committee's Appropriations Ensuig FY (Recommended)	Budget Committee's Appropriations Ensuig FY (Not Recommended)
<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	10	\$66,609	\$66,609	\$102,629	\$0	\$102,629	\$0
	<b>Health Subtotal</b>		<b>\$66,609</b>	<b>\$66,609</b>	<b>\$102,629</b>	<b>\$0</b>	<b>\$102,629</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	10	\$7,520	\$3,714	\$5,500	\$0	\$5,500	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$7,520</b>	<b>\$3,714</b>	<b>\$5,500</b>	<b>\$0</b>	<b>\$5,500</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	10	\$413,935	\$369,012	\$453,262	\$0	\$453,262	\$0
4550-4559	Library	10	\$113,320	\$108,842	\$117,952	\$0	\$117,952	\$0
4583	Patriotic Purposes	10	\$6,375	\$5,646	\$10,575	\$0	\$10,575	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$533,630</b>	<b>\$483,500</b>	<b>\$581,789</b>	<b>\$0</b>	<b>\$581,789</b>	<b>\$0</b>
<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
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

2018  
MS-737

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	10	\$661,151	\$660,584	\$720,793	\$0	\$720,793	\$0
4721	Long Term Bonds and Notes - Interest	10	\$221,079	\$210,621	\$182,577	\$0	\$182,577	\$0
4723	Tax Anticipation Notes - Interest	10	\$1	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$882,231</b>	<b>\$871,206</b>	<b>\$903,371</b>	<b>\$0</b>	<b>\$903,371</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$45,000	\$44,925	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$163,000	\$60,000	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$208,000</b>	<b>\$104,925</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<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>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>			<b>\$5,862,760</b>	<b>\$5,902,539</b>	<b>\$5,905,051</b>	<b>\$0</b>	<b>\$5,905,051</b>	<b>\$0</b>







Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	07	\$0	\$0	\$10,000	\$0	\$10,000	\$0
	<b>Purpose: Bond Additional Funding Levee</b>							
4909	Improvements Other than Buildings	07	\$0	\$0	\$400,000	\$0	\$400,000	\$0
	<b>Purpose: Bond Additional Funding Levee</b>							
4909	Improvements Other than Buildings	08	\$0	\$0	\$400,000	\$0	\$400,000	\$0
	<b>Purpose: Levee Additional Funding by Taxation</b>							
4915	To Capital Reserve Fund	11	\$10,000	\$10,000	\$26,000	\$0	\$26,000	\$0
	<b>Purpose: CR-Engineering &amp; Planning</b>							
4915	To Capital Reserve Fund	12	\$4,000	\$4,000	\$10,000	\$0	\$10,000	\$0
	<b>Purpose: CR-Community Building</b>							
4915	To Capital Reserve Fund	13	\$58,000	\$58,000	\$96,000	\$0	\$96,000	\$0
	<b>Purpose: CR-Public Works Vehicle &amp; Equipment</b>							
4915	To Capital Reserve Fund	14	\$25,000	\$25,000	\$25,000	\$0	\$25,000	\$0
	<b>Purpose: CR-Revaluation</b>							
4915	To Capital Reserve Fund	15	\$25,000	\$25,000	\$30,000	\$0	\$30,000	\$0
	<b>Purpose: CR-Police Department Equipment</b>							
4915	To Capital Reserve Fund	16	\$151,000	\$151,000	\$231,000	\$0	\$231,000	\$0
	<b>Purpose: CR-Sewer System Rehabilitation</b>							
4915	To Capital Reserve Fund	17	\$75,000	\$75,000	\$155,000	\$0	\$155,000	\$0
	<b>Purpose: CR-Water System Rehabilitation</b>							
4915	To Capital Reserve Fund	18	\$580,000	\$580,000	\$214,500	\$0	\$214,500	\$0
	<b>Purpose: CR-Roads &amp; Streets Reconstruction</b>							
4915	To Capital Reserve Fund	19	\$15,000	\$15,000	\$20,000	\$0	\$20,000	\$0
	<b>Purpose: CR-Kanc Rec Area Equipment</b>							
4915	To Capital Reserve Fund	20	\$0	\$0	\$60,000	\$0	\$60,000	\$0
	<b>Purpose: CR-Cemetery Maintenance Expendable Trust</b>							



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-737**

**Special Warrant Articles**

4915	To Capital Reserve Fund	21	\$38,500	\$38,500	\$30,000	\$0	\$30,000	\$0
<i>Purpose: CR-Property &amp; Building Maintenance</i>								
4915	To Capital Reserve Fund	22	\$100,000	\$100,000	\$10,000	\$0	\$10,000	\$0
<i>Purpose: CR-Fire Truck</i>								
4915	To Capital Reserve Fund	23	\$40,000	\$40,000	\$40,000	\$0	\$40,000	\$0
<i>Purpose: CR-Employee Separation</i>								
4915	To Capital Reserve Fund	24	\$2,000	\$2,000	\$2,000	\$0	\$2,000	\$0
<i>Purpose: CR-Library Technology</i>								
4915	To Capital Reserve Fund	25	\$23,500	\$23,500	\$18,500	\$0	\$18,500	\$0
<i>Purpose: CR-Library Building</i>								
4915	To Capital Reserve Fund	26	\$0	\$0	\$30,000	\$0	\$30,000	\$0
<i>Purpose: CR-Solid Waste</i>								
4915	To Capital Reserve Fund	27	\$1,272	\$1,272	\$134	\$0	\$134	\$0
<i>Purpose: CR-Cemetery Expendable Trust Fund</i>								
4915	To Capital Reserve Fund	28	\$2,528	\$2,528	\$266	\$0	\$266	\$0
<i>Purpose: CR-Cemetery Trust Fund</i>								
<b>Total Proposed Special Articles</b>			<b>\$1,150,800</b>	<b>\$1,150,800</b>	<b>\$1,808,400</b>	<b>\$0</b>	<b>\$1,808,400</b>	<b>\$0</b>





Individual Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
4155-4159	Personnel Administration	29	\$0	\$0	\$3,338	\$0	\$3,338	\$0
<i>Purpose: Collective Bargaining Agreement</i>								
4210-4214	Police	29	\$0	\$0	\$17,842	\$0	\$17,842	\$0
<i>Purpose: Collective Bargaining Agreement</i>								
4909	Improvements Other than Buildings	31	\$0	\$0	\$28,000	\$0	\$28,000	\$0
<i>Purpose: Highway Block Grant Program</i>								
4909	Improvements Other than Buildings	09	\$0	\$0	\$400,000	\$0	\$400,000	\$0
<i>Purpose: Riverfront Park</i>								
Total Proposed Individual Articles			\$0	\$0	\$449,180	\$0	\$449,180	\$0



New Hampshire  
Department of  
Revenue Administration

2018  
MS-737

Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Taxes</b>					
3120	Land Use Charge Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes	10	\$196,768	\$196,000	\$196,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	10	\$57,619	\$50,000	\$50,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$254,387	\$246,000	\$246,000
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	10	\$6,592	\$5,450	\$5,450
3220	Motor Vehicle Permit Fees	10	\$357,776	\$320,000	\$320,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	10	\$46,078	\$44,500	\$44,500
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$410,446	\$369,950	\$369,950
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	10	\$88,971	\$85,000	\$85,000
3353	Highway Block Grant	10	\$66,287	\$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)	10	\$36,976	\$37,300	\$37,300
3379	From Other Governments	10	\$377,223	\$455,793	\$455,793
State Sources Subtotal			\$569,457	\$606,093	\$606,093







**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-737**

**Revenues**

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Charges for Services</b>					
3401-3406	Income from Departments	10	\$172,565	\$137,794	\$137,794
3409	Other Charges		\$0	\$0	\$0
	<b>Charges for Services Subtotal</b>		<b>\$172,565</b>	<b>\$137,794</b>	<b>\$137,794</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	10	\$8,813	\$500	\$500
3502	Interest on Investments	10	\$8,493	\$8,400	\$8,400
3503-3509	Other	10	\$62,400	\$62,500	\$62,500
	<b>Miscellaneous Revenues Subtotal</b>		<b>\$79,706</b>	<b>\$71,400</b>	<b>\$71,400</b>
<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>Interfund Operating Transfers In Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes	07	\$0	\$400,000	\$400,000
9998	Amount Voted from Fund Balance		\$123,800	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>		<b>\$123,800</b>	<b>\$400,000</b>	<b>\$400,000</b>
	<b>Total Estimated Revenues and Credits</b>		<b>\$1,610,361</b>	<b>\$1,831,237</b>	<b>\$1,831,237</b>



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-737**

**Budget Summary**

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$5,654,760	\$5,905,051	\$5,905,051
Special Warrant Articles	\$1,062,000	\$1,808,400	\$1,808,400
Individual Warrant Articles	\$296,800	\$449,180	\$449,180
Total Appropriations	\$7,013,560	\$8,162,631	\$8,162,631
Less Amount of Estimated Revenues & Credits	\$1,610,361	\$1,831,237	\$1,831,237
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$5,403,199</b>	<b>\$6,331,394</b>	<b>\$6,331,394</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$8,162,631</b>
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$720,793
3. Interest: Long-Term Bonds & Notes	\$182,577
4. Capital outlays funded from Long-Term Bonds & Notes	\$400,000
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$1,303,370
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$6,859,261</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$685,926
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$21,180
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. 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 12)</b>	<b>\$8,848,557</b>

## NOTES

# 2017 INVENTORY OF TOWN PROPERTY

Map/Lot	Description	Acres	Bldg. Value	Land 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	161,300	278,700	440,000
112-011000-00-00000	Sewer Treatment Facility	20.000	6,434,900	262,400	6,697,300
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	439,400	122,800	562,200
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	0	8,400
124-065000-00-00000	Kancamagus Highway	16.000		326,400	326,400
124-066000-BG-00000	Water Treatment Plant	0.000	690,900	0	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>\$ 10,275,400</b>	<b>\$ 3,528,100</b>	<b>\$ 13,803,500</b>



**2017 Payroll By Department**  
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
<b>CEMETERY</b>				
Beaudin II, Paul J	\$ 138.36	\$ -	\$ -	\$ 138.36
Lehouillier, Gene	\$ 7,350.47	\$ -	\$ -	\$ 7,350.47
<b>ELECTIONS</b>				
Haynes, Nina	\$ 125.00	\$ -	\$ -	\$ 125.00
Kuplin, Laurel	\$ 315.00	\$ -	\$ -	\$ 315.00
Thomas, Randall	\$ 125.00	\$ -	\$ -	\$ 125.00
<b>EXECUTIVE &amp; OFFICIALS</b>				
Burbank, Alfred	\$ 88,450.00	\$ -	\$ -	\$ 88,450.00
Hart, Johnna	\$ 47,840.00	\$ -	\$ -	\$ 47,840.00
Ham, Tamra	\$ 6,182.52	\$ -	\$ -	\$ 6,182.52
Jones, Helen	\$ 59,906.72	\$ 1,323.00	\$ -	\$ 61,229.72
Leslie, Jane	\$ 41,652.80	\$ 3,929.36	\$ -	\$ 45,582.16
Ludwig, Jayne	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Paine, Shannon	\$ 360.00	\$ -	\$ -	\$ 360.00
Pelchat, Mary	\$ 7,689.00	\$ 272.26	\$ -	\$ 7,961.26
Robinson, Orrin J.	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Rolando, Julie	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00
Tanner, Wendy	\$ 14,771.92	\$ 255.33	\$ 1,200.43	\$ 16,227.68
Wetherell, Robert	\$ 600.00	\$ -	\$ -	\$ 600.00
<b>WATER DEPARTMENT</b>				
Beaudin, David W. (WT & PW)	\$ 52,460.06	\$ 11,560.52	\$ -	\$ 64,020.58
Welch, Joshua	\$ 6,350.00	\$ -	\$ -	\$ 6,350.00
<b>LIBRARY</b>				
Duffield, Vivica	\$ 22,816.91	\$ 52.35	\$ -	\$ 22,869.26
Horne, Sharon	\$ 4,363.20	\$ -	\$ -	\$ 4,363.20
Peltier, Janet (LB & Checklist)	\$ 3,308.90	\$ -	\$ -	\$ 3,308.90
Riley, Carol (LB & Checklist)	\$ 48,155.00	\$ -	\$ -	\$ 48,155.00
<b>PLANNING &amp; ZONING OFFICE</b>				
Bont, Carole	\$ 56,850.74	\$ 6,764.45	\$ -	\$ 63,615.19
<b>SOLID WASTE FACILITY</b>				
Christenson, Scot	\$ 520.00	\$ -	\$ -	\$ 520.00
Clark, Russell	\$ 34,457.52	\$ 710.05	\$ -	\$ 35,167.57
Conn, James	\$ 39,209.84	\$ 550.10	\$ -	\$ 39,759.94
Dovholuk, Michael	\$ 13,500.73	\$ 227.12	\$ -	\$ 13,727.85
Georgia, Robert	\$ 112.00	\$ -	\$ -	\$ 112.00
<b>DEPARTMENT OF PUBLIC WORKS</b>				
Dovholuk, David (PW & REC)	\$ 29,965.52	\$ 2,688.13	\$ 6,612.09	\$ 39,265.74
Hadaway, Nathan	\$ 69,092.40	\$ -	\$ -	\$ 69,092.40
Hart, Daryl J.	\$ 41,285.74	\$ 4,065.04	\$ -	\$ 45,350.78
Nicoll III, Andrew	\$ 47,221.04	\$ 4,538.00	\$ -	\$ 51,759.04
Nicoll, Andrew M.	\$ 4,690.00	\$ 967.51	\$ -	\$ 5,657.51
<b>FIRE DEPARTMENT</b>				
Baker, Ryan	\$ 1,562.50	\$ -	\$ -	\$ 1,562.50
Baron, Rayn	\$ 581.25	\$ -	\$ -	\$ 581.25
Barr, Robert	\$ 337.50	\$ -	\$ -	\$ 337.50
Beard, Ronald R. (PW & FD)	\$ 51,560.80	\$ -	\$ -	\$ 51,560.80
Dutilly, Matthew	\$ 1,566.00	\$ -	\$ -	\$ 1,566.00
Fairbrother, Ryan	\$ 6,194.75	\$ -	\$ -	\$ 6,194.75
Fiorentino, Matthew	\$ 2,072.25	\$ -	\$ -	\$ 2,072.25
Formalarie, Andrew (FD & PD)	\$ 4,426.30	\$ -	\$ -	\$ 4,426.30
Harrington, Jessica	\$ 2,672.50	\$ -	\$ -	\$ 2,672.50
Homan, Clifford	\$ 3,197.25	\$ -	\$ -	\$ 3,197.25
Kenney, Robert	\$ 3,894.90	\$ -	\$ -	\$ 3,894.90
Snyder, Nicholas	\$ 162.50	\$ -	\$ -	\$ 162.50

**2017 Payroll By Department**  
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
<b>FIRE DEPARTMENT (continued)</b>				
Sullivan, James	\$ 1,393.75	\$ -	\$ -	\$ 1,393.75
Surette, Casey	\$ 718.75	\$ -	\$ -	\$ 718.75
Swarbrick, Michael	\$ 555.00	\$ -	\$ -	\$ 555.00
Tomaso, David	\$ 1,471.50	\$ -	\$ -	\$ 1,471.50
Wells, Cassie	\$ 1,887.50	\$ -	\$ -	\$ 1,887.50
<b>RECREATION DEPARTMENT</b>				
Aprin-Meagher, Skyla	\$ 5,485.15	\$ -	\$ -	\$ 5,485.15
Alvarez Jr., Michael	\$ 140.04	\$ -	\$ -	\$ 140.04
Bartlett, Florence	\$ 246.10	\$ -	\$ -	\$ 246.10
Bartlett, John A.	\$ 3,053.24	\$ -	\$ -	\$ 3,053.24
Belanger, Jake	\$ 2,367.91	\$ -	\$ -	\$ 2,367.91
Boyle, Isabella	\$ 2,647.50	\$ -	\$ -	\$ 2,647.50
Boyle, Jill-Anne	\$ 659.05	\$ -	\$ -	\$ 659.05
Conn Jr., Ralph	\$ 3,355.68	\$ -	\$ -	\$ 3,355.68
Corey, Heidi	\$ 222.21	\$ -	\$ -	\$ 222.21
Corey, Marcus	\$ 384.08	\$ -	\$ -	\$ 384.08
Dovholuk, Max	\$ 1,493.64	\$ -	\$ -	\$ 1,493.64
Dovholuk, Oliver	\$ 3,146.66	\$ -	\$ -	\$ 3,146.66
Duguay, Jane	\$ 1,429.45	\$ -	\$ -	\$ 1,429.45
Goodbout, Darlene	\$ 54.87	\$ -	\$ -	\$ 54.87
Gutro, Matthew	\$ 442.00	\$ -	\$ -	\$ 442.00
Ham, Kayleigh	\$ 1,212.00	\$ -	\$ -	\$ 1,212.00
Jenkins, Nathan	\$ 574.52	\$ -	\$ -	\$ 574.52
Klepser, Kristene	\$ 30.90	\$ -	\$ -	\$ 30.90
Knowlton, Nicole	\$ 3,624.00	\$ -	\$ -	\$ 3,624.00
Loukes, Aaron L	\$ 393.76	\$ -	\$ -	\$ 393.76
Morris, Kristie	\$ 171.70	\$ -	\$ -	\$ 171.70
Murphy, Alexandra	\$ 2,859.59	\$ -	\$ -	\$ 2,859.59
Rand, Heather	\$ 1,669.22	\$ -	\$ -	\$ 1,669.22
Robinson, Elisa	\$ 158.54	\$ -	\$ -	\$ 158.54
Sawyer, Owen	\$ 3,277.98	\$ -	\$ -	\$ 3,277.98
Sellingham, Kara	\$ 2,262.42	\$ -	\$ -	\$ 2,262.42
Smith, Adam	\$ 1,541.91	\$ -	\$ -	\$ 1,541.91
Talbott, Martha	\$ 122.65	\$ -	\$ -	\$ 122.65
Thibault, Benjamin	\$ 593.87	\$ -	\$ -	\$ 593.87
Tower, Tara	\$ 51,020.00	\$ -	\$ -	\$ 51,020.00
Vance, Justin	\$ 768.69	\$ -	\$ -	\$ 768.69
Weden, Laurian	\$ 193.67	\$ -	\$ -	\$ 193.67
Wilson, Geoffrey	\$ 76.72	\$ -	\$ -	\$ 76.72
<b>COMMUNITY CENTER</b>				
Bartlett, Viking	\$ 55.00	\$ -	\$ -	\$ 55.00
Brooks, Christopher	\$ 5,565.00	\$ -	\$ -	\$ 5,565.00
Chase, Shawna	\$ 9,738.90	\$ -	\$ -	\$ 9,738.90
Hewes, Shannon	\$ 5,288.53	\$ -	\$ -	\$ 5,288.53
Lamoureux, Daniel	\$ 38,752.00	\$ 678.75	\$ -	\$ 39,430.75
Ledouz, Tatiana	\$ 4,062.50	\$ -	\$ -	\$ 4,062.50
Miville, Alexis	\$ 2,538.25	\$ -	\$ -	\$ 2,538.25
Saulnier, Jody	\$ 1,645.00	\$ -	\$ -	\$ 1,645.00
Stone, Lyndsi	\$ 3,705.00	\$ -	\$ -	\$ 3,705.00
Tower, Samantha	\$ 6,154.02	\$ -	\$ -	\$ 6,154.02
Vance Meghann	\$ 249.29	\$ -	\$ -	\$ 249.29
Welch, Dakema	\$ 4,190.00	\$ -	\$ -	\$ 4,190.00
				\$ 1,074,882.93

**2017 Payroll By Department**  
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Detail Wages	Separation/ Retirement Wages	Gross Wages
<b>POLICE DEPARTMENT</b>					
Arcieri, Seth	\$ 20,624.51	\$ 1,760.31	\$ 208.00	\$ 3,155.89	\$ 25,748.71
Baker, Kara	\$ 36,955.20	\$ 3,005.28	-	-	\$ 39,960.48
Beaudry Jr, Howard	\$ 1,741.73	-	-	-	\$ 1,741.73
Bujeaud, Joseph J.	\$ 42,841.41	\$ 3,702.94	-	-	\$ 46,544.35
Burnham, Jeffrey	\$ 66,720.75	-	\$ 6,032.00	-	\$ 72,752.75
Caulder, Jeffrey	\$ 416.00	-	-	-	\$ 416.00
Davis, Conor	\$ 18,003.58	\$ 1,031.00	\$ 520.00	-	\$ 19,554.58
Deluca, Joseph P	\$ 62,478.70	\$ 3,258.84	\$ 2,522.00	-	\$ 68,259.54
Durning, Jane	\$ 34,171.92	\$ 4,029.00	-	-	\$ 38,200.92
Gaites, John	\$ 13,302.28	\$ 930.81	-	\$ 2,517.12	\$ 16,750.21
Hafey, Caroline	\$ 18,174.63	\$ 1,031.90	\$ 520.00	-	\$ 19,726.53
Lowe, Kristopher	\$ 34,890.69	\$ 1,077.44	\$ 1,040.00	-	\$ 37,008.13
Perry, Russell	\$ 48,466.32	\$ 5,510.47	\$ 1,898.00	-	\$ 55,874.79
Smith, Theodore P.	\$ 85,000.24	-	\$ 1,248.00	-	\$ 86,248.24
Snyder, Amy	\$ 33,677.58	\$ 3,015.30	-	-	\$ 36,692.88
Stevens, Bonnie	\$ 2,873.48	\$ 178.24	-	-	\$ 3,051.72
Stevens, Michael E.	\$ 63,681.38	\$ 5,393.47	\$ 598.00	-	\$ 69,672.85
Storey, Christopher	\$ 46,641.34	\$ 2,124.53	\$ 1,872.00	-	\$ 50,637.87
Waldman, Steven	\$ 54,883.14	\$ 2,531.76	\$ 1,248.00	-	\$ 58,662.90
*Weden, Michael	\$ 6,256.65	\$ 155.96	-	-	\$ 6,412.61
Wetherell, Jodi	\$ 23,681.81	\$ 2,878.24	-	-	\$ 26,560.05
Wood, Jeannine	\$ 50,666.41	\$ 2,965.73	\$ 2,106.00	-	\$ 55,738.14
					\$ 836,215.98

\*Includes Fire Department

# Long Term Debt Schedule

**TOWN OF LINCOLN**  
**BOG, PARKER, MALTAIS FARM, AND GOODBOUT ROAD UPGRADES**  
**2010 SERIES B - People's Bank**  
**\$1,084,000 FOR 10 YEARS**

	Principal Balance	Rate	Principal Payment	Interest Payment	Total Payment
<b>Beginning Balance</b>	<b>535,000.00</b>				
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
			\$ 320,000.00	\$ 48,550.00	\$ 365,925.00

**TOWN OF LINCOLN**  
**WATER PROJECTS 2003 RTE3/MANSION HILL**  
**\$2,050,000 FOR 20 YEARS**

	Principal Balance	Rate	Principal Payment	Interest Payment	Total Payment
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>\$700,000.00</b>	<b>\$133,400.00</b>	<b>\$833,400.00</b>

**TOWN OF LINCOLN  
WASTEWATER TREATMENT 2003 PROJECTS  
\$1,200,000 FOR 20 YEARS**

	<b>Principal Balance</b>	<b>Rate</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
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>\$420,000.00</b>	<b>\$80,040.00</b>	<b>\$500,040.00</b>

**TOWN OF LINCOLN  
2014 River Intake  
\$270,000 - 5 years - Union Bank**

	<b>Principal Balance</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
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>\$166,653.06</b>	<b>\$6,657.68</b>	<b>\$173,310.74</b>



**TOWN OF LINCOLN**  
**BOND (91-01) People's Bank**  
**\$1,099,600.00**

	<b>Principal Balance</b>	<b>Rate</b>	<b>Principal Payment</b>	<b>Interest Payment</b>
February 15, 2017	\$626,000.00	4.00%	\$67,000.00	\$12,145.00
August 15, 2017	\$559,000.00	4.00%	\$66,000.00	\$10,805.00
February 15, 2018	\$493,000.00	5.00%	\$69,000.00	\$9,485.00
August 15, 2018	\$424,000.00	3.00%	\$69,000.00	\$7,760.00
February 15, 2019	\$355,000.00	4.00%	\$71,000.00	\$6,725.00
August 15, 2019	\$284,000.00	2.00%	\$72,000.00	\$5,305.00
February 15, 2020	\$212,000.00	4.00%	\$71,500.00	\$4,585.00
August 15, 2020	\$140,500.00	4.00%	\$71,500.00	\$3,155.00
February 15, 2021	\$69,000.00	5.00%	\$69,000.00	\$1,725.00
<b>TOTAL</b>			<b>\$626,000.00</b>	<b>\$61,690.00</b>

**TOWN OF LINCOLN**  
**WATER BOND (91-03) People's Bank**  
**\$291,000.00**

	<b>Principal Balance</b>	<b>Rate</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
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>\$181,500.00</b>	<b>\$22,712.50</b>	<b>\$204,212.50</b>

## 2018 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 28 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, lift people out of poverty and instill hope and opportunity in those caught in the hold of the heroin epidemic.

We've made important, bipartisan investments that greatly benefited our region in previous legislative sessions, and I will fight any effort 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. But we need to do more; New Hampshire is the wealthiest state in the country, but the North Country's median income is higher than only two states.

The gap between the affluent and everyone else is growing. And the state continues to underfund important programs that will create an economy that works for all people, especially those in rural, often-forgotten places.



# STATE OF NEW HAMPSHIRE

## HOUSE OF REPRESENTATIVES

### CONCORD

Dear Voters and Residents of Lincoln,

It has been a pleasure to return to Concord to represent you at the State House. I have enjoyed this opportunity very much. Thank you.

I welcome any request to be of assistance to the towns and residents I represent. I look forward to attending any meeting or gathering of any number of individuals to hear what is on your mind. I assisted the Town of Lincoln on a few issues and welcome the same requests from both Woodstock and Waterville Valley. As a school and town official, I am quite aware of the importance of keeping my eye out for bills that might negatively impact us and/or be a good thing.

I intend to contact all three towns soon to see if there is interest in my being present at the town offices once a month to be available to hear concerns or answer questions. The best way to reach me otherwise is by using my personal e-mail account [bdham@roadrunner.com](mailto:bdham@roadrunner.com) or cell phone 603-348-7408. If you wish to send me something by mail, my address is 796 Daniel Webster Highway, North Woodstock, NH 03262. I receive hundreds of e-mail from folks from all over each week. Please identify in the subject line that you live in or are associated with our district so I am sure to read it first! It can be nearly impossible to get through all the e-mails daily!

We in Concord are busier than ever with hundred of bills that may be of interest to you. The calendar for deliberations the following week is published on the State of New Hampshire General Court web-site every Friday. Please feel free to view that, and attend hearings. You will find many issues that peak your interest; impact our local governments, schools, and businesses that affect the economy or environment, and most importantly, our rights as individuals. I want to make the right choices. Input is welcomed!

I serve on the Criminal Justice and Public Safety Committee - a terrific committee- involved in important public safety and individual rights issues. I can and do testify before other committees on other topics.

Over the summer is a good time to think through any bills we might want considered for the next session. I can bring a topic to legislative services for review and drafting. I welcome that opportunity.

Best wishes to all of you.

Respectfully submitted,

State Representative Bonnie Ham

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:

- Continue to play a key role in the administration and compliance of federal regulations for funding received for infrastructure improvements at the former Wausau paper mill site in Groveton.
- Completed a pedestrian and bicycle improvement plan for the Town of Littleton.
- Assisted the Town of Plymouth with updating their Master Plan.
- Assisted Mountain Lakes with updating their Master Plan.
- Provided grant writing and technical assistance to assist communities, highlight of this work is the awarded \$500,000 CDBG to retain and create jobs at the Friendship House in Bethlehem.
- Administered and provided technical assistance to Northern Border Regional Commission (NBRC) grants within the region.
- Coordinated household hazardous waste collection events serving 26 towns in the region.
- Assisted NH Fish & Game, Trout Unlimited, and Plymouth State University with an inventory and assessment of stream crossings in the Ammonoosuc watershed. This was the first culvert assessment that gathered data for us by all three state agencies with an interest in road crossings, Department of Transportation, Environmental Services and Fish & Game.
- 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 200 traffic counts (183 for NHDOT and 26 locally-requested counts) throughout the region to provide consistent and reliable data for use when planning infrastructure improvements.
- Completed the Corridor Management Plan for the Mountain Road Scenic Byway and assisted with implementing recommendations in four Scenic Byways in the region. Inventoried pavement condition on local roads in three communities.
- 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.
- Facilitated bulk purchase by communities of the NH Planning and Land Use Regulations

All of us here at North Country Council look forward to serving your community. NCC is your organization. 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,

Jo Lacaille  
Board Chair

161 Main Street Littleton, NH 03561 – 603-444-6303 – [www.nccouncil.org](http://www.nccouncil.org)



## Linwood Ambulance Service 2017 Annual Report

Linwood Ambulance Service responded to 707 calls for service in 2017. That is an increase of over 60 calls. Those calls sometimes come during terrible weather in the wee hours of the night and on holidays. There are many times multiple calls are happening. In fact, about 100 calls each year are covered with a back-up crew with a second ambulance after the duty crew is already engaged on a call. About 30 times a year a third ambulance is requested. In our small resort community, we become a city. "Small" in number of residents, not the 200-square miles we cover. An enormous thank you to our members for all they do!



Now is the time to join the ambulance service! The board of directors have made scholarships available for residents to take initial EMS courses. Find out more about your ambulance service at [www.linwoodambulance.com](http://www.linwoodambulance.com) and follow us on Facebook.

We are excited to be planning a second fundraiser. During the summer of 2018 the first annual Running of the Bears 5k is headed your way. We are excited to partner with Clark's Trading Post and produce this event. This 5k will be perfect for the competitor and be family friendly. This joins our wildly successful tennis tournament, hosted by the Village of Loon Mountain Swim and Tennis Club, that local business support so generously.

On a personal note, I am full of so many emotions as I write my finally annual report. At the end of 2017, I notified the board of directors I will be stepping down as the EMS Chief. Linwood



Ambulance Service is a critical benefit to this community. Our efforts, volunteers, and frugal ways keep the cost of EMS low to the taxpayer. While EMS is part of your public safety, you will note how little our budget request is. In the past, we have not asked tax payers to build our station, buy apparatus, or pave our drive-way. I do hope you realize the significance of Linwood Ambulance Service. This community is very lucky to have such a service.



**AMMONOOSUC COMMUNITY HEALTH SERVICES, INC.**  
**Town of Lincoln 2017**

---

ACHS has been **providing comprehensive primary preventive health care to anyone, regardless of their ability to pay since 1975**. 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 \$1,500 - \$2000 (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
- Pharmacy Services - In-house Pharmacy, Medication Management, Low-Cost Drug Program
- Financial Services - Sliding Fee Scale for eligible patients
- Affordable Vision Program

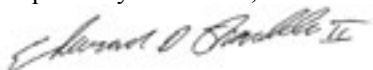
**ACHS Statistics (FY 2016-2017)**

- Number of Unduplicated Clients Served: Medical 9,450, Dental 1,234, Behavioral 539, Enabling 65, Vision 143
- Number of Visits: Medical 32,810, Dental 3,904, Behavioral 3,559, Enabling 95, Vision 160
- Client/Payor Mix: 14.5% Medicaid, 22.8% Medicare, 10.5% Uninsured, 47.2% Insured
- Value of free medications provided to our patients: \$272,371
- Value of discounted health care services provided to our patients: \$1,061,670 total; Medical \$360,166, Dental \$456,205, Behavioral Health \$15,614, Pharmacy \$229,684

**Town of Lincoln Statistics**

- Total # of Patients – 96
- Total # of Medicaid Patients – 8
- Total # of Medicare Patients – 20
- Total # of Self-Paying Patients – 9
- Total # of Sliding Fee Scale Patients – 15

Respectfully Submitted,



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

### **Town Specific Annual Report 2017 - Lincoln**

North Country Home Health & Hospice Agency provides quality services that include home health, hospice, nursing, rehabilitation, social services, homemaking and long-term care in 48 towns, covering all of Coos County and northern Grafton County. **In 2017, for the Town of Lincoln, we provided 1,182 visits with services to 39 clients (8 of which were Hospice and the remaining were Home Health and Long-Term Care clients).** We are committed to our community in that we provide community health clinics and screenings such as blood pressure checks and foot care clinics, health education programs, and a bereavement support group.

Hospice Care focuses on quality of life and provides support to the patient and their caregivers in achieving their goals and wishes. Our compassionate team, made up of physicians, nurses, social workers, home health aides, spiritual counselors, therapists and volunteers, work with the patient to achieve their goal. Services provided to the patient and their caregivers include: management of pain and symptoms, assisting patients with the emotional, spiritual and psychosocial aspects of dying, and provides needed medications, medical equipment and medical supplies. Also included is family/caregiver education on the provision of care and short-term inpatient treatment for management of symptoms that cannot be managed in the home environment or is needed for caregiver respite. Bereavement counseling for surviving family members and friends is also provided. An individual electing hospice care is not giving up on living, rather, making the decision to focus on quality of life. Hospice care provides a high level of quality medical care with a different focus from the traditional medical model.

Home Health Care is critical to serving the growing health care needs of this community. Our skilled clinical team can monitor health problems and provide disease management within the comfort of the home setting, which helps prevent more costly health care such as hospitalization and long term institutional care.

North Country Home Health & Hospice Agency and our Board of Directors are extremely grateful to the Town of Lincoln for its support of our agency. This allows us to fulfill our mission to provide services to all individuals regardless of their ability to pay. North Country Home Health & Hospice Agency is committed to providing services in Lincoln to support clients and their families to remain in the comfort of their homes, in a safe and supportive environment, and to improve overall health outcomes in the community.



In my first year as the Executive Director of the Western White Mountains Chamber of Commerce we've seen many positive changes for our organization, including a move to the Clark Family Plaza on Main Street in North Woodstock. Our new location provides ample visibility and parking, as well as an inviting and welcoming space for our members, area visitors, and community residents.

The New England Brewfest, one of the chamber's signature events, has been hosted in Lincoln for the past 13 years, and at Loon Mountain Resort for the past three years. In 2017 this weekend-long celebration of craft beer brought nearly 2,500 people to the area. These visitors not only participated in the Brewfest related events but supported our local economy by staying overnight in the area, eating at area restaurants, and visiting our local attractions. This event has seen tremendous growth and will continue to be a significant draw for visitors to our area.

Along with the New England Brewfest, the chamber produced and supported a number of other special events during 2017 including the Murder Mystery Weekend, Independence Day Celebration, Labor Day Rubber Ducky Regatta, Small Business Saturday, and the Woodstock Winter Festival. These annual events help to expose our destination to new visitors, encourages visitors to come back year after year, and engages with our local community members.

The success that the Western White Mountains Chamber of Commerce saw in 2017 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.

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 many years to come.

Sincerely,

Kim Pickering  
Executive Director

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

## **CADY 2017 ANNUAL REPORT TOWN OF LINCOLN**

Communities for Alcohol- and Drug-Free Youth would like to thank 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.

Former Director of the White House Office of National Drug Control Policy, Michael Botticelli, powerfully 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 of substance use.” Use of addictive substances during adolescence is a health and safety issue that poses serious risks of harm including interference with brain development. Substance misuse also significantly increases the chances of addiction with those beginning use before age 15 nearly 7 times more likely to develop a substance use disorder. We must keep in mind that substance abuse is not inevitable—addiction is a progressive disease that’s preventable. CADY works to build protective factors for our children and youth and together with our community partners we are accomplishing that important goal.

As I write this year’s annual report, I am excited to share information about the progress we have made over the past year. We have built youth resiliency by providing asset-building, high-impact prevention programming through school-based initiatives; youth leadership opportunities and employment through the Launch Youth Entrepreneurship Program; and providing our most vulnerable youth a second chance to overcome challenges, to learn, grow and to turn their lives around through our region’s juvenile court diversion program, Restorative Justice. Many of the high-risk youth referred to Restorative Justice are already struggling with substance use disorders—this vital intervention is preventing entry to the addiction pipeline and saving lives.

Your support allowed CADY to introduce a new protective factor this year with the implementation of the Lion’s Quest prevention curriculum at Plymouth Elementary School. We know the earlier we provide education the greater the likelihood of preventing the problem of substance use before it starts. We also continue to promote use of the permanent Rx Medication Drop Box at the Plymouth Police Department where Pemi-Baker area residents can prevent prescription drug abuse by safely disposing of unwanted or expired prescriptions. By using the drop box you will prevent the diversion of potentially harmful and lethal drugs to kids. We are proud to collaborate with the Plymouth Police Department, Speare Memorial Hospital, and the Central NH Public Health Network on this important prevention initiative so let’s: TAKE IT TO THE BOX!

Our community outreach includes an ongoing media campaign designed to raise awareness on substance misuse and solutions with CADY Corner submissions to the Record Enterprise, school newsletters, and the PennySaver, as well as social networking sites Facebook, Twitter, and YouTube. We also host a video library and other outstanding resources for parents and community on our website: [cadyinc.org](http://cadyinc.org).

Beyond our primary prevention mission, our work with the Substance Use Disorders Continuum of Care statewide system included sponsoring 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 so they can access services that just may save their children’s lives; and hosting of community trainings as well as key educational opportunities at our Annual Regional Prevention Summit in May.

While we are grateful for our many successes, we have a long way to go. Together we can protect our children and erase the sad headlines of addiction and tragic overdose deaths by stopping the problem before it starts. Thank you, Lincoln, for your ongoing support of prevention, encouragement, and active participation!

Sincerely,  
Deb Naro  
Executive Director





## ANNUAL REPORT 2017

The 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.

Extension service work was impactful again this calendar year. A few highlights are:

- Jim Frohn enhanced land stewardship by conducting 48 woodlot visits, covering more than 7,000 acres.
- Geoffrey Sewake launched the First Impressions Program. The secret shopper model format engages the public, develops volunteers, creates action plans, and encourages collaboration.
- Janene Robie coordinated over 35 Master Gardeners who hosted "ask the expert" tables at educational events, and taught sessions on invasive plants, beekeeping, and more.
- Donna Lee established 7 new 4-H clubs this year with substantial member representation from Rumney, Lyme, Warren, Bath, and Haverhill.
- Lisa Ford reached over 400 youth with a six-week educational series about food groups, food safety, and physical activity. Youth enjoyed taste tests and cooking.
- Heather Bryant collaborated with colleagues in ME, NH, and VT on a multi-year high tunnel tomato nutrient and pest management study funded by the USDA.
- Michal Lunak continued his research project, funded by Tillotson Charitable Foundation. The project examines feasibility of raising dairy beef using shelled corn as a feed instead of forages.
- Jessica Sprague, Food Safety Field Specialist, left to pursue another opportunity. A search is underway for a new Field Specialist.

Respectfully submitted:

Heather Bryant, County Office Administrator



**Town of  
Lincoln, New Hampshire  
Financial Statements  
December 31, 2017  
And  
Independent Auditor's  
Report**



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Financial Statements**  
**With Schedule of Expenditures of Federal Awards**  
**December 31, 2016**  
**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, 2016**

**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
C-1  Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	4
D    Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	4
D-1  Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
E    Statement of Fiduciary Net Position - Fiduciary Funds	7
NOTES TO BASIC FINANCIAL STATEMENTS	8-26
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
SCHEDULES:	
1    Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	28
2    Schedule of Funding Progress for Other Post-Employment Benefits	29
3    Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability	30
4    Schedule of Town Contributions	31
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	32-33

**TOWN OF LINCOLN, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2016**

**TABLE OF CONTENTS (CONTINUED)**

	<u>Page(s)</u>
<b>FEDERAL COMPLIANCE</b>	
SCHEDULE:	
I    Schedule of Expenditures of Federal Awards	34
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	35
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>	36-37
Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	38-39
Schedule of Findings and Questioned Costs	40-41
<b>SUPPLEMENTAL SCHEDULES</b>	
SCHEDULES:	
A    Combining Balance Sheet – Governmental Funds – All Nonmajor Funds	42
A-1 Combining Balance Sheet – Governmental Funds – All Nonmajor Special Revenue Funds	43
B    Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds	44
B-1 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Special Revenue Funds	45

## **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, 2016, 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, 2016, 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 28-33 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 September 5, 2017 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.

Vachon Clukey & Company PC

Manchester, New Hampshire  
September 5, 2017

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Years Ending December 31, 2015 and 2016

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the years ending December 31, 2015 and 2016. 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, 2015 and 2016

**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, 2015 and 2016 are as follows:

	Governmental Activities	
	2015	2016
Current and other assets:		
Capital assets	\$ 22,454,764	\$ 26,098,469
Other assets	8,182,408	10,414,530
Total assets	<u>30,637,172</u>	<u>36,512,999</u>
Deferred outflows of resources	<u>215,826</u>	<u>729,097</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Years Ending December 31, 2015 and 2016

	<u>2015</u>	<u>2016</u>
Current liabilities	2,972,653	3,213,671
Long-term liabilities	<u>5,382,219</u>	<u>7,694,294</u>
Total Liabilities	<u>8,354,872</u>	<u>10,907,965</u>
Deferred inflows of resources	<u>125,878</u>	<u>312,948</u>
Net position:		
Invested in capital assets	19,364,923	22,561,785
Restricted	61,117	65,460
Unrestricted	<u>2,946,208</u>	<u>3,393,938</u>
Total net position	<u>\$ 22,372,248</u>	<u>\$ 26,021,183</u>

**Statement of Activities**

Changes in net position for the years ending December 31, 2015 and 2016 are as follows:

	2015	2016
Program revenues:		
Charges for services	\$ 511,552	\$ 594,375
Operating grants and contributions	93,680	103,611
Capital grants and contributions	<u>4,551,059</u>	<u>2,308,189</u>
Total Program revenues	<u>5,156,291</u>	<u>3,006,175</u>
General revenues:		
Property and other taxes	5,339,079	5,171,081
Licenses and permits	850,782	495,650
Intergovernmental revenue	80,022	88,478
Interest and investment earnings	4,965	18,302
Miscellaneous	<u>145,196</u>	<u>417,058</u>
Total general revenues	<u>6,420,044</u>	<u>6,190,569</u>
Total revenues	<u>11,576,335</u>	<u>9,196,744</u>
Program expenses:		
General government	1,471,091	1,764,137
Public safety	1,140,393	1,207,493
Highways and streets	618,375	752,831
Health and welfare	60,010	61,579
Sanitation	677,044	562,469
Water distribution and treatment	472,734	529,843
Culture and recreation	456,444	527,683
Interest and fiscal charges	<u>100,020</u>	<u>141,774</u>
Total expenses	<u>4,996,111</u>	<u>5,547,809</u>



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Years Ending December 31, 2015 and 2016

Change in net assests	6,580,224	3,648,935
Net position - beginning of year, as restated	15,792,024	22,372,248
Net position - ending of year	<u>\$ 22,372,248</u>	<u>\$ 26,021,183</u>

**Town of Lincoln Governmental Activities**

As shown in the above statement the Town experienced an increase in financial position of \$3,648,935 on the full accrual basis of accounting in 2016, a 16% increase over 2015.

The General Fund shows a fund balance of \$4,627,554 this includes capital reserve and expendable trusts fund balances of \$2,666,451. This represents a \$450,768 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 \$434,254. This was primarily due to increase charges for services, property/other taxes, and miscellaneous income.

During the year, the original budget decreased by \$135,163. This decrease is the result of carryforward appropriations at year end.

The Town under expended its budget by \$229,761. 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 5 to the basic financial statements for additional information regarding the capital assets.

**Long-Term Obligations**

During FY 2016 the Town had a reduction in general obligation bonds of \$479,748. Two new bonds totaling \$2,243,200 were entered into during 2016. See Note 6 to the basic financial statements for additional information regarding the long-term obligations.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Years Ending December 31, 2015 and 2016

**Economic Factors**

In 2016, the development of housing, mostly upscale residential and hotels, continued, adding \$55 million to the total valuation of property in Lincoln. A further increase is expected next year related to the ongoing development in 2016.

One legal matter was settled by the Town. The lawsuit filed by Paul Beaudin related to eliminating his position was settled by Primex for \$320,000. Although this settlement was paid by our insurer, we anticipate a jump in our insurance costs in upcoming years. All of our other legal matters remain in progress and provide some financial risk for the Town.

**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, 2016

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 7,374,146
Taxes receivable, net	2,159,863
Accounts receivable	37,489
Due from other governments	708,032
Notes receivable	27,000
Total Current Assets	<u>10,306,530</u>
Noncurrent Assets:	
Notes receivable	108,000
Capital assets:	
Non-depreciable capital assets	2,311,305
Depreciable capital assets, net	23,787,164
Total Noncurrent Assets	<u>26,206,469</u>
Total Assets	<u>36,512,999</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pension	729,097
Total Deferred Outflows of Resources	<u>729,097</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	184,999
Accrued expenses	129,746
Due to other governments	2,237,137
Deposits	638
Current portion of bonds payable	661,151
Total Current Liabilities	<u>3,213,671</u>
Noncurrent Liabilities:	
Bonds payable	4,431,586
Compensated absences payable	116,594
Net pension liability	3,008,233
Other post-employment benefits obligation	137,881
Total Noncurrent Liabilities	<u>7,694,294</u>
Total Liabilities	<u>10,907,965</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pension	312,948
Total Deferred Inflows of Resources	<u>312,948</u>
NET POSITION	
Net investment in capital assets	22,561,785
Restricted	65,460
Unrestricted	3,393,938
Total Net Position	<u>\$ 26,021,183</u>

EXHIBIT B  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Statement of Activities**  
For the Year Ended December 31, 2016

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 1,764,137	\$ 54,704			\$ (1,709,433)
Public safety	1,207,493	50,274	\$ 21,027		(1,136,192)
Highways and streets	752,831	1,170	41,982	\$ 2,308,189	1,598,510
Health and welfare	61,579				(61,579)
Sanitation	562,469	312,261	125		(250,083)
Water distribution and treatment	529,843	26,252	40,477		(463,114)
Culture and recreation	527,683	149,714			(377,969)
Interest and fiscal charges	141,774				(141,774)
Total Governmental Activities	<u>\$ 5,547,809</u>	<u>\$ 594,375</u>	<u>\$ 103,611</u>	<u>\$ 2,308,189</u>	<u>(2,541,634)</u>
General Revenues:					
Property and other taxes					5,171,081
Licenses and permits					495,650
Grants and contributions:					
Rooms and meals tax distribution					88,165
Railroad tax					313
Interest and investment earnings					18,302
Miscellaneous					417,058
Total General Revenues					<u>6,190,569</u>
Change in net position					3,648,935
Net Position at beginning of year					<u>22,372,248</u>
Net Position at end of year					<u>\$ 26,021,183</u>

EXHIBIT C  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2016

	General Fund	FEMA Bridge Capital Project Fund	Capital Projects Bonds Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 4,757,996		\$ 1,568,574	\$ 1,047,576	\$ 7,374,146
Taxes receivable, net	2,159,863				2,159,863
Accounts receivable	37,489				37,489
Due from other governments	58,802	\$ 643,230		6,000	708,032
Due from other funds	502,652		50,113	25,667	578,432
Total Assets	<u>7,516,802</u>	<u>643,230</u>	<u>1,618,687</u>	<u>1,079,243</u>	<u>10,857,962</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Total Deferred Outflows of Resources	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 7,516,802</u>	<u>\$ 643,230</u>	<u>\$ 1,618,687</u>	<u>\$ 1,079,243</u>	<u>\$ 10,857,962</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 184,999				\$ 184,999
Accrued expenses	36,219				36,219
Due to other governments	2,237,137				2,237,137
Due to other funds	75,780	\$ 502,272		\$ 380	578,432
Deposits	638				638
Total Liabilities	<u>2,534,773</u>	<u>502,272</u>	<u>-</u>	<u>380</u>	<u>3,037,425</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unearned tax revenue	354,475				354,475
Total Deferred Inflows of Resources	<u>354,475</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>354,475</u>
<b>FUND BALANCES</b>					
Nonspendable				54,274	54,274
Restricted	2,763		1,556,053	8,423	1,567,239
Committed	2,927,914	140,958	94,992	1,016,166	4,180,030
Assigned	90,225				90,225
Unassigned (deficit)	1,606,652		(32,358)		1,574,294
Total Fund Balances	<u>4,627,554</u>	<u>140,958</u>	<u>1,618,687</u>	<u>1,078,863</u>	<u>7,466,062</u>
Total Liabilities and Fund Balances	<u>\$ 7,516,802</u>	<u>\$ 643,230</u>	<u>\$ 1,618,687</u>	<u>\$ 1,079,243</u>	<u>\$ 10,857,962</u>



EXHIBIT C-1  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
December 31, 2016

Total Fund Balances - Governmental Funds (Exhibit C)	\$	7,466,062
--	----	-----------

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	26,098,469
--	------------

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis	354,475
--	---------

Other long-term assets are not available to pay for current period expenditures and therefore are not reported in the funds. Long-term assets at year end consist of notes receivable	135,000
---	---------

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	729,097
Deferred inflows of resources attributable to net pension liability	(312,948)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(5,092,737)
Accrued interest on long-term obligations	(93,527)
Compensated absences payable	(116,594)
Net pension liability	(3,008,233)
Other post-employment benefits obligation	<u>(137,881)</u>

Net Position of Governmental Activities (Exhibit A)	\$	<u>26,021,183</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, 2016

	General Fund	FEMA Bridge Capital Project Fund	Capital Projects Bonds Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 5,181,795				\$5,181,795
Licenses and permits	364,610			\$ 131,040	495,650
Intergovernmental	186,089	\$ 2,308,189		6,000	2,500,278
Charges for services	530,154			64,221	594,375
Interest and investment income	12,190		\$ 4,992	1,120	18,302
Miscellaneous	283,458				283,458
Total Revenues	<u>6,558,296</u>	<u>2,308,189</u>	<u>4,992</u>	<u>202,381</u>	<u>9,073,858</u>
Expenditures:					
Current operations:					
General government	1,536,950				1,536,950
Public safety	1,086,526			40,431	1,126,957
Highways and streets	354,731				354,731
Health and welfare	61,579				61,579
Sanitation	499,873				499,873
Water distribution and treatment	301,198				301,198
Culture and recreation	480,106				480,106
Capital outlay	1,093,597	2,432,712	986,305	39,196	4,551,810
Debt service:					
Principal retirement	479,748				479,748
Interest and fiscal charges	121,855				121,855
Total Expenditures	<u>6,016,163</u>	<u>2,432,712</u>	<u>986,305</u>	<u>79,627</u>	<u>9,514,807</u>
Excess revenues over (under) expenditures	<u>542,133</u>	<u>(124,523)</u>	<u>(981,313)</u>	<u>122,754</u>	<u>(440,949)</u>
Other financing sources (uses):					
Proceeds from bond issuance			2,510,000		2,510,000
Transfers in			90,000	1,365	91,365
Transfers out	(91,365)				(91,365)
Total other financing sources (uses)	<u>(91,365)</u>	<u>-</u>	<u>2,600,000</u>	<u>1,365</u>	<u>2,510,000</u>
Net change in fund balances	450,768	(124,523)	1,618,687	124,119	2,069,051
Fund balances at beginning of year, as restated	<u>4,176,786</u>	<u>265,481</u>	<u>-</u>	<u>954,744</u>	<u>5,397,011</u>
Fund balances at end of year	<u>\$ 4,627,554</u>	<u>\$ 140,958</u>	<u>\$ 1,618,687</u>	<u>\$ 1,078,863</u>	<u>\$ 7,466,062</u>

## EXHIBIT D-1

**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, 2016

Net Change in Fund Balances - Governmental Funds (Exhibit D)	2,069,051
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	3,645,967
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.	27,356
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(10,714)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	479,748
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(47,275)
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 exceed pension expense in the current period.	(115,312)
Proceeds from long-term obligations are reported as other financing sources in the funds, but long-term obligations increase long-term liabilities in the statement of net position.	(2,510,000)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the net amount of the gains and losses on disposed capital assets reduced by the actual proceeds received from the sale of capital assets.	(2,262)
Notes receivables are considered long term assets that are not available to pay current period expenditures and therefore are not reported in the funds. This is the amount of notes receivable resulting from the sale of Town owned property.	135,000
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.	(22,624)
Change in Net Position of Governmental Activities (Exhibit B)	<u>3,648,935</u>

EXHIBIT E  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
December 31, 2016

	Agency Funds
<b>ASSETS</b>	
Cash and cash equivalents	\$ 6,790
Total Assets	<u>\$ 6,790</u>
<b>LIABILITIES</b>	
Deposits	\$ 6,790
Total Liabilities	<u>\$ 6,790</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
December 31, 2016

**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, 2016

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.

*The Capital Projects Bonds Fund* is used to account for all financial resources and expenditures associated with various construction projects.

**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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

**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, 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 9). 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:**

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

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.

**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, 2016, the Town applied \$414,232 of its unappropriated fund balance to reduce taxes.

***Taxes Receivable***

Taxes levied during the current year and prior and uncollected at December 31, 2016 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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

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:

<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***

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

***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



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

classification can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

**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—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

***Deficit Fund Balance***

At December 31, 2016, the Capital Projects Bonds Fund, had a deficit '*Unassigned*' fund balance of (\$32,358) which is the result of the timing of expenditures related to the project and the related drawdowns of bond proceeds.

**NOTE 3—DEPOSITS**

Deposits as of December 31, 2016 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 7,374,146
Statement of Fiduciary Net Position:	
Cash and cash equivalents	6,790
	<u>\$ 7,380,936</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

Deposits as of December 31, 2016 consist of the following:

Cash on hand	\$ 250
Deposits with financial institutions	<u>7,380,686</u>
	<u>\$ 7,380,936</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.

***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, \$7,104,248 was collateralized by securities held by the bank in the bank's name.

**NOTE 4— NOTE RECEIVABLE**

During the year ended December 31, 2016, the Town sold a parcel of land in exchange for a note receivable in the amount of \$135,000 and a \$1,000 deposit. The terms of the note include a 5-year repayment schedule with 3% interest due annually. The first payment will be due December 5, 2017, with the last payment due December 5, 2021. As of December 31, 2016, the entire balance is outstanding.

**NOTE 5—CAPITAL ASSETS**

The following is a summary of changes in capital assets:

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in process	<u>5,561,891</u>	<u>\$ 986,305</u>	<u>\$ (5,561,891)</u>	<u>986,305</u>
Total capital assets not being depreciated	<u>6,886,891</u>	<u>986,305</u>	<u>(5,561,891)</u>	<u>2,311,305</u>
Other capital assets:				
Buildings and improvements	5,089,578			5,089,578
Vehicles and equipment	1,895,147	359,963	(31,025)	2,224,085
Land improvements	282,980			282,980
Infrastructure	<u>17,380,162</u>	<u>8,415,425</u>		<u>25,795,587</u>
Total other capital assets at historical cost	<u>24,647,867</u>	<u>8,775,388</u>	<u>(31,025)</u>	<u>33,392,230</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

Less accumulated depreciation for:

Buildings and improvements	(2,052,801)	(112,784)		(2,165,585)
Vehicles and equipment	(1,160,784)	(148,205)	28,763	(1,280,226)
Land improvements	(170,859)	(10,984)		(181,843)
Infrastructure	(5,695,550)	(281,862)		(5,977,412)
Total accumulated depreciation	(9,079,994)	(553,835)	28,763	(9,605,066)
Total other capital assets, net	15,567,873	8,221,553	(2,262)	23,787,164
Total capital assets, net	<u>\$ 22,454,764</u>	<u>\$9,207,858</u>	<u>\$ (5,564,153)</u>	<u>\$ 26,098,469</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 40,054
Public safety	87,274
Highways and streets	178,263
Sanitation	47,807
Water distribution and treatment	159,680
Culture and recreation	40,757
	<u>\$ 553,835</u>

**NOTE 6—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, 2016:

Type	Balance 1/1/16	Additions	Reductions	Balance 12/31/16	Current Portion
Bonds payable	\$ 2,998,731	\$ 2,243,200	\$ 479,748	\$ 4,762,183	\$ 661,151
Unamortized bond premium	91,110	266,800	27,356	330,554	
Total bonds payable	3,089,841	2,510,000	507,104	5,092,737	661,151
Compensated absences	108,984	9,366	1,756	116,594	
Totals	<u>\$ 3,198,825</u>	<u>\$ 2,519,366</u>	<u>\$ 508,860</u>	<u>\$ 5,209,331</u>	<u>\$ 661,151</u>

*General long-term debt* – Bonds payable at December 31, 2016 consist of the following General Obligation issues:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

<u>Description</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at December 31, 2016</u>
2003 Water Projects Bond	\$ 2,050,000	3.5-4.9%	2023	\$ 700,000
2003 Wastewater Treatment Bonds	1,200,000	3.5-4.9%	2023	420,000
2012 Refunded Water Bonds	1,390,600	2.0-5.0%	2022	807,500
Multi-Road Improvement Project	1,150,000	2.78%	2020	425,000
River Intake Reconstruction Project	270,000	2.25%	2019	166,483
Beechwood One Road Bonds	1,200,000	2.50%	2026	1,037,375
Levee Bond	1,310,000	2.50%	2036	1,205,825
				4,762,183
			Add: <i>Bond Premium</i>	330,554
				<u>\$ 5,092,737</u>

*Summary of Debt Service Requirements to Maturity* – The annual requirements to amortize General Obligation Bonds as of December 31, 2016 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	661,151	210,053	\$ 871,204
2018	655,168	172,239	827,407
2019	663,364	145,943	809,307
2020	607,000	118,778	725,778
2021	430,000	90,240	520,240
2022-2026	1,145,500	224,936	1,370,436
2027-2031	300,000	74,505	374,505
2032-2036	300,000	27,180	327,180
	4,762,183	1,063,874	5,826,057
Add: <i>Bond premium</i>	330,554		330,554
	<u>\$ 5,092,737</u>	<u>\$ 1,063,874</u>	<u>\$ 6,156,611</u>

*Authorized and Unissued Debt* – Long-term debt authorized and unissued at December 31, 2016 is as follows:

<u>Purpose</u>	<u>Amount</u>
Pollard Road	\$ 525,000
Multi-Road Improvement Project	300,000
	<u>\$ 825,000</u>

**NOTE 7—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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

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 and local employees, public school teachers, 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 vested by January 1, 2012, 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 not attained 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 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%. For Group II members who commenced service prior to July 1, 2011, who have not attained vested status prior to January 1, 2012, benefits are calculated depending on age and years of creditable service as follows:

<u>Years of Creditable Service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

Members 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, whereas 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 for the covered payroll of police officers and employees were 22.54% and 10.86%, respectively. 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 contributions to the NHRS for the year ending December 31, 2016 was \$176,681.

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

At December 31, 2016, the Town reported a liability of \$3,008,233 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2015. 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, 2016, the Town's proportion was approximately 0.0566 percent, which was a decrease of 0.0082 percentage points from its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the Town recognized pension expense of \$292,153. At December 31, 2016, 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, 2016

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 8,360	\$ 37,987
Changes of assumptions	370,218	
Net difference between projected and actual earnings on pension plan investments	188,211	
Changes in proportion and differences between Town contributions and proportionate share of contributions	80,129	274,961
Town contributions subsequent to the measurement date	<u>82,179</u>	
Totals	<u>\$ 729,097</u>	<u>\$ 312,948</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 \$416,149. The Town reported \$82,179 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, 2017. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year ended <u>June 30</u>	
2017	\$ 64,107
2018	64,107
2019	124,952
2020	78,897
2021	<u>1,907</u>
	<u>\$ 333,970</u>

***Actuarial Assumptions***

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

Inflation	2.5 percent
Wage inflation	3.25 percent
Salary increases	5.6 percent, average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study. Retirement rates were based on a table of rates that are specific to the type of eligibility condition, last updated in 2015 pursuant to an experience study of the period July 1, 2010 – June 30, 2015.

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 2.5%)</u>
Fixed income	25%	(0.25)-1.71%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.75-6.25%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.75%
Opportunistic	5%	3.68%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability was 7.25%, which is a decrease of 0.50% from the discount rate used for the prior measurement period of June 30, 2015. The projection of cash flows used to determine the discount rate assumed that plan 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. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of 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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

***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 7.25 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:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's proportionate share of the net pension liability	\$ 3,865,374	\$ 3,008,233	\$ 2,297,370

**NOTE 8—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, 2016, approximately 13 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, 2016, 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, 2016 is as follows:

Annual Required Contribution (ARC)	\$ 18,731
Interest on net OPEB obligation	4,915
Adjustment to ARC	<u>(5,837)</u>
Annual OPEB cost	17,809
Contributions made	<u>(2,795)</u>
Increase in net OPEB obligation	15,014
Net OPEB obligation - beginning of year	<u>122,867</u>
Net OPEB obligation - end of year	<u>\$ 137,881</u>

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, 2014, 2015, and 2016 are as follows:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
12/31/2014	\$ 18,175	9.9%	\$ 108,125
12/31/2015	\$ 19,134	23.0%	\$ 122,867
12/31/2016	\$ 17,809	15.7%	\$ 137,881

The Town's net OPEB obligation as of December 31, 2016 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)	\$ 118,905
Actuarial value of plan assets	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 118,905</u>
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 1,531,341
UAAL as a percentage of covered payroll	7.8%

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, 2016 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



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

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, 2016.

**NOTE 9—PROPERTY TAXES**

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$834,699,864 as of April 1, 2016) and were due in two installments on July 8, 2016 and January 4, 2017. 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 \$4,426,073 and \$1,566,732 for the Lincoln-Woodstock Cooperative School District and Grafton County, respectively. At December 31, 2016, the balance of the property tax appropriation due to the Lincoln-Woodstock Cooperative School District is \$2,236,913. 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 10—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, 2016 are as follows:

		Due from			
Due to	General Fund	FEMA Bridge Capital Project Fund	Nonmajor Governmental Funds		Totals
General Fund		\$ 502,272	\$ 380		\$ 502,652
Capital Projects Bonds Fund	\$ 50,113				50,113
Nonmajor Governmental Funds	25,667				25,667
Totals	<u>\$ 75,780</u>	<u>\$ 502,272</u>	<u>\$ 380</u>		<u>\$ 578,432</u>

During the year, the following transfers occurred between the General Fund, Capital Projects Bonds Fund, and Nonmajor Governmental Funds.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

	Transfer from	
Transfer to	General Fund	Totals
Capital Projects Bonds Fund	\$ 90,000	\$ 90,000
Nonmajor Governmental Funds	1,365	1,365
	<u>\$ 91,365</u>	<u>\$ 91,365</u>

**NOTE 11—RESTRICTED NET POSITION**

Net position is restricted for specific purposes at December 31, 2016 as follows:

Permanent funds - principal	\$ 54,274
Permanent funds - income	8,423
Various donations	2,763
	<u>\$ 65,460</u>

**NOTE 12—COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2016 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>FEMA Bridge Capital Project Fund</u>	<u>Capital Project Bonds Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><i>Nonspendable:</i></b>					
Permanent Funds - Principal				\$ 54,274	\$ 54,274
<b><i>Restricted for:</i></b>					
Permanent Funds - Income				8,423	8,423
Donations	\$ 2,763				2,763
Unexpended bond proceeds			\$ 1,556,053		1,556,053
<b><i>Committed for:</i></b>					
Continuing appropriations	135,163				135,163
Encumbrances	2,500				2,500
Subsequent year expenditures	123,800				123,800
Capital Reserve Fund	2,600,019				2,600,019
Cemetery Expendable Trust Fund	66,432				66,432
Police Special Details Fund				18,542	18,542
Water Tap Fees Fund				525,882	525,882
Water Impact Fees Fund				15,341	15,341
Capital Projects Fund			94,992	456,401	551,393
FEMA Bridge Capital Projects Fund		\$ 140,958			140,958

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

*Assigned for:*

Developer Bond Default	90,225				90,225
------------------------	--------	--	--	--	--------

*Unassigned for:*

Unassigned- Capital Project (deficit)			(32,358)		(32,358)
Unassigned - General operations	<u>1,606,652</u>				<u>1,606,652</u>
	<u>\$ 4,627,554</u>	<u>\$ 140,958</u>	<u>\$ 1,618,687</u>	<u>\$ 1,078,863</u>	<u>\$ 7,466,062</u>

**NOTE 13—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, 2016, 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, 2016.

***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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2016

**NOTE 14—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. There are several outstanding legal claims against the Town, some of which may not be covered by insurers. This leaves the Town at some risk to exceed budgeted expenses if claims need to be paid directly by the Town. Town management believes the unexpended fund balance will cover possible uncovered claims.

**NOTE 15—RESTATEMENT OF EQUITY**

During the year ended December 31, 2016, the Town paid retainage out of the Water Impact Fee Fund instead of the Capital Reserve Fund where it was previously recorded as a payable. The impact of the restatement on fund balance of the Governmental Funds as of January 1, 2016 is as follows:

	General Fund	Nonmajor Governmental Funds
Fund Balance - January 1, 2016 (as previously reported)	\$ 4,151,598	\$ 979,932
Amount of restatement due to:		
Retainage paid from other fund	<u>25,188</u>	<u>(25,188)</u>
Fund Balance - January 1, 2016, as restated	<u>\$ 4,176,786</u>	<u>\$ 954,744</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 5,017,472	\$ 5,017,472	\$ 5,171,081	\$ 153,609
Licenses and permits	323,915	323,915	364,610	40,695
Intergovernmental	171,892	171,892	186,089	14,197
Charges for services	537,220	537,220	530,154	(7,066)
Interest income	2,000	2,000	4,236	2,236
Miscellaneous	52,875	52,875	283,458	230,583
Total Revenues	<u>6,105,374</u>	<u>6,105,374</u>	<u>6,539,628</u>	<u>434,254</u>
Expenditures:				
Current operations:				
General government	1,598,563	1,598,563	1,532,670	65,893
Public safety	1,130,036	1,130,036	1,086,526	43,510
Highways and streets	369,044	363,794	354,731	9,063
Health and welfare	72,057	72,057	61,579	10,478
Sanitation	530,089	530,089	499,873	30,216
Water distribution and treatment	347,512	347,512	291,198	56,314
Culture and recreation	492,201	492,201	480,106	12,095
Capital outlay	172,913	43,000	40,809	2,191
Debt service:				
Principal retirement	479,749	479,749	479,748	1
Interest and fiscal charges	121,855	121,855	121,855	-
Total Expenditures	<u>5,314,019</u>	<u>5,178,856</u>	<u>4,949,095</u>	<u>229,761</u>
Excess revenues over expenditures	<u>791,355</u>	<u>926,518</u>	<u>1,590,533</u>	<u>664,015</u>
Other financing (uses):				
Transfers out	(1,321,400)	(1,321,400)	(1,321,400)	-
Total other financing (uses)	<u>(1,321,400)</u>	<u>(1,321,400)</u>	<u>(1,321,400)</u>	<u>-</u>
Net change in fund balance	(530,045)	(394,882)	269,133	664,015
Fund balance at beginning of year				
- Budgetary Basis	<u>2,043,945</u>	<u>2,043,945</u>	<u>2,043,945</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,513,900</u>	<u>\$ 1,649,063</u>	<u>\$ 2,313,078</u>	<u>\$ 664,015</u>



SCHEDULE 2

**TOWN OF LINCOLN, NEW HAMPSHIRE**

**Schedule of Funding Progress for Other Post-Employment Benefits**

For the Year Ended December 31, 2016

<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%
1/1/2016	\$ -	\$ 118,905	\$ 118,905	0%	\$ 1,531,341	7.8%

## 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, 2016

	For the Measurement Period Ended June 30:			
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Town's proportion of the net pension liability (asset)	0.0566%	0.0648%	0.0636%	0.0612%
Town's proportionate share of the net pension liability (asset)	\$ 3,008,233	\$ 2,567,631	\$ 2,386,234	\$ 2,634,847
Town's covered-employee payroll	\$ 1,368,103	\$ 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	219.88%	172.95%	170.65%	197.07%
Plan fiduciary net position as a percentage of the total pension liability	58.30%	65.47%	66.32%	59.81%

## SCHEDULE 4

**TOWN OF LINCOLN, NEW HAMPSHIRE****Schedule of Town Contributions**

For the Year Ended December 31, 2016

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 176,681	\$ 220,235	\$ 214,800	\$ 167,669
Contributions in relation to the contractually required contribution	<u>(176,681)</u>	<u>(220,235)</u>	<u>(214,800)</u>	<u>(167,669)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$ 1,262,914	\$ 1,470,683	\$ 1,471,716	\$ 1,295,741
Contributions as a percentage of covered-employee payroll	13.99%	14.98%	14.60%	12.94%

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
December 31, 2016

**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	\$ 6,558,296	\$ 6,107,528
Difference in property taxes meeting susceptible to accrual criteria	(10,714)	
Non-budgetary revenues and expenditures	(7,954)	(1,052,788)
Budgetary transfers out		1,230,035
Encumbrances, December 31, 2015		(16,780)
Encumbrances, December 31, 2016		2,500
Per Schedule 1	<u>\$ 6,539,628</u>	<u>\$ 6,270,495</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>Restricted:</i></b>	
Various donations	\$ 2,763
<b><i>Committed:</i></b>	
Continuing appropriations	135,163
Subsequent year's expenditures	123,800
<b><i>Unassigned:</i></b>	
Unassigned - General Operations	<u>2,051,352</u>
	<u>\$ 2,313,078</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)**  
December 31, 2016

**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.

***Changes in Assumptions***

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, decreased the salary increases from 5.8% to 5.6%, and changed the mortality table from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.



SCHEDULE I  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Schedule of Expenditures of Federal Awards**  
For the Year Ended December 31, 2016

<u>Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number</u>	<u>Federal Catalogue Number</u>	<u>Expenditures</u>	<u>Expenditures to Subrecipients</u>
<b>UNITED STATES ENVIRONMENTAL PROTECTION AGENCY</b>			
Pass Through Payments from New Hampshire Department of Environmental Services			
Capitalization Grants for Drinking Water State Revolving Funds	66.468	\$ 6,000	
<b>Total Environmental Protection Agency</b>		<u>6,000</u>	<u>-</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	1,833,041	-
<b>Total Department of Homeland Security</b>		<u>1,833,041</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 1,839,041</u>	<u>\$ -</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
December 31, 2016

**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, 2016. 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.

**NOTE 3—INDIRECT COST RATE**

The Town of Lincoln, New Hampshire has not elected to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.

**NOTE 4—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	\$ 8,732
FEMA Bridge Capital Project Fund	1,824,309
Nonmajor Governmental Fund	<u>6,000</u>
	<u>\$ 1,839,041</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, 2016, 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 September 5, 2017.

**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.

Vaclon Cluhay & Company PC

Manchester, New Hampshire  
September 5, 2017

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

**Independent Auditor's Report**

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, 2016. 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, 2016.



## 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.

*Vachon Clulley & Company PC*

Manchester, New Hampshire  
September 5, 2017

**Town of Lincoln, New Hampshire  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2016**

**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, 2016

	Special Revenue <u>Funds</u>	Permanent <u>Fund</u>	Capital Projects <u>Fund</u>	Combining <u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 531,223	\$ 62,697	\$ 453,656	\$ 1,047,576
Due from other governments	6,000			6,000
Due from other funds	22,542		3,125	25,667
Total Assets	<u>559,765</u>	<u>62,697</u>	<u>456,781</u>	<u>1,079,243</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 559,765</u>	<u>\$ 62,697</u>	<u>\$ 456,781</u>	<u>\$ 1,079,243</u>
LIABILITIES				
Due to other funds			\$ 380	380
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 380</u>	<u>380</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable		54,274		54,274
Restricted		8,423		8,423
Committed	559,765		456,401	1,016,166
Total Fund Balances	<u>559,765</u>	<u>62,697</u>	<u>456,401</u>	<u>1,078,863</u>
Total Liabilities and Fund Balances	<u>\$ 559,765</u>	<u>\$ 62,697</u>	<u>\$ 456,781</u>	<u>\$ 1,079,243</u>

SCHEDULE A-1  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Special Revenue Funds**  
December 31, 2016

	Police Special Details <u>Fund</u>	Water Tap Fee <u>Fund</u>	Water Impact Fees <u>Fund</u>	Total Nonmajor Special Revenue <u>Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents		\$ 515,882	\$ 15,341	\$ 531,223
Due from other governments		6,000		6,000
Due from other funds	\$ 18,542	4,000		22,542
Total Assets	<u>18,542</u>	<u>525,882</u>	<u>15,341</u>	<u>559,765</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 18,542</u>	<u>\$ 525,882</u>	<u>\$ 15,341</u>	<u>\$ 559,765</u>
<b>LIABILITIES</b>				
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Committed	18,542	525,882	15,341	559,765
Total Fund Balances	<u>18,542</u>	<u>525,882</u>	<u>15,341</u>	<u>559,765</u>
Total Liabilities and Fund Balances	<u>\$ 18,542</u>	<u>\$ 525,882</u>	<u>\$ 15,341</u>	<u>\$ 559,765</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, 2016

	Special Revenue <u>Funds</u>	Permanent <u>Fund</u>	Capital Projects <u>Fund</u>	Combining <u>Totals</u>
Revenues:				
Taxes				
Licenses and permits	\$ 70,590		\$ 60,450	\$ 131,040
Intergovernmental	6,000			6,000
Charges for services	64,221			64,221
Interest and investment income	499	\$ 215	406	1,120
Total Revenues	<u>141,310</u>	<u>215</u>	<u>60,856</u>	<u>202,381</u>
Expenditures:				
Current operations:				
Public safety	40,431			40,431
Capital outlay	<u>36,014</u>		<u>3,182</u>	<u>39,196</u>
Total Expenditures	<u>76,445</u>	<u>-</u>	<u>3,182</u>	<u>79,627</u>
Excess revenues over expenditures	<u>64,865</u>	<u>215</u>	<u>57,674</u>	<u>122,754</u>
Other financing sources:				
Transfers in		<u>1,365</u>		<u>1,365</u>
Total other financing sources	<u>-</u>	<u>1,365</u>	<u>-</u>	<u>1,365</u>
Net change in fund balances	64,865	1,580	57,674	124,119
Fund balances at beginning of year, as restated	<u>494,900</u>	<u>61,117</u>	<u>398,727</u>	<u>954,744</u>
Fund balances at end of year	<u>\$ 559,765</u>	<u>\$ 62,697</u>	<u>\$ 456,401</u>	<u>\$ 1,078,863</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, 2016

	Police Special Details <u>Fund</u>	Water Tap Fee <u>Fund</u>	Water Impact Fees <u>Fund</u>	Total Nonmajor Special Revenue <u>Funds</u>
Revenues:				
Licenses and permits		\$ 70,590		\$ 70,590
Intergovernmental		6,000		6,000
Charges for services	\$ 41,821		\$ 22,400	64,221
Interest and investment income		476	23	499
Total Revenues	<u>41,821</u>	<u>77,066</u>	<u>22,423</u>	<u>141,310</u>
Expenditures:				
Current operations:				
Public safety	40,431			40,431
Capital outlay		32,967	3,047	36,014
Total Expenditures	<u>40,431</u>	<u>32,967</u>	<u>3,047</u>	<u>76,445</u>
Excess revenues over expenditures	<u>1,390</u>	<u>44,099</u>	<u>19,376</u>	<u>64,865</u>
Net change in fund balances	1,390	44,099	19,376	64,865
Fund balances (deficit) at beginning of year, as restated	<u>17,152</u>	<u>481,783</u>	<u>(4,035)</u>	<u>494,900</u>
Fund balances at end of year	<u>\$ 18,542</u>	<u>\$ 525,882</u>	<u>\$ 15,341</u>	<u>\$ 559,765</u>

## Skeletal Remains Unearthed on Pollard Road

The following Forensic Anthropology Report completed by Ms. Jesse Cofelice, summarizes the analysis of two (2) human bones and two (2) coffin handles that were unearthed during an excavation on Pollard Road this past summer. The skull is that of a male, older than 50 years and Caucasian. No estimate of age, gender or race could be made for the portion of the femur (thigh). The coffin handles are of two (2) different types, and earliest date of manufacture for each indicates a separation in time of at least thirty (30) years. The conclusion drawn based on this and other data is that there was a small burial ground on the parcel, quite possibly associated with the Pollard family. The remains however, are not necessarily related to the Pollard family as there was a boarding house on the property during the period in question and the remains could be those of unrelated boarders.

There is no evidence as to who was buried at this location, though there is evidence that there were at least two (2) burials as evidenced by the two (2) different coffin handles. What is evident is that these are NOT the remains of Ike Whatley. Further, the documentary evidence indicates that Whatley's remains were reburied in Alabama by his family there. These two lines of research lead to the firm conclusion that the remains recovered at 36 Pollard Road in 2017, are not Ike Whatley.

The remaining question is, who is represented by the two (2) bones and two (2) coffin handles. This will need to be addressed in a separate process. Given the circumstances, it is highly unlikely that we will ever know. Town officials will be notified in the near future with how to proceed from here...

Contributed by Richard Boisvert  
State Archaeologist

## FORENSIC ANTHROPOLOGY REPORT

36 Pollard Road, Lincoln (Grafton County), New Hampshire

By Jessica Cofelice, M. A., RPA

February 20, 2018

This report summarizes the analysis of disarticulated human skeletal remains collected along with funerary hardware from a residential building site located at 36 Pollard Road in Lincoln (Grafton County), New Hampshire (Figure 1). Prior to construction, a small granite marker honoring World War I Veteran Private Ike Whatley stood near the southwestern corner of the lot. According to local lore, the memorial marked the location of Mr. Whatley's grave. In 2015, the property owner contracted Robert W. Perry of Topographix, LLC to conduct a ground penetrating radar (GPR) survey to determine if graves were present on the lot. After detecting no evidence of graves, the owner proceeded with his plans to construct a house on the property.

In October 2017 during the installation of a geothermal unit, subcontractors mechanically disturbed at least two graves. After a neighbor spotted human skeletal material on the ground surface, construction was halted. The New Hampshire State Medical Office contacted Dr. Richard Boisvert from the New Hampshire Division of Historical Resources (NHDHR) to assist in the recovery efforts (Plate 1). In total, Dr. Boisvert recovered two different coffin handles, a cranial vault and two bone fragments (a femoral head and an unidentifiable diaphysis fragment).



Plate 1. Work shot of Dr. Richard Boisvert monitoring excavations at 36 Pollard Road.

In February 2018, Jessica Cofelice, M. A., RPA, a qualified skeletal analyst who meets State requirements of such under RSA 227 C:8, performed an analysis of the remains recovered from 36 Pollard Road. Nonmetric observation of the cranium indicate the individual is an older (> 50 years) adult male of Caucasian descent. Based on the presence of two different styles of coffin handles, there are at least two graves present on the lot. A review of late nineteenth and early twentieth century coffin hardware catalogs suggest the one of the burials post-date 1870 and the other post-dates 1900 (based on the earliest documented manufacture dates for the two coffin handles).

Overlays of the recovery site location onto the Hurd (1892) map of Lincoln show the site is within close proximity to a farmstead established by Thomas C. Pollard around 1850. Pollard's son, William E. Pollard retained ownership of the family farm until his death in 1935. It is highly probable the remains originated from a small historic period burial ground associated with the Pollard farmstead. Deed research, a review of tax maps and probate documents may be of assistance in confirming this hypothesis.

Subsequent background research conducted by Ms. Victoria Martin revealed Mr. Ike Whatley died of pneumonia at a military base hospital in France on October 2, 1918 and was initially buried at the St. Nazaire American Base Cemetery #21 in Section F, Grave #794. In 1920 his remains were returned to the United States and were interred in a cemetery in his hometown of Jacksonville, Alabama (War Department Office of the Quartermaster General of the Army Grave Registration Service G.R.S. Form #120) (see Appendix A).

A review of the 1900 and 1910 U.S. Federal Population Census data showed Mr. Pollard ran a boarding house during the early part of the twentieth century. All of the boarders are men who were employed in the local lumber and pulp mills owned by the Henry family. It is possible that Mr. Whatley, who served as a driver for Mr. Charles Henry also resided at the Pollard boarding house, which could account for why this location was selected for his memorial.



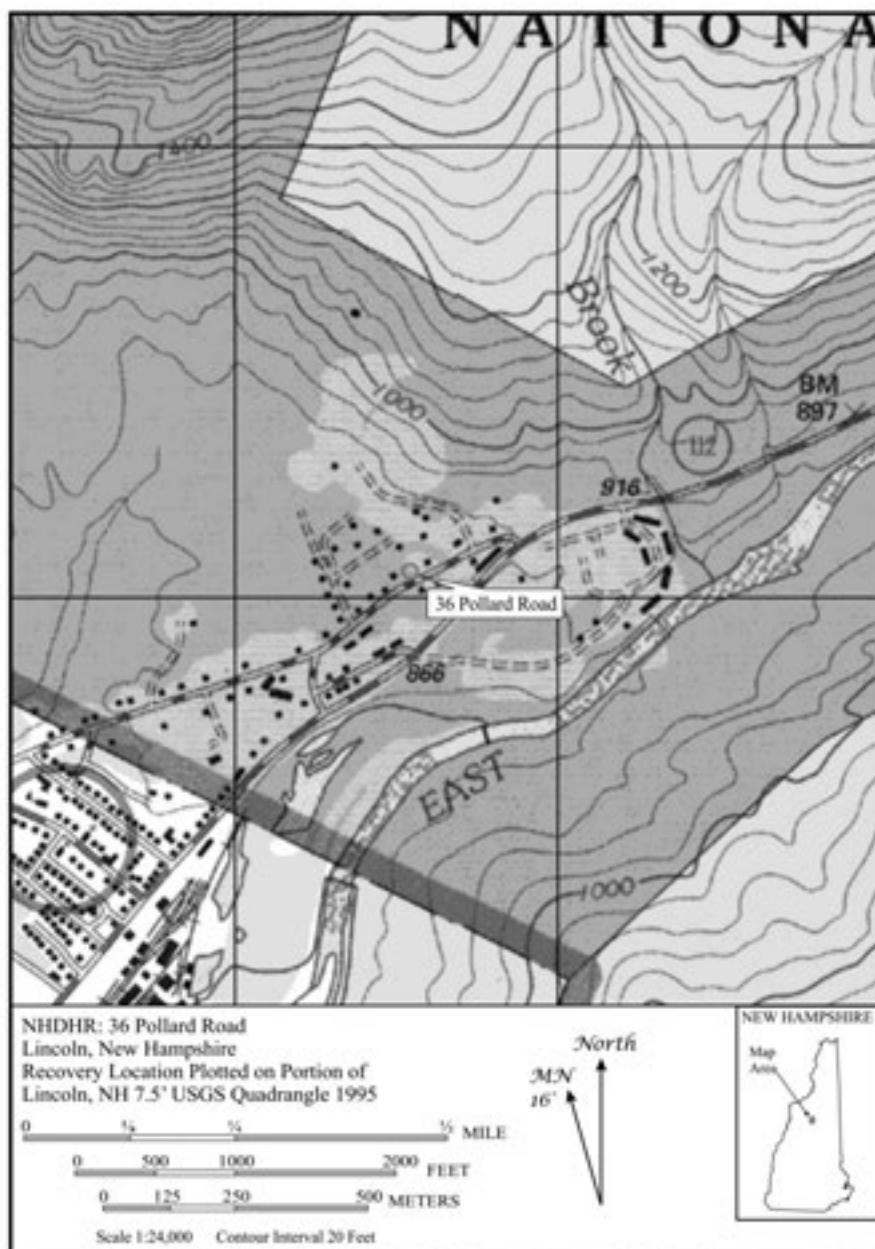


Figure 1. 36 Pollard Road illustrated on the USGS map (Lincoln USGS Quadrangle map 1995).

### Cartographic Review Results

An overlay of the recovery site onto the Hurd (1892) map of Lincoln revealed the burial location is within close proximity to the "W. E. Pollard" farmstead (Figure 2). The extant historic farmstead at 10 Pollard Road (The Common Man Restaurant), approximately 215 meters (705 feet) east of the discovery site is likely the nineteenth-century Pollard house.

Cursory background research identified the owner illustrated on the 1892 map as William E. Pollard (1849-1935) (U.S. Federal Population Census 1880). His father, Thomas C. Pollard (1819-1903) established the farm between 1840 and 1850. Thomas and his wife Mary (1810-1898) raised six children, four whom lived to adulthood. Their oldest son, William E. took ownership of the farm sometime after 1880 and their youngest son, Dura Pratt Pollard, established a farm of his own along the north side of Pollard Road, just west of his familial home.

By 1900 William E. is listed as head of the Pollard household. In addition to his widowed father, Thomas C. (age 82), occupants of the house included his wife, three young daughters and nine borders (Table 1). It appears that between 1880 and 1900 the Pollards opened up their home to boarders, most of whom were male immigrants of Canadian, Scottish or Irish origin who were employed by James E. Henry and his sons John, George and Charles, owners of the Lincoln saw and pulp mill.

It is not uncommon to find historic period burial grounds associated with rural nineteenth-century farmsteads. It is highly probable there was a small burial plot associated with the Pollard property. Most of the Pollard family members are either interred in the Parker Cemetery in Woodstock, New Hampshire, however other members of the Pollard family, and potentially boarders may have been interred in the plot ([www.findagrave.com](http://www.findagrave.com)).

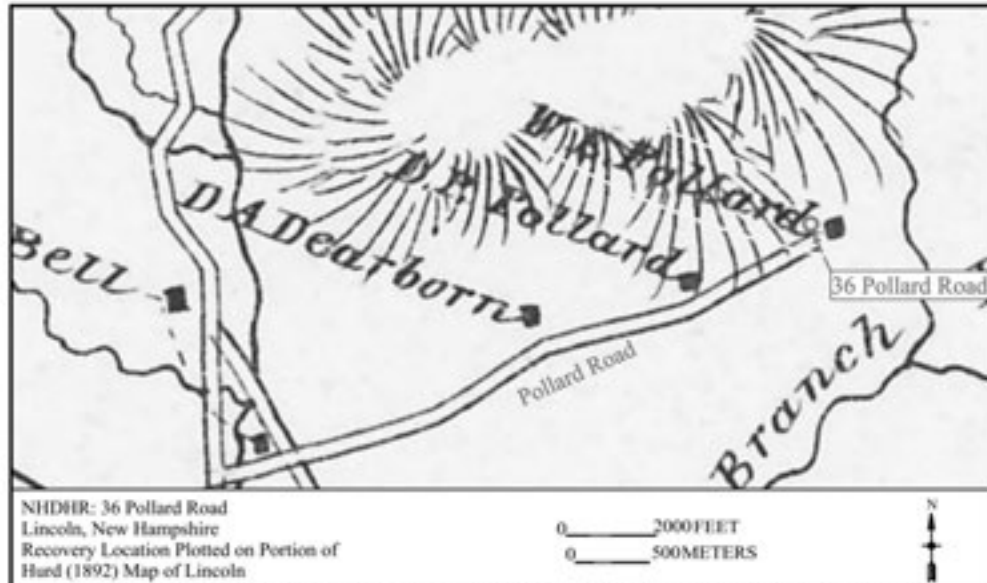


Figure 2. 36 Pollard Road illustrated on the Hurd (1892) map of Lincoln, New Hampshire.

Table 1. List of occupants in the Pollard Household in 1900 (U.S. Federal Population Census)

<b>Name</b>	<b>Age</b>	<b>Birthplace</b>	<b>Occupation</b>
William E. Pollard	49	New Hampshire	Farmer
Addie Pollard	44	Canada	
Mary A. Pollard	10	New Hampshire	At School
Frecie Pollard	8	New Hampshire	
Stella Pollard	6	New Hampshire	
Henry Fogg	32	Canada	Book Keeper
Kenneth Chisholm	38	England	Day Laborer
Thomas C. Pollard	82	New Hampshire	
James McDonald	28	Scotland	Teamster
Oliver J. Rollins	35	New Hampshire	Laborer in Mill
William W. Dunda	52	Ireland	Engineer
Norman McKinnan	23	Ireland	Furnace [illegible]
William Lindy	29	Maine	Common Laborer
John Roblard	30	Canada	Common Laborer
Fred E. Smith	32	Canada	Common Laborer

### Condition of remains and inventory

Ms. Cofelice used the guidelines outlined in Buisktra and Ubelaker (1994), *Standards for Data Collection from Human Skeletal Remains* to record data and make basic demographic assessments (age, sex, ancestry, stature) for the individual recovered from 36 Pollard Road. For non-metric traits and pathology assessment, Ms. Cofelice relied on Buisktra and Ubelaker (1994), Mann and Hunt (2005) and Mann, Hunt and Lazanoff (2016). Due to the poor condition of the remains (much of the cortical bone is beginning to flake off the cranium to expose the underlying diploe bone), Ms. Cofelice dry brushed the remains to remove loosely adhering dirt and small roots (Plate 2).

The cranium is incomplete and partially crushed. The frontal, part of the right parietal, right temporal and occipetal are articulated, however, the vault is slightly warped, either due to compression from coffin collapse or as a result of mechanical disturbance (Plates 3 and 4). A portion of the left frontal, all of the left parietal and temporal and part of the right occipetal are absent. The presence of fresh breaks suggest the the absence of bone is due to post-mortem trauma associated with the mechanical disturbance of the grave and not lack of preservation.



Plate 2. Work shot, dry brushing remains for analysis.



Plate 3. Anterior view of cranium (note flecking cortical bone and micro-root inundation).



Plate 4. Right lateral view.



### Inventory of recovered bone (Appendix B)

- Cranial vault (partial frontal, partial right parietal, partial right temporal, occipital)
- Small cranial fragment (basal portion of the occipital, with small portion of the right occipital condyle)
- Unidentifiable diaphysis fragment (possibly non-human)
- Fragment of the left femoral head/neck with lesser trochanter (Plate 5).



Plate 5. Femoral fragment (left – proximal end).

### **Age at Death:** Older Adult >50 years

Age assessment is generally based on the degree of endo/ectocranial suture closure, dental eruption patterns, long bone epiphyseal union (or lack thereof), analysis of the auricular surface and the pubic symphysis of the os coxae (White and Folkiens 2005: 363-385; Meindl and Lovejoy 1985: 58).

Many diagnostic elements are either missing or too weathered to provide any useful information to ascertain a more precise age estimate (for example, both the os coxae are absent and the majority of the cranium is significantly degraded).

Based on a limited number of visible cranial suture sites, the individual can only be assessed as an older adult (>50 years of age) (White and Folkiens 2005: 363-385). Using the methodology outlined by Meindl and Lovejoy (Meindl and Lovejoy 1985: 58) all of the observable ectocranial, endocranial and palatal sutures are graded as 2-3, meaning suture closure is complete with a marked degree of closure/obliteration, therefore indicating the individual is an adult over 50 years of age. In addition, Ms. Cofelice noted the following age related degenerative features:

- Mild to moderate lipping along the posterior edge of the right occipital condyle.
- Mild pachionian pitting on the endocranial surfaces of the left parietal.
- Deep menengial lines on endocranial surfaces
- Slight remodeling around the right temporo-mandibular-joint.

## Sex: Male

Most of the skeletal elements used to determine gender are absent, notably the os coxae which has attributes [ventral arc, subpubic concavity, medial aspect of ischiopubic ramus, greater sciatic notch and preauricular sulcus] that are the most reliable indicators of sex (White and Folkens 2005:385-398). However, Ms. Cofelice noted the following observations:

- In general the cranium is robust with pronouncement of muscle attachments
- Robust subra-orbital torus on right side (left side is absent)
- Bulbous/long mastoids
- Well developed external occipital protuberance
- Using the methodology outlined in *Standards for Data Collection From Human Skeletal Remains* (1994) the mastoids and nuchal crest, supra-orbital margin (right side only) are all graded as “5.” Male = 5 (Plate 6).

Based on the above listed non-metric observations of the cranium, is assessed as a male.



Plate 6. Right mastoid (highlighted in yellow) with scale.

**Ancestry: Caucasian**

Ancestry is most commonly estimated through the observation of facial features, such as zygomatic projection and nasal features [i. e., presence of sill, guttering, or overgrowth] (Bass 2005: 8392; White and Folkens 2005: 400-403); however, these elements are not present for the individual of this study. Skull features (long/wide cranium, post-occipital bunning and lack of a post-bregmatic depression) suggest Caucasian descent.

There are no morphological traits present to indicate the individual is of Native American or African American ancestry.



Plate 7. Anterior view of cranium.

**Stature:**

Indeterminate

**Non-metrics Traits**

Supraorbital notch (right side)

**Pathology/Anomalies**

None noted

**Trauma**

None noted

### Funerary Artifact Analysis

During the October 2018 recovery effort, Dr. Richard Boisvert recovered two different coffin handles (arbitrarily designated by Ms. Cofelice as Coffin Handle #1 and Coffin Handle #2) (Plate 8). Ms. Cofelice examined late nineteenth and early twentieth century mortuary hardware catalogs in order to establish when the two coffin handles types were offered for sale. Both of the coffin handles are identified as double lug swing bail handles.



Plate 8. Comparison of Coffin Handles #1 and 2.

Coffin Handle #1 is decorated with the open book or “Book of Life/Bible” motif (Plate 9). The lugs are stamped on the reverse side with a “215” manufacturing stamp (Plates 10 and 11). Based on the catalogues available for comparison, the earliest appearance of Coffin Handle #1 occurred in 1874 (Springate 2015). The open book motif can also be found in a number of other manufacturing catalogs dating from 1874 through 1895 (when it appears in the Kregal Casket Company catalog) (Figure 3).



Plate 9. Coffin Handle #1 (Double lug swing bail handle).



Plate 10. Coffin Handle #1 Detail of "open book" motif on coffin handle lug.





Plate 11. Detail of manufacturing stamp "215" stamped on Coffin Handle #1.

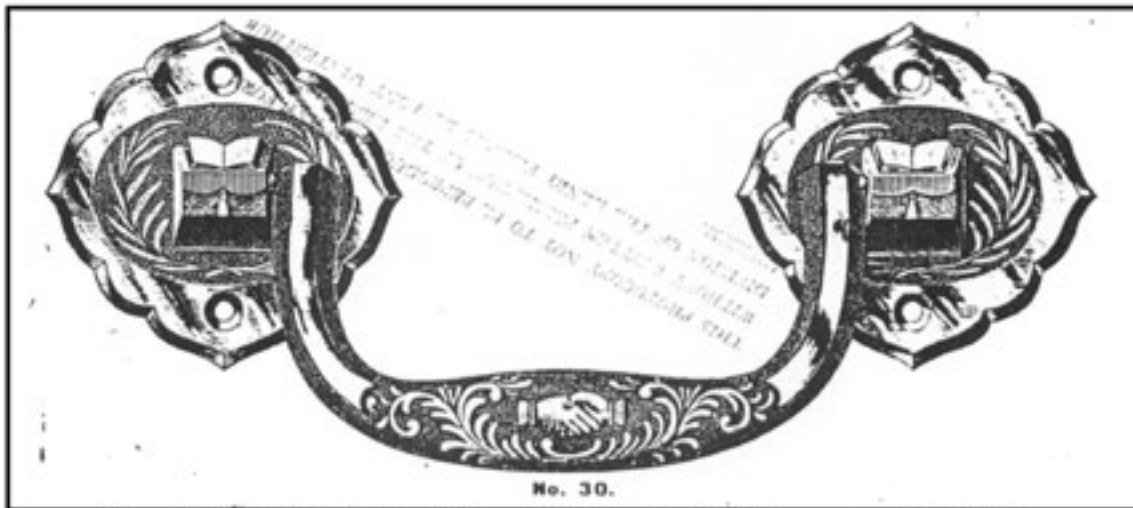


Figure 3. Coffin Handle #1 match found in Columbus Coffin Company catalog (1882).

The Coffin Handle #2 motif is advertised by the Gate City Coffin Company as early as 1901 (Gate City Coffin Company catalog 1901). The lugs are stamped "S & C 1283" suggesting the handle was either manufactured by Sargent & Company in New Haven, Connecticut or Simmons Hardware Company in St. Louis, Missouri (Plates 12 and 13; Figure 4). Sargent & Company discontinued the manufacture of mortuary hardware in 1935 and the Simmons Hardware Company produced coffin hardware about 1920 (Simmons Hardware Company catalog 1918).



Plate 12. Coffin Handle #2.

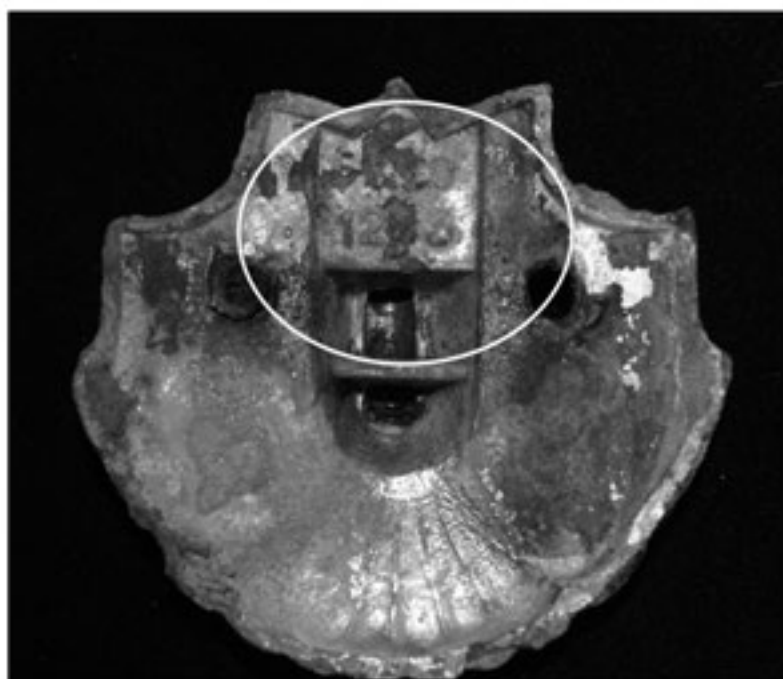


Plate 13. Coffin Handle #2 detail of manufacturing stamp "S & Co. 1283" on lug (highlighted in yellow).

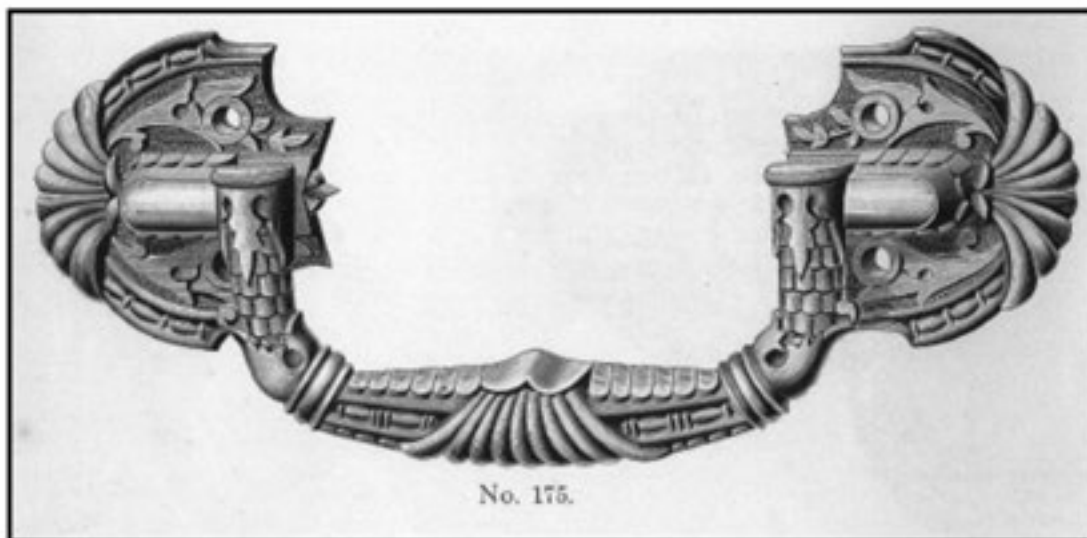


Figure 4. Coffin Handle #2 as illustrated in the Gate City Coffin Company Catalog (1901).

### Summary

The partial set of skeletal remains recovered from 36 Pollard Road in Lincoln, (Grafton County), New Hampshire has the characteristics of an older adult Caucasian male. The forensic analysis did not identify any morphological features of Native American or African American ancestry. There is no evidence to support the hypothesis that the remains belong to Private Ike Whatley whose remains were reportedly buried on the property and marked by a granite memorial.

In addition to the human remains recovered from the burial site, Dr. Richard Boisvert collected two different coffin handles, indicating the presence of two graves. A review of nineteenth and early twentieth century coffin hardware catalogs indicate the graves likely post-date 1870. An overlay of the recovery location onto the Hurd (1892) map of Lincoln revealed the graves are located in close proximity to a farmstead owned by William E. Pollard. It is highly probable the small burial plot is associated with the Pollard family. Background research, such as a review of deeds, tax maps and probate records may provide additional information about the burial ground.

## References Cited

- anonymous  
undated      University of Connecticut: A Guild to the Sargent and Company Records, undated, 1720-1955. <http://archives.lib.uconn.edu/islandora/object/20002:860134544> accessed February 2018.
- Bass, William, M.  
2005    *Human Osteology: A Laboratory and Field Manual*. Fifth Edition. Missouri Archaeological Society, Springfield, Missouri
- Buikstra, Jane E. and D. H. Ubelaker eds.  
1994    Standards for Data Collection from Human Skeletal Remains: Proceeding of a Seminar at The Museum of Natural History. *Arkansas Archaeological Survey Research Series No. 44*. Arkansas Archaeological Survey. Fayette, Arkansas.
- Columbus Coffin Company (Firm)  
1882    *Illustrated Catalogue of Wood & Cloth Covered Coffins & Caskets, Undertakers Hardware and Sundries, Robes, Lining, and General Supplies*. Columbus, OH.
- Gate City Coffin Company (Firm)  
1903    *Catalogue No. G, Illustrating Coffin and Casket Hardware and Undertaker's Supplies, Embalming Instruments, etc.* Atlanta, GA.
- Hurd, D. H.  
1892    *Town and City Atlas of the State of New Hampshire*. D. H. Hurd, Boston.
- Kregal Casket Company (firm)  
1895    *Illustrated Catalogue*. Kregel Casket Co., St. Louis, Missouri. Brian Sutton-Smith Library and Archives of Play at The Strong, Rochester, New York.
- Mainfort, Robert C. and James M. Davidson  
2006    *Two Historic Cemeteries in Crawford County, Arkansas*. Arkansas Archaeological Survey, Fayetteville, Arkansas.
- Mann, Robert W. and David R. Hunt and Scott Lozanoff  
2016    *Photographic Regional Atlas of Non-Metric Traits and Anatomical Variance in the Human Skeleton*. Charles C. Thomas Publishers Ltd., Springfield, Illinois.
- Meindl, R.S., C.O. Lovejoy, R.M. Mensforth, and L.D. Carlos  
1985    Accuracy and Direction of Error in Sexing of the Skeleton: Implications for Paleodemography. *American Journal of Physical Anthropology* 68:29-45.
- Ortner, Donald J.  
2003    *Identification of Pathological Conditions in Human Skeletal Remains*. Smithsonian Institution National Museum of Natural History, Academic Press, San Diego, California.
- Sargent & Company (Firm)  
1874    *Price List and Illustrated Catalogue of Hardware Mfg and For Sale by Sargent & Com.* New Haven, CT.

Simmons Hardware Company, Inc. (Firm)

1918 Catalogue No. P, Complete Catalogue. Philadelphia, PA.

Springate, Megan E.

2015 *Coffin Hardware in Nineteenth-century America*. Left Coast Press, Inc., United States of America.

Trotter, M and G.C. Gleser

1958 A Re-Evaluation of Estimation of Stature Based on Measurements of Stature Taken During Life and of Long Bones after Death. *American Journal of Physical Anthropology* 16:70-123.

United States Federal Population Census

1840-1910 [www.ancestry.com](http://www.ancestry.com) accessed February 17, 2018.

USGS

1995 *Lincoln, New Hampshire, Quadrangle Map*. 7.5 minute series. U. S. Geological Survey, Washington D. C.

White, Tim D., and Pieter A. Folkens

2005 *The Human Bone Manual*. Academic Press, Boston.



Appendix A. Request for transfer of Private Ike Whatley's remains to Jacksonville, Alabama.

200610020471

G.R.S. Form #120  
Shipping Inquiry.

WAR DEPARTMENT  
OFFICE THE QUARTERMASTER GENERAL OF THE ARMY  
GRAVES REGISTRATION SERVICE  
WASHINGTON

JUN 21 1920

FROM: Chief, Graves Registration Service, Q.V.C.

TO: Nancy Whatley, Jacksonville, Ala.

SUBJECT: Remains of Pvt. Ike Whatley

The records of this office show that you have requested that his body be returned to U.S.

Shipped to: Nancy Whatley, Jacksonville, Ala.

*Rush Answer*

*change*

If these are not the correct instructions, please change them. Make changes on reverse side of this sheet.

The nearest living relative may choose between, (1) return of the body to any address in the United States; (2) interment in Arlington, Va., National Cemetery; or (3) remain in France.

By authority of the Quartermaster General:

CHARLES C. PIERCE,  
Colonel, U.S. Army.

NAME OF	NO. & STREET	TOWN	STATE
→ Soldier's Widow	<i>None</i>		
→ Soldier's Children	1. <i>None</i> 2. <i>None</i> 3.		
→ Father	<i>Dead</i>		
Mother	<i>Nancy Whatley</i>	<i>Jacksonville</i>	<i>Ala</i>
Brothers	1. <i>John Whatley</i> (Name oldest first) 2. <i>Robertson Whatley</i>	<i>"</i>	<i>"</i>
Sisters	<i>Jeanette Matthews</i> <i>Mary Craig</i>	<i>Pratt City</i> <i>Jacksonville</i>	<i>Ala</i> <i>"</i>
Date	<i>June 23 - 1920</i>	Signature	<i>Nancy Whatley</i>
Address	<i>Jacksonville Ala</i>	Relationship	<i>Mother</i>

Note:- Instructions on the reverse side of this sheet should be carefully read before filling out this paper.

jdb (OVER)

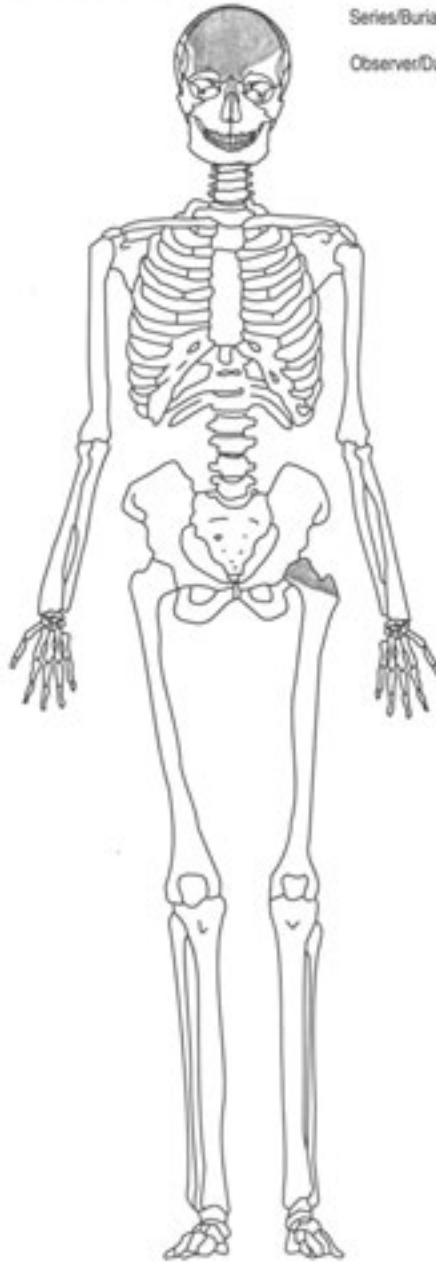
The transfer of bodies will be made entirely at Government expense.

Appendix B. Skeletal diagrams (blue shading indicates presence of bone).

**ADULT SKELETON RECORDING FORM: ANTERIOR VIEW**

Series/Burial/Skeleton 36 Pollard Road

Observer/Date Jessica Cofelice 2/17/18



CHAPTER 2: Attachment 3a

# SKULL RECORDING FORM: ANTERIOR VIEW

Series/Burial/Skeleton 310 Pollard Road

Observer/Date Jessica Cofelice 2/19/18

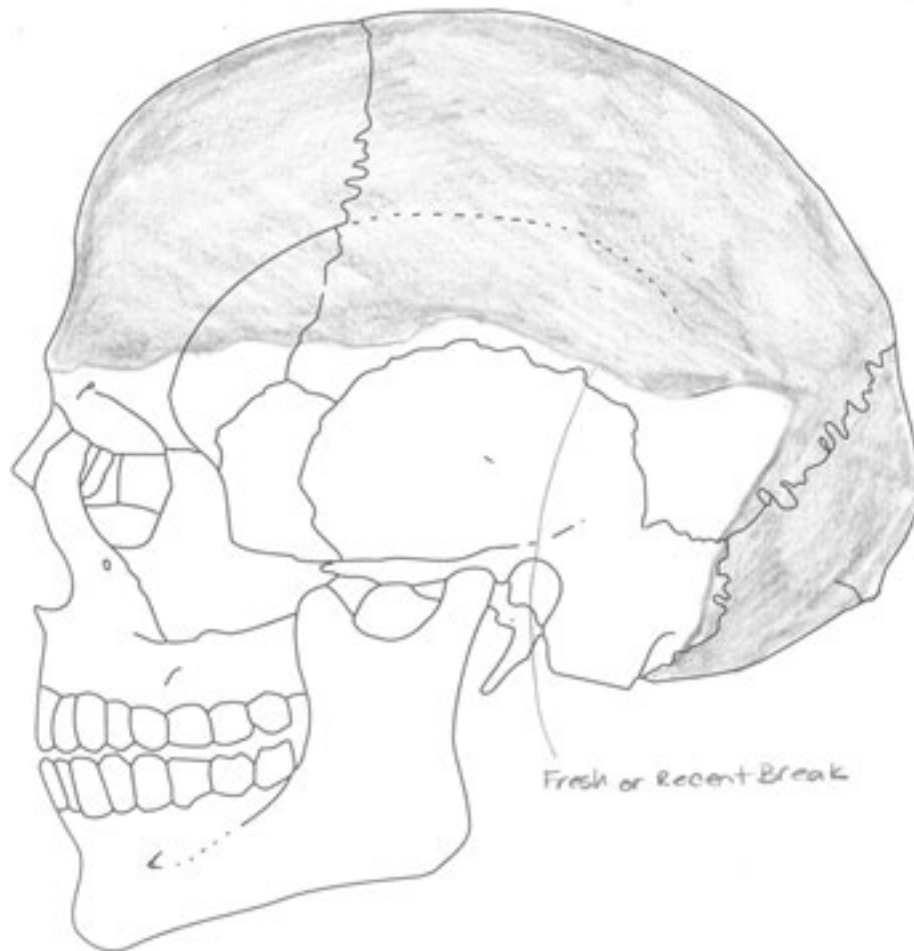


CHAPTER 2: Attachment 6a

**SKULL RECORDING FORM: LEFT LATERAL VIEW**

Series/Burial/Skeleton 316 Pollard Road

Observer/Date Jessica Cafelice  
2/17/18

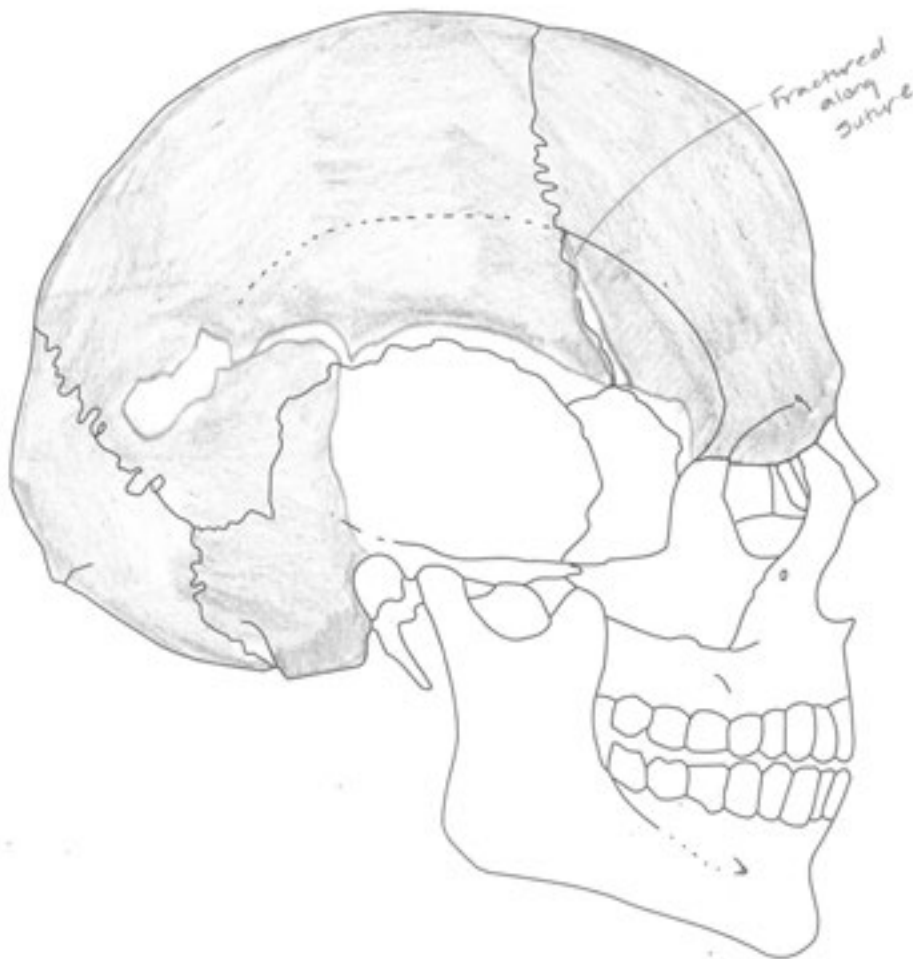


Attachment 7b: CHAPTER 2

**SKULL RECORDING FORM: RIGHT LATERAL VIEW**

Series/Burial/Skeleton 36 Pollard Road

Observer/Date Jessica Cofelice 2/17/18



CHAPTER 2: Attachment 7a





# Lincoln, NH

Community Contact	Town of Lincoln Alfred Burbank, Town Manager PO Box 25 Lincoln, NH 03251
Telephone	(603) 745-2757
Fax	(603) 745-6743
E-mail	<a href="mailto:townmanager@lincolnnh.org">townmanager@lincolnnh.org</a>
Web Site	<a href="http://www.lincolnnh.org">www.lincolnnh.org</a>
Municipal Office Hours	Monday through Friday, 8 am - 4:30 pm
County	Grafton
Labor Market Area	Plymouth, NH LMA
Tourism Region	White Mountains
Planning Commission	North Country Council
Regional Development	Grafton County Economic Development Council
Election Districts	
US Congress	District 2
Executive Council	District 1
State Senate	District 1
State Representative	Grafton County District 5

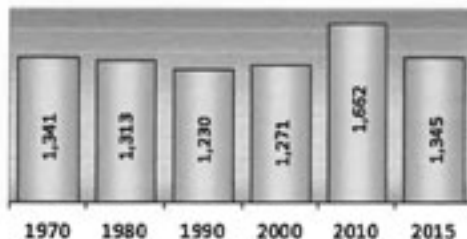
**Incorporated:** 1764

**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 117 over 55 years, from 1,228 in 1960 to 1,345 in 2015. The largest decennial percent change was a 31 percent increase between 2000 and 2010. The 2015 Census estimate for Lincoln was 1,345 residents, which ranked 170th among New Hampshire's incorporated cities and towns.



**Population Density and Land Area, 2015 (US Census Bureau):** 10.3 persons per square mile of land area, which tied with Albany. Lincoln contains 130.8 square miles of land area and 0.2 square miles of inland water area.

<b>MUNICIPAL SERVICES</b>	
Type of Government	<b>Town Manager</b>
Budget: Municipal Appropriations, 2017	<b>\$7,948,560</b>
Budget: School Appropriations, 2016-2017	<b>\$4,426,073</b>
Zoning Ordinance	<b>1986/16</b>
Master Plan	<b>2003</b>
Capital Improvement Plan	<b>Yes</b>
Industrial Plans Reviewed By	<b>Planning Board</b>

#### Boards and Commissions

Elected:	<b>Selectmen; Library; Cemetery; Trust Funds; Budget</b>
Appointed:	<b>Planning; Zoning</b>

Public Library      **Lincoln Public**

#### EMERGENCY SERVICES

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>

#### UTILITIES

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>
2016 Total Tax Rate (per \$1000 of value)	<b>\$13.19</b>
2016 Equalization Ratio	<b>97.5</b>
2016 Full Value Tax Rate (per \$1000 of value)	<b>\$13.05</b>

2016 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	<b>81.6%</b>
Commercial Land and Buildings	<b>15.6%</b>
Public Utilities, Current Use, and Other	<b>2.8%</b>

<b>HOUSING</b>	<i>(ACS 2011-2015)</i>
Total Housing Units	<b>3,035</b>
Single-Family Units, Detached or Attached	<b>1,877</b>
Units in Multiple-Family Structures:	
Two to Four Units in Structure	<b>461</b>
Five or More Units in Structure	<b>593</b>
Mobile Homes and Other Housing Units	<b>104</b>

<b>DEMOGRAPHICS</b>	<i>(US Census Bureau)</i>	
Total Population	Community	County
2015	<b>1,345</b>	<b>89,341</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) 2011-2015

Population by Gender			
Male	<b>748</b>	Female	<b>597</b>

Population by Age Group	
Under age 5	<b>49</b>
Age 5 to 19	<b>268</b>
Age 20 to 34	<b>237</b>
Age 35 to 54	<b>243</b>
Age 55 to 64	<b>293</b>
Age 65 and over	<b>255</b>
Median Age	<b>49.2 years</b>

Educational Attainment, population 25 years and over	
High school graduate or higher	<b>88.4%</b>
Bachelor's degree or higher	<b>16.4%</b>

<b>INCOME, INFLATION ADJUSTED \$</b>	<i>(ACS 2011-2015)</i>
Per capita income	<b>\$24,109</b>
Median family income	<b>\$55,326</b>
Median household income	<b>\$37,095</b>

Median Earnings, full-time, year-round workers, 16 years and over	
Male	<b>\$31,106</b>
Female	<b>\$27,381</b>

Individuals below the poverty level	<b>21.0%</b>
-------------------------------------	--------------

<b>LABOR FORCE</b>	<i>(NHES – ELMI)</i>	
Annual Average	2006	2016
Civilian labor force	<b>762</b>	<b>698</b>
Employed	<b>733</b>	<b>674</b>
Unemployed	<b>29</b>	<b>24</b>
Unemployment rate	<b>3.8%</b>	<b>3.4%</b>

<b>EMPLOYMENT &amp; WAGES</b>	<i>(NHES – ELMI)</i>	
Annual Average Covered Employment	2006	2016
Goods Producing Industries		
Average Employment	<b>n</b>	<b>n</b>
Average Weekly Wage	<b>n</b>	<b>n</b>
Service Providing Industries		
Average Employment	<b>n</b>	<b>n</b>
Average Weekly Wage	<b>n</b>	<b>n</b>

Total Private Industry		
Average Employment	<b>1,969</b>	<b>1,854</b>
Average Weekly Wage	<b>\$ 538</b>	<b>\$ 559</b>

Government (Federal, State, and Local)		
Average Employment	<b>139</b>	<b>149</b>
Average Weekly Wage	<b>\$ 639</b>	<b>\$ 791</b>

Total, Private Industry plus Government		
Average Employment	<b>2,108</b>	<b>2,003</b>
Average Weekly Wage	<b>\$ 545</b>	<b>\$ 576</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)**  
 Career Technology Center(s): **Hugh J. Gallen Career & Technical Center; White Mountains RHS**

District: **SAU 68**  
 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>139</b>	<b>73</b>	<b>92</b>	

Nearest Community College: **Lakes Region**

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

2017 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	Local access	
Railroad	State owned line	
Public Transportation	No	
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 2011-2015)*

Workers 16 years and over	
Drove alone, car/truck/van	<b>72.8%</b>
Carpooled, car/truck/van	<b>3.8%</b>
Public transportation	<b>0.0%</b>
Walked	<b>9.1%</b>
Other means	<b>5.0%</b>
Worked at home	<b>9.3%</b>
Mean Travel Time to Work	<b>14.9 minutes</b>

**Percent of Working Residents: ACS 2011-2015**

Working in community of residence	<b>71.8</b>
Commuting to another NH community	<b>25.8</b>
Commuting out-of-state	<b>2.4</b>

**RECREATION, ATTRACTIONS, AND EVENTS**

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

Nearest Ski Area(s): **Loon Mountain, Kanc Recreation**

Other: **Scenic Railroad; Clark's Trading Post, Whale's Tail Water Park**

# 2017 Vital Statistics

## Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2017

<b>Date of Death</b>	<b>Decedent's Name</b>	<b>Father's Name</b>	<b>Mother's Maiden Name</b>	<b>Place of Death</b>	<b>Military</b>
03/08/2017	Rebecca Sardone	Henry Coburn	Deveda Osgood	Manchester	N
03/10/2017	Kathleen O'Connor	Harvey O'Connor	Jessie Lloyd	Lebanon	N
03/15/2017	Anthony Brooks Sr.	John Brooks	Flora Frazier	Lincoln	N
05/17/2017	Marielle Olsen	Richard Olsen	Ruth Hagen	Lincoln	N
05/19/2017	Barbara Harrington	Frank Pelletier	Florence Cole	Franklin	N
05/24/2017	Eugene Gessner	Albert Gessner	Beatrice Shea	Lincoln	N
06/29/2017	Doreen Lynch	Albert McAfee	Mary Theriault	Lincoln	N
07/15/2017	Barbara Willey	Leo Sweeney	Hazel Smith	Franconia	N
08/27/2017	Martha Patterson	George Groesbeck	Winifred Berry	Plymouth	N
09/07/2017	Marilyn Tarnok	Frank Cullen	Mildred O'Brien	Lincoln	N
09/11/2017	John Tamulonis	Walter Tamulonis	Rita Grigas	Lincoln	Y
09/25/2017	Barbara Clark	Shirley Avery	Emily Andrews	Lincoln	N
10/09/2017	James Shortell	Albert Shortell	Ruth Unknown	Lincoln	Y
10/15/2017	Charles Theodore	John Theodore	Constance Kanteres	Lincoln	N
10/21/2017	Margaret McGinley	William Henderson	Edith Hempstead	Lincoln	N
10/21/2017	Margaret Evans	Ernest Hollyfield	Frances McIlvoy	Lincoln	N
11/29/2017	Shawn Peltier	Brian Peltier	Nancy Larue	Lincoln	N
12/23/2017	Mary Donahue	Roland Donahue	Lottie Cassidy	Lincoln	N
12/28/2017	Esther Huot	Silas Taylor	Grace Treworgy	Lincoln	N

## **2017 Vital Statistics**

### **Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2017**

<b>Date of Birth</b>	<b>Child's Name</b>	<b>Father's Name</b>	<b>Mother's Name</b>	<b>Place of Birth</b>
02/21/2017	Henry Edward Clark	Tyler Clark	Jessica Clark	Littleton, NH
04/18/2017	Harper Jane Bell	Christopher Bell	Lauren Bell	Plymouth, NH
07/13/2017	Olivia Anne-Marie Tigges	Robert Tigges Jr	Tovah Tigges	Plymouth, NH



## **2017 Vital Statistics**

### **Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2017**

<b><u>Date of Marriage</u></b>	<b><u>Person A's Name</u></b>	<b><u>Person A's Residence</u></b>	<b><u>Person B's Name</u></b>	<b><u>Person B's Residence</u></b>	<b><u>Place of Marriage</u></b>
04/01/2017	Todd D Butler	Lincoln, NH	Kara B Andersen	Lincoln, NH	Lincoln
08/16/2017	Harry V Su	Lincoln, NH	Madina Algozhanova	Semey, Kazakhstan	Laconia
09/22/2017	Joey D Bishop	Lincoln, NH	Lori J Wiggett	Lincoln, NH	Lincoln
09/28/2017	Kevin S Kleinpeter	Lincoln, NH	Sheila M Simino	Lincoln, NH	Northumberland
10/14/2017	David E Hastie	Lincoln, NH	Tina M Tourney	Lincoln, NH	Carroll
10/14/2017	Marissa L Person	Whitefield, NH	Michael A Wolowski	Lincoln, NH	Lincoln