

TOWN OF LINCOLN NEW HAMPSHIRE

2019 TOWN REPORT



"A BIG PART OF THE LINCOLN COMMUNITY ARE THOSE WHO CONTINUE TO DEDICATE AND SACRIFICE TO PROTECT AND KEEP US SAFE, WHETHER ITS SAVING A FAMILY FROM A HOUSE FIRE, ATTENDING TO AN ACCIDENT, OR RUSHING AN INJURED CIVILIAN TO CRITICAL CARE, OUR EMERGENCY FIRST RESPONDERS ARE AN IMPORTANT AND VALUABLE PART OF OUR COMMUNITY WHO OFTEN PUTS THEIR LIVES ON THE LINES TO SAVE OTHERS. NO WORDS SEEM ADEQUATE TO EXPRESS OUR ADMIRATION AND GRATITUDE FOR THE BRAVE MEN AND WOMEN OF THE LINCOLN COMMUNITY WHO RUN TOWARDS DANGER TO SELFLESSLY SAVE OTHERS... THANK YOU!"

IN MEMORY of Edmond D. Gionet



State Representative, Edmond D. Gionet, a lifetime native of Lincoln, NH passed away on July 29, 2019. Born in Lincoln on April 18th, 1931, and a Lincoln High School graduate, class of 1949, Edmond served in the US Military until 1954 when he returned home to Lincoln from Saulsburg, Austria.

Mr. Gionet served the Town of Lincoln for 15-years as Board of Selectman (1970-1974, 1981-1987, and then from 1999-2002) and then as District 5 State Representative for 14-years from 2002-2016. Over the course of Edmond's career, he served as the Head of the Canadian Trade Council, Member of the Chamber of Commerce, Rotary Club, Eagles and Elks Club, American Legion, and New Hampshire Fish & Game. Edmond was a passionate airplane pilot who rescued many a lost hiker in the North Country.

Selectman Gionet spearheaded the idea of starting an ambulance service in May of 1969, which is known today as the Linwood Ambulance Service. Edmond dedicated much of his time to his community, and he always served with the best interests of the citizens in mind.

State of New Hampshire
By His Excellency
Christopher T. Sununu, Governor

CITATION

**Be it hereby known that I,
Christopher Sununu,
Governor of the State of New Hampshire, join with my fellow
citizens in recognizing**

Edmond Gionet

For of his years of service to the Town of Lincoln. A lifelong resident of Lincoln, Edmond served several terms on the Board of Selectmen and served for 14 years as a State Representative for District 5. Edmond dedicated much time to his community and always served with the best interests of the citizens in mind. On behalf of the citizens of New Hampshire, I commend Edmond for his service and extend my deepest sympathies to the Gionet Family.



Christopher T. Sununu

Christopher T. Sununu, Governor

August 22, 2019



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 • Office Hours: Mon-Fri 8am-4:30pm

PUBLIC NOTICE

PLEASE NOTE THE NEW TIME FOR TOWN MEETING!

**MARCH 10th, 2020 TOWN MEETING WILL BEGIN
AT 6:30 PM AT LINWOOD 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

Town Officers.....	8
Selectmen's Report	11
Town Manager	13
Public Works Department.....	14
Planning and Zoning Department.....	15
Police Department.....	20
Emergency Management Department.....	23
Fire Department	23
Linwood Ambulance Service	28
Health Officer's Report	35
Forest Fire Warden and State Ranger	36
Welfare Officer's Report.....	37
Library Report	38
Cemetary Trustees.....	39
Lincoln-Woodstock Recreation Department	40
Pemigewasset River Local Advisory Committee	42
Solid Waste Facility	44
Town Clerk's Report	45
Tax Collector MS-61	46
Statement of Appropriations	49
Summary of Valuation.....	50
Treasurer's Report.....	52
Trustees of the Trust Fund	54
Statement of Budgeted and Actual Revenues.....	56
Detailed Statement of Payments.....	57
Minutes of Town Meeting.....	63
Warrant and Budget 2019.....	73
Inventory of Property	95
Payroll by Department	96
Long Term Debt Schedule.....	98
North Country Council	103
Lincoln-Woodstock Chamber of Commerce	105
CADY Report.....	106
UNH Cooperative Extension.....	107
North Country Home Health & Hospice Agency	108
Grafton County Senior Citizens Council.....	109
Mid-State Health Center	110
Financial Statements and Independent Auditor's Report	111
Community Profiles.....	166
Vital Statistics.....	169

STATE OF NEW HAMPSHIRE

Executive Council

MICHAEL J. CRYANS
Executive Councilor
District One



State House Room 207
107 North Main Street
Concord, NH 03301
WWW.NH.GOV/COUNCIL
(603) 271-3632

2019 Year End Report from Councilor Michael Cryans

On January 3, 2019, I passed my one-year anniversary serving on the Executive Council for District One.

This District is made up of over 100 towns and four cities (Berlin, Claremont, Laconia and Lebanon). It covers up to ½ of the land area from Tilton to Pittsburg.

The Council, which has 5 members, each represent approximately 275,000 constituents. The Council meets approximately every 2 weeks and most of the meetings are held in Concord, except for the 6 meetings during the summer. These summer meetings are held in the five Council Districts along with one hosted by the Governor. I chose Littleton and will be looking for a community to host the meeting next summer.

The Executive Council votes on all contracts with the state over \$10,000 as well as appointments to Boards and Commissions. Fifty-four persons from District One were confirmed to various positions on State Boards and Commissions this year. The Council also votes on Commissioners and Deputy Commissioners of State Agencies as well as confirms the appointment of judges to serve in New Hampshire District, Supreme and Superior Courts.

I have traveled to all the towns and cities as well as the seven counties in this District. The function that I enjoy the most is constituent service. I like to assist, if I can, with the issues that arise from individual concerns to general issues in towns and cities in the District. You can always reach out to me with issues of concern.

This year I hosted the Department of Transportation GACIT Meetings in Lebanon, Claremont, Berlin and North Conway. GACIT stands for The Governor's Advisory Commission on Intermodal Transportation. This Commission is required to propose a plan for improvements to our state transportation system every two years, ultimately creating what is known as the Ten Year Highway Plan.

If you wish to serve on any Boards or Commissions, please submit your resume to me and Jonathan Melanson of the Governor's office. The Boards and Commissions, along with the qualifications needed, can be reviewed at <http://sos.nh.gov/GC2.aspx>.

Please feel free to contact me if you feel I can be helpful. My contact information is Michael.Cryans@NH.gov or 603-443-1901 or PO Box 999, Hanover, NH 03755.

Remember, I am here to serve you.

Sincerely,
Michael Cryans
Executive Councilor, District One

Entire Counties of Coos and Grafton, the incorporated place of Hale's Location, the towns of Albany, Alton, Andover, Bartlett, Brookfield, Center Harbor, Chatham, Conway, Cornish, Croydon, Danbury, Eaton, Effingham, Freedom, Gilford, Grantham, Hart's Location, Hill, Jackson, Madison, Meredith, Middleton, Milton, Moultonborough, New Durham, New Hampton, New London, Newport, Ossipee, Plainfield, Sanbornton, Sandwich, Springfield, *Sunapee*, Tamworth, Tilton, Tuftonboro, Wakefield, Wilmot and Wolfeboro, and the cities of Claremont and Laconia



STATE OF NEW HAMPSHIRE

HOUSE OF REPRESENTATIVES

CONCORD

Jerry M. Stringham, Grafton County's 5th District State Representative

I am honored to represent Lincoln in the NH House of Representatives in Concord. My legislative district, the Grafton County 5th district also covers Woodstock and Waterville Valley. My role is to represent our interests by being part of the legislative processes in the granite state. State representatives serve on a committee of the house. I was appointed to the Ways and Means Committee, which handles all bills related to taxation. We are a hardworking, bipartisan committee.

New Hampshire relies heavily on property taxes to fund education – more than any other state in the US. Because of this, some cities and towns have very high tax rates and do not have adequate funding to meet education standards. Some cities have sued the state for failing to adequately fund education, a responsibility that constitutionally falls on the state. We were able add \$130 million of education funding at the state level in this year's two-year budget. A top priority for me is to see the state meets its educational responsibility without increasing the Statewide Education Property Tax (SWEPT) which would be harmful to Lincoln residents and property holders. Of importance in this year's budget was increasing funding for tourism promotion. A portion of the state's room and meals tax is required by law to be spent on tourism. In practice, the state has fallen far short of this commitment. In the final delayed budget, we were able to more than double the budget for this program.

State Representatives also propose, sponsor, amend, and vote on legislation. I was the author and prime sponsor of a bill on disability policy to help disabled in the transition between high school and adulthood. That bill passed Health and Human services unanimously and was approved by the state. A second bill I sponsored expanded foster care services, substantially paid for through a federal program, for those between 18 and 23 in very specific circumstances. As your representative, I have participated in over 350 roll call votes and with a near perfect (99.7%) participation rate. On the house floor, my speeches have been quoted in the New Hampshire Business Review, the Manchester Union Letter, and the Concord Monitor. I publish a recurring newsletter in the Trendy Times which is called "A Rep's Repartee" which focuses on current issues.

I have particularly enjoyed hosting our fourth graders when they visit the Capital, and speaking with residents about our important issues. Discussions with Lin-Wood students helped inspire me to co-sponsor state reading day to coincide with Dr. Seuss' birthday.

If there are issues you would like to let me know about or have questions, you can reach out to me at Jerry@jerrystringham.com or by phone or text at 239-2310.

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

TOWN OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2019

(includes elected & appointed officials & department heads)

Board of Selectmen

Jayne Ludwig
(Term expires 2021)

O.J. Robinson
(Term expires 2020)

Tamra Ham
(Term expires 2022)

Town Manager

Alfred “Butch” Burbank

Moderator

Robert Wetherell
(Term expires 2020)

Treasurer

Julie Rolando

Town Clerk & Tax Collector

Lisa Philbrick
(Town Clerk Term Expires 2020)

Public Works Superintendent

Nathan Hadaway

Police Chief / Emergency Management Director

Chad Morris

Fire Chief/Code Compliance Officer

Ronald Beard

Library Director

Carol Riley

Recreation Director

Tara Tower

Town Planner

Carole Bont

Solid Waste Facility Manager

Nathan Hadaway

TOWN OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2019

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 2024)

Budget Committee

Jayne Ludwig, *Selectmen's Representative*

Term Expires 2020

Paul Beaudin
Susan Chenard
Beverly Hall (*Resigned*)
Kelsee Beaudin (*Resigned*)

Term Expires 2021

Jack Daly
Cynthia S. Lloyd
Michael Simons, Chairman
James Spanos

Term Expires 2022

Tracy Brumlik
Dennis Ducharme
Herbert Gardner-Vice Chairman
Ray D'Amante

Library Trustees

Joseph J. Bujeaud (Term expires 2020)
Gail W. Tremblay (Term expires 2021)
Russ Bradshaw (Term expires 2021)
Nancy R Sweeney (Term expires 2022)
Ivan Strickon (Term expires 2022)

Cemetery Trustees

William Conn (Term expires 2020)
Katrina A. Mack (Term expires 2021)
Peter Govoni (Term expires 2022)

Trustee of Trust Funds

Beverly Hall (Term expires 2020)
Lutz N. Wallem (Resigned March, 2019) (Term expires 2021)
Jeanne Beaudin (Appointed April, 2019- thru March, 2020)
Herbert Gardner (Term expires 2022)

District 5 Grafton County State Representative

Jerry Stringham

Planning Board

Term Expires 2020

Paul Beaudin - *Alternate*

Term Expires 2021

Joe Chenard
Mark Ehrman

Term Expires 2022

Steve Noseworthy
James Spanos
Deanne Chrystal - *Alternate*

Zoning Board of Adjustments

Term Expires 2020

Delia Sullivan
Ray D'Amante
Myles Moran - *Alternate*

Term Expires 2021

Jack Daly
John Ham
Margie Gozdoff - *Alternate*

Term Expires 2022

Paul Beaudin
Susan Chenard – *Alternate*

Without community service, we would not have a strong quality of life. It's important to the person who serves as well as the recipient. It's the way in which we ourselves grow and develop. –Dr. Dorothy Height

Lincoln Board of Selectmen 2019 Annual Report

The major accomplishment of 2019 was the substantial completion of the levee. You may remember back in August 2011 when the flooding from Tropical Storm Irene damaged the Loon Mountain Bridge and the levee. While the construction of a new bridge was funded mostly by the federal and state governments, the cost of the levee was solely the responsibility of the Town.

After several attempts, funding for \$1.4M was approved at the 2016 Town Meeting. The design, permitting, and approval process was long and arduous, with both the Army Corps of Engineers (ACE) and NH Department of Environmental Services (NHDES) approval required.

As part of this process, NHDES determined that the levee met the state criteria to be considered a “dam”, and further determined that the Town was the “Owner” of the dam. While we proceeded with the project, the Town challenged the determination that we were the “Owner.” Our position was that we were obligated to maintain the ACE-controlled section of the levee per our 1960 signed agreement with ACE. We went to court for a legal determination and prevailed with the 2019 court decision agreeing that the Town was not the legal “Owner.”

We had all necessary approvals in place and hired AJ Coleman Company to rebuild the levee starting April 2017. Unfortunately, the project had numerous setbacks.

While the main part of the project was completed relatively quickly, there was a section where the river had scoured below the granite blocks to a point where the original levee design was no longer valid. This required a re-design that had to be approved by both ACE and NHDES, which delayed the completion of the project.

During this delay, we had another significant flood event that damaged the incomplete levee. Much of the previously completed work had to be redone. The new design involved building a concrete “gravity wall” through the deepest section of the riverbed. The building of this wall was a slow process and required complicated drilling and fastening into bedrock that added over \$250K to the project cost.

The levee repair achieved “substantial completion” in late 2019 with an inspection involving both ACE and NHDES. The bad news is, that the cost of the repairs exceeded budget and was over \$500K above the appropriated amount. Much of this was related to the second flood event and the re-designed section. Some was due to the Town’s decision to grout between the first three rows of granite blocks with concrete rather than use loose stone. After seeing the damage caused by the second flood event, we were convinced that adding concrete grout would save us money over time, and felt it would be foolish not to protect this huge investment.

We are hoping to recoup the portion of this expense overage that was related to the flood damage that occurred during the construction project. The contractor was required to have insurance that would have covered this event, but he did not. As of the end of 2019, we are still pursuing reimbursement.

The second major accomplishment was reaching a final resolution to the lawsuit related to the Saber Mountain Landing (“The Landing at Loon”) bankruptcy. The Landing filed for bankruptcy in 2016, with the bankruptcy Trustee asserting numerous claims against the Town, mostly related to the December 2015 decision that the Landing was not in compliance with the approvals they had received, and a subsequent decision denying an extension to comply. These Planning Board decisions were primarily based on concerns over fire safety with the failure to build two cisterns and two hammerhead turnarounds that would allow fire apparatus access.

The legal settlement was very challenging due to the many parties involved. In addition to the debtor and the bankruptcy trustee, the Landing Homeowners Association and residents of Beechwood II intervened in the case.

Overall, we were happy with the global settlement agreed to by all parties. The Town achieved its goal with a new developer acquiring this land and agreeing to install the necessary infrastructure and getting this property back on the tax roll at full value. As part of the settlement, we agreed to pay \$100K in order to extinguish all claims against us. Of this amount, \$50K was retained by the bankruptcy trustee, and \$50K was allocated toward the repair of Lower Black Mountain Road.

We are hoping that next year we will be able to include the reconstruction of West Street in our list of accomplishments. The original contractor did not meet our expectations. This year, we completed the portion of the project that required digging up Main Street which had to be done prior to the State's paving project. We revised the engineering for the remaining part of the project, and will be putting this out to bid in early 2020.

A final significant accomplishment was reaching an agreement to purchase the Legare land on Mansion Hill. This 16-acre parcel contains 5 drilled wells with pumps. We had the 5 wells tested for quality and quantity. We believe the acquisition of this land is a great investment for our future, setting the Town up to meet our water supply needs for decades to come. The fact that this land abuts the Community Center land adds additional value to the Town, and will make accessing the water less costly. We hope the voters will support this investment in our future!



*Margaret Thompson, Town of Lincoln's Eldest Resident (front row)
(Selectman, OJ Robinson (L-R), Selectman, Jayne Ludwig, Selectman, Tamra Ham, Town Manager Burbank)*

TOWN OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2019

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 2024)

Budget Committee

Jayne Ludwig, *Selectmen's Representative*

Term Expires 2020

Paul Beaudin
Susan Chenard
Beverly Hall (*Resigned*)
Kelsee Beaudin (*Resigned*)

Term Expires 2021

Jack Daly
Cynthia S. Lloyd
Michael Simons, Chairman
James Spanos

Term Expires 2022

Tracy Brumlik
Dennis Ducharme
Herbert Gardner-Vice Chairman
Ray D'Amante

Library Trustees

Joseph J. Bujeaud (Term expires 2020)
Gail W. Tremblay (Term expires 2021)
Russ Bradshaw (Term expires 2021)
Nancy R Sweeney (Term expires 2022)
Ivan Strickon (Term expires 2022)

Cemetery Trustees

William Conn (Term expires 2020)
Katrina A. Mack (Term expires 2021)
Peter Govoni (Term expires 2022)

Trustee of Trust Funds

Beverly Hall (Term expires 2020)
Lutz N. Wallem (*Resigned March, 2019*) (Term expires 2021)
Jeanne Beaudin (*Appointed April, 2019- thru March, 2020*)
Herbert Gardner (Term expires 2022)

District 5 Grafton County State Representative

Jerry Stringham

2019 Town of Lincoln Department of Public Works Annual Report

The winter of 2019 proved to be another challenging one for us. The Department of Public Works battled consistent snow events well into the beginning of April.

When spring finally came, we were able to do our street sweeping and winter sand clean up. We also were able to clean all of our catch basins and take GPS points for all of them. We were able to purchase a new GPS unit through a State of New Hampshire grant for Wastewater and Stormwater Asset Management. During the cleaning process, we conducted inspections of the basins and found that some required immediate repairs. We completed these repairs and repaved around the basins. Public Works was also able to spread liquid lime and fertilizer on the ball fields as well as the cemetery, and completed multiple cemetery internments.

In the summer we began construction of 450 feet of new sidewalk along Loon Mountain Road. We also did a media exchange in one of the water filters at the Water Treatment Plant. We purchased the new media, drained and cleaned the filter, and installed the new media ourselves. The construction of the sidewalk was completed in July. The granite curb and asphalt were contracted out, and all other construction was done by our Public Works Department.

In preparation for the State DOT Route 112 paving project, we needed to complete the utility work at the end of West Street. This was a two-phase project that included water and sewer tie in. The first phase was done during the day, and the second phase was all night work. All of this work was completed by Caulder Construction. Prior to the paving, we also had to adjust some of our sewer manholes. After Route 112 was repaved, we worked as fast as we could to repaint everything on the road prior to Labor Day. We were able to get this all done except for the painting of our green cross walks. The Department of Public Works also did all of the site work for the installation of the new scale at the Solid Waste Facility.

At the Wastewater Treatment Plant, we removed and repaired 4 aerators. We also purchased 2 new aerators and worked with Utility Partners to replace the grinder at the Route 3 pump station. At the Louann Lane pump station, a grinder pump was removed and replaced. The sewer mains on Main Street from the treatment plant to the Depot were cleaned, as well as all of Route 3 from Connector Road to the Flume.

In the fall we purchased 2 sets of solar powered RRFB's. We assembled these in our shop. With the help of Lincoln Trucking, we excavated and poured the concrete bases for them. Once the concrete cured, we installed one set at the Gypsy Cafe, and another set at the Depot. So far, they seem to be working well. We also rebuilt the lower portion of the wheelchair ramp at the Community Center. We were able to get Edgewood and Coolidge Streets reconstructed and paved, and a portion of Riverside Cemetery Road was reconstructed as well. Bern Dibner and Conant Roads were repaved with a shim and overlay.

2019 was a busy and productive year for us. We thank you for all of your continued support!

Respectfully Submitted,

Nathan Hadaway

Nate Hadaway
Town of Lincoln
Director of Public Works



DPW site work for scale at Transfer Station

Planning and Zoning Department Annual Report for 2019

Planning Board

The year 2019 was busy for the Town of Lincoln Planning and Zoning Department, Planning Board, and Zoning Board of Adjustment. Overall, the Planning Department dealt with or issued permits for the following:

2018	2019	Actions
13	8	Complaints (not including sign complaints)
6	13	Conceptual Presentations
1	1	Demolition Permits
7	7	Inquiries requiring significant research
19	15	Land Use Compliance Certificates & Outstanding LUCCs (2014-2019)
80	52	Land Use Permit Applications Granted/Withdrawn/Denied/Referred to ZBA
5	16	Sign Permits
9	10	Site Plan Review Applications Submitted/Follow-up/Enforcement/Extensions
5	8	Special Event Permits
1	2	Subdivisions – Granted & Inquiries
1	1	Transient Vendor Permits
1	1	Voluntary lot Mergers or Requests for Reversal of Involuntary Lot Mergers
2	3	Written Zoning Opinions
0	1	Sign Complaints resulting in letters of violation (versus compliance)
1	1	Alteration of Terrain Permits
0	0	Flood Plain Mapping Issues Addressed
1	1	Requests for Waivers of Stormwater Management Plan Requirements
1	0	NH DES Emergency Authorization Verification
0	3	Driveway Permits, Separate from Land Use Permit to build a building
1	3	NH Department of Environmental Services Matters (NH DES)
1	0	Retaining Walls separately addressed

2019 - Amendments to the Land Use Plan Ordinance Adopted in 2019

The March 12, 2019 Annual Town Meeting voted to adopt the following amendments to the Stormwater Management Ordinance:

Article 02: Planning – Boarding or Rooming House

1. Amended Article IV, Definitions, by adding a definition for “Boarding or Rooming House” as follows:

Boarding or Rooming House: A building or premises, other than a hotel, inn, motel, or Bed and Breakfast, where rooms are let which are used primarily for sleeping and toiletry; for not less than three (3) persons and not more than twelve (12) persons (not including the property owner and their immediate family) provided that the house is also occupied as an owner-occupied private residence; not open to transient guests; in contradistinction to hotels and restaurants, which are open to transients. A Boarding

or Rooming House is a business use and requires Site Plan Review approval with a conditional use permit.

2. Added “**Boarding or Rooming House**” as a separate business category under Article VI District and District Regulations, Section B. District Regulations, Paragraph 2. Land Use Schedule, “Business Uses” Land Use Schedule.
3. Amended Article V, Section J. Limit on Boarding Houses to substitute the following paragraph:
 - a. Boarding or Rooming Houses shall be permitted in the Village Center (VC) District, the Rural Residential (RR) District and the General Use (GU) District.

Article 03: Planning – Required Parking Spaces for Employee Parking

4. Amended “Article V General Regulations, Section A. Parking and Off-Street Loading”, by adding a Paragraph L. which states:

L. “In addition to the above requirements, for every ten (10) spaces, an additional space will be required for employee parking.”

2020 – Proposed Amendments to the Land Use Plan Ordinance (LUPO) in 2020:

The following proposed amendments to the Land Use Plan Ordinance (LUPO) will be voted on at our Annual Town Meeting on Tuesday, March 10, 2020. The Planning Board recommends that the Town Meeting adopt the following amendment to the Land Use Plan Ordinance and the two parts go together as they both relate to the boarding or rooming house:

Article 02: Planning – Boarding or Rooming House

1. Amend Article IV, Definitions of “Boarding or Rooming House” as follows:

“**Boarding or Rooming House**”: A building or premises, other than a hotel, inn, motel, or Bed and Breakfast, where rooms are let which are used primarily for sleeping and toiletry; for not more than twelve (12) persons (not including the property owner and their immediate family) provided that the house is also occupied as an owner-occupied private residence; not open to transient guests; in contradistinction to hotel, inn, motel, or Bed and Breakfast ~~and restaurants~~, which are open to transients. The owner-occupied provision shall not apply in the General Use (GU) District. A Boarding or Rooming House is a business use and requires Site Plan Review approval with a conditional use permit.

2. Amend Article V General Regulations, Section A, paragraph 1, Parking and Off-Street Loading, subparagraph c pertaining to parking for “Boarding or Rooming House” as follows:

Section A. PARKING AND OFF-STREET LOADING. Adequate off-street parking facilities (municipal parking facilities excluded) for employees as well as customers and off-street loading facilities shall be provided whenever a new use is established or any existing use is enlarged in accordance with the following specifications:

5. All proposed new construction shall provide for adequate off-street parking spaces in accordance with the following standards, subject to modification by the approval of a special exception pursuant to Article V, Section A,3. A single parking space is defined as being one hundred seventy (170) square feet in area

and having additional adequate area for maneuvering.

- c. Hotel, Motel, Tourist Accommodation, Lodging Unit, Boarding or Rooming House – one (1) space for each unit.

(Language proposed to be added is underlined. Language proposed to be deleted is ~~crossed-out~~. Full text of proposed amendment is available on file for full review at the Town Clerk's Office prior to March 10, 2020, and at the polling place on voting day. Recommended by the Planning Board.)

Reasons for the Proposed Amendment No. 1:

Currently of the **Article IV, Definition of “Boarding or Rooming House”** Land Use Plan Ordinance says:

“Boarding or Rooming House”: A building or premises, other than a hotel, inn, motel, or Bed and Breakfast, where rooms are let which are used primarily for sleeping and toiletry; for not more than twelve (12) persons (not including the property owner and their immediate family) provided that the house is also occupied as an owner-occupied private residence; not open to transient guests; in contradistinction to hotels and restaurants, which are open to transients. A Boarding or Rooming House is a business use and requires Site Plan Review approval with a conditional use permit.

At the 2019 Town Meeting the definition of “boarding or rooming house” included the requirement that the house be occupied as an owner-occupied private residence. There is a workforce housing shortage within the Town of Lincoln. The Planning Board thought that the number of zoning districts where boarding houses are allowed should be expanded to include the Rural Residential (RR) District. The Planning Board also wanted to make sure that boarding houses are owner-occupied to ensure that these boarding houses have on-site oversight by someone invested in the property and the neighborhood.

Since the 2019 Town Meeting, a couple of property owners were looking to convert existing buildings into boarding or rooming houses, but did not want to live on the property. At the 2020 Town Meeting the Planning Board proposes to change the new definition of a “Boarding or Rooming House” so the Land Use Plan Ordinance does not require the boarding or rooming house to be occupied by the owner as an owner-occupied private residence in the General Use (GU) District (the most business-friendly district). In the Village Center (VC) District and the Rural Residential (RR) District the owner-occupied requirement would still apply.

The Planning Board also proposes that Article V General Regulations, Section A Parking and Off-Street Loading should make it clear that a Boarding or Rooming House requires one (1) parking space for each tenant.

(Full text of proposed amendment is available on file for full review at the Town Clerk's Office prior to March 12, 2019, and at the polling place on voting day.) Recommended by the Planning Board.

Zoning Board of Adjustment

In 2019, the ZBA had four (4) scheduled meetings and handled three (3) cases. They held public hearings and made decisions for one (1) Requests for a Special Exception for a sign, and two (2) Requests for a Variance. One request for a variance is still pending.

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 2019 CIPC consisted of Planning Board Representative Mark Ehrman, Board of Selectmen Representative OJ Robinson, Budget Committee Representative Paul Beaudin and Town Manager Alfred “Butch” Burbank. Also present at all meetings were: Finance Director Johnna Hart and Planner Carole Bont. Various Department Heads also attended to present their CIP requests and to offer assistance.

The CIPC had six (6) working sessions. The last meeting was held on December 11, 2019 when the Planning Board held its Public Hearing and voted to adopt the CIP for 2020. Thank you to everyone who worked on this large project.

The CIP report can be viewed in its entirety at www.lincolnnh.org. Hard copies are also available at the town offices.

Economic Development

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 US 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.

In 2018, the Town of Lincoln was selected for a **Federal Opportunity Zone Designation** which is in effect until December 31, 2028. The eligibility of individual census tracts to receive investment will not change before that date. No new Opportunity Zones will be designated in the interim, barring reform of the program from Congress.

The Town has several lots available for sale to be used for commercial development in the Small Business District (SBD) on Arthur Salem Way. 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 2020 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 our volunteers for their service as volunteer members of the Planning Board and Zoning Board of Adjustment and the CIP Committee. We wish to thank Paula Strickon for her more than seven (7) years of service, first as a regular member and then as an alternate on the Planning Board. We wish to thank Callum Grant for his four (4) years of service as an alternate on the Planning Board. The Town of Lincoln cannot thank these people enough for their volunteer services. They have persevered through many late-night meetings, lengthy presentations by engineers and applicants, and confrontational meetings with applicants and their lawyers. Their volunteer service is thankless. Their reward is a sense of well-being for contributing their training, education and life experiences in an effort to improve the quality of life for members of their community.

Respectfully submitted,
For the Boards and Committees
Carole Bont
Town Planner

2019 LINCOLN POLICE DEPARTMENT ANNUAL REPORT



SEPTEMBER 20 THROUGH SEPTEMBER 22, 2019 WAS THE NEW HAMPSHIRE HIGHLAND GAMES AND FESTIVAL. LINCOLN POLICE TOOK PART IN FESTIVITIES BY WEARING KILTS CONSISTING OF THE STATE OF NEW HAMPSHIRE TARTAN. (LEFT TO RIGHT: DEPUTY CHIEF JEFF BURNHAM, OFFICER STEVE WALDMAN, CORPORAL KRIS LOWE, SERGEANT JOE DELUCA, OFFICER ELIZABETH HILLIARD, OFFICER SCOTT MCKINLEY, DISPATCHER JJ BUJEAUD, OFFICER REES DAVIS, AND CHIEF CHAD MORRIS)



POLICE OFFICERS PARTICIPATE DURING
THE NATIONAL NIGHT OUT



LINCOLN PD BONDING WITH OUR YOUTH
AT THE NATIONAL NIGHT OUT

WWW.LINCOLNNH.ORG



Lincoln Police Department

PO Box 488, 148 Main Street, Lincoln NH, 03251 (603)745-2238 FAX (603)745-8694

Lincoln Police Department 2019 Annual Report

The Lincoln Police Department is proud to report the completion of “phase two” regarding the Police Department’s communications infrastructure. Last year we reported the necessary repairs and replacements that had to occur, as some of our equipment was reaching the end of life and was not reliable. Since that time, we have replaced six tower mounted antenna systems and backup power supplies. We replaced the fire base station with a high-power continuous duty station, as well as three end of life Motorola base stations. The radio room, which was in the back of the garage, was moved to a better location with air control, grounding, new equipment mounting racks, and new wiring. We want to thank the town for their support of this project so that we may be dependable in providing the level of service that you deserve.

We are extremely happy to report that we are now dispatching for the Woodstock Police Department. I don’t believe this has been done for over thirty years. I want to thank the Town of Woodstock and Chief Ryan Oleson for their trust, and this great opportunity.

At the end of August, our prosecutor through the Plymouth Court Jurisdictional Association resigned. We entered into an inter-municipal agreement with Campton and Woodstock. We now have a regional municipal prosecutor for the three towns. It has been a smooth transition and we are excited about this collaboration.

This year we built a foundation of resources to assist us with many complex and changing issues. We joined into memorandums of understanding with organizations to assist us with mental health issues, sexual assaults, juveniles, drugs, drug addiction, and internet crimes against children. These partnerships and resources are invaluable.

It has been a year of collaboration. We worked on several successful joint operations with outside agencies to include the NH Liquor Commission, NH Drug Task Force, NH State Police, Internet Crimes against Children, the Woodstock Police Department, and NH Highway Safety, who provided a grant opportunity for Distracted Driving and DWI Enforcement.

We have been showing a greater presence within the community and at the school. We provided programs to the seniors on scams. We participated in several events to include the annual Thanksgiving meal deliveries, Stuff a Cruiser, Law Enforcement Torch Run for Special Olympics, National Night Out, and Coffee with a Cop. We provided ALICE training (active threat) at the LW Public School along with the assistance of Chief Martin Cashin of the Franconia Police Department, and members of the Woodstock Police Department. A static drill was conducted with grades 6-12. I would like to thank all involved for being open-minded and allowing for this type of drill to occur. The students were respectful and took the drill seriously. We are adding



Lincoln Police Department

PO Box 488, 148 Main Street, Lincoln NH, 03251 (603)745-2238 FAX (603)745-8694

programs for 2020 to include CRASE, which is Civilian Response to Active Shooter. We have three instructors for RAD, which is Rape Aggression Defense. Both of these classes will be offered throughout the year.

I would like to mention the addition of three new officers to the department. Elizabeth “Libbie” Hilliard was hired in May of 2019. Libbie is a full-time certified officer and had a year of full-time experience with the Haverhill Police Department before coming to us. She also has long standing relatives in the Lincoln and Woodstock area, as most of you recognize the name. Scott McKinley was hired in September of 2019. Scott worked for the department for most of the 1990’s before taking a position as a Sergeant with the Lisbon Police Department. Scott retired as a member of the Lisbon Police Department after approximately 25 years of service. He currently works for us as a part-time police officer who brings a wealth of knowledge and a friendly smile. Rick Ball was hired in October 2019. Rick has worked for several North Country Departments, and comes to us from the Littleton Police Department where he held the rank of Sergeant. Rick is an experienced police officer and brings many community-based programs with him. I believe each of these officers will be a dynamic part of the team.

We had several promotions in 2019. Captain Jeffrey Burnham was promoted to the rank of Deputy Chief. Officer Michael Stevens was promoted to the rank of Sergeant. Officer Kristopher Lowe was promoted to the rank of Corporal. Please congratulate them should you see them in your travels.

I stated that 2018 was a year of change. I would say that 2019 was a year of growth. We were very busy with many infrastructure projects and getting our feet under us. I am looking forward to 2020 and implementing more community-based projects. I want to thank the citizens of Lincoln, the Board of Selectman, and Town Manager for all of their support.

Sincerely,

Chad Morris

Chad M. Morris
Chief of Police





Lincoln Police Department

PO Box 488, 148 Main Street, Lincoln NH, 03251 (603)745-2238 FAX (603)745-8694

Emergency Management 2019

My first year as Emergency Management Director was an interesting year. We were unable to run as many exercises as we had anticipated, however, we have many irons in the fire for 2020. Timing appeared to be an issue with the many projects that were on our plates. We were able to run a multi-agency tabletop exercise for the Notch Plan. The Notch Plan has been in existence since the early 1990's. It is a plan for emergency personnel responding to accidents in the Franconia Notch where traffic is backed up, especially on one-lane locations within the Notch. Emergency personnel have to respond in the opposite lane of travel to get to the scene. Homeland Security and Emergency Management (HSEM) of NH facilitated the exercise. It began with a meeting of stakeholders at the table to discuss logistics and terminology. Next was the exercise of a realistic incident and how it would be managed. Agencies that participated in the exercise were the Lincoln Police Department and Communications Center, Lincoln Fire Department, Lin-Wood Ambulance, Grafton County Sheriff's Department Communications Center, New Hampshire State Police and Communications Center, Franconia Police Department, Franconia Fire Department, and the Franconia Life Squad.

As mentioned previously, we have plans for 2020 which include emergency drills of Active Shooter, and what they refer to as the "warm zone" for EMS responders. The Lin-Wood Ambulance Service along with Lincoln Police Department were able to procure necessary protective equipment for EMS personnel responding to such calls. Our exercises will focus on how to don the equipment, as well as movement drills. These drills will occur with the assistance of HSEM of NH.

We also have plans to run a mandatory drill on a flood incident involving the levee. This will require us to identify inundation maps and affected areas. Once we identify the areas/residents at risk, we will create an emergency notification contact list/group and conduct a drill with emergency notification. This project is in the infant stages as this writing occurs.

We continue to offer RAVE Mobility Emergency Notification. If you are interested in being advised of severe weather alerts, road closures, traffic delays or area happenings, you may sign up at lincolnnhpd.org and look on the home page for RAVE Mobility and Smart 911.

Sincerely,

Chad Morris

Chad M. Morris

Emergency Management Director



Commemorating 80 Years of Service



James Carey 1930-1936



Thomas Lynch 1936-1942



George "Buster" Pooler 1942-1946



Carl Davies 1946-1948



Fred Johnson 1948-1966



John Weeden 1966-1975



Wallace Peltier 1976-1990



R. Craig Ohlson 1990-1995



Michael Peltier 1996-1998

2019 LINCOLN FIRE DEPARTMENT ANNUAL REPORT



**LINCOLN FIRE DEPARTMENT ASSISTS
DURING DHART EVACUATION**



**LINCOLN FIRE DEPARTMENT PARTICIPATES
IN TOWN WIDE CAR CRASH DEMONSTRATION**

WWW.LINCOLNNH.ORG

Dedication To The Lincoln Fire Department



Back Row Standing: Mike Harrington, Dep. Chief Leo Kenney, Eugene Davis, Jay Blaisdell, Eric Sothard

Front Row Standing: Colin Hasse, Sean Casey, Kriston Peterson, Jon Place, Lt. Ed Peterson
Kneeling, Chief Nate Haynes, Charlie Hanson





Lincoln Fire Department

2019 Annual Report

Lincoln Fire Department had a very busy year responding to 173 calls for service which included 49 fire alarm activations; 45 motor vehicle accidents, 3 motor vehicle fires, and 9 medical assists, just to name a few.

This year we underwent an ISO audit which is a comprehensive evaluation of the Fire Department, Dispatch, Water Supply, and Community Risk Reduction. This was a very extensive audit process which requires a lot of documentation review.

Over the past few years, I have made a lot of changes within the Fire Department concerning how we train our members, and I have promoted a few members to key positions to build on our vision and future of the department. Another big part of the ISO audit is a water supply evaluation which represents 40% of the evaluation. As most town residents are aware, our municipal water system meets the need for potable water but does not meet the needed fire flow requirements for the town. We all have been working to resolve that issue, and during the ISO Audit they commended us for taking the initiative to resolve the problem and for looking for alternate water sources. The Public Works Department should be commended for all of their work to help resolve this issue.

On December 27th I received the final report from ISO, and I am proud to announce that our new Public Protection Classification (PPC) is now a 4/4Y. This new PPC is 2 points better than we were before, and Lincoln Fire Department is now in the top 24 percentile in the state, and the new rating takes effect April 1, 2020. I strongly recommend that all residents and business owners notify their property insurance providers and make them aware of the new rating to negotiate a reduced premium based on our better PPC. There is a real possibility with this new rating that property owners will see a significant reduction in their insurance premiums.

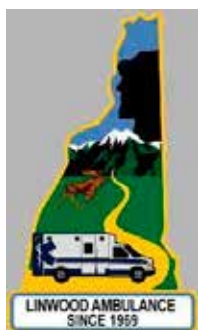
In closing, I would like to thank everyone in the community for their continued support.

Respectfully submitted,

Ronald Beard

Chief Ronald Beard



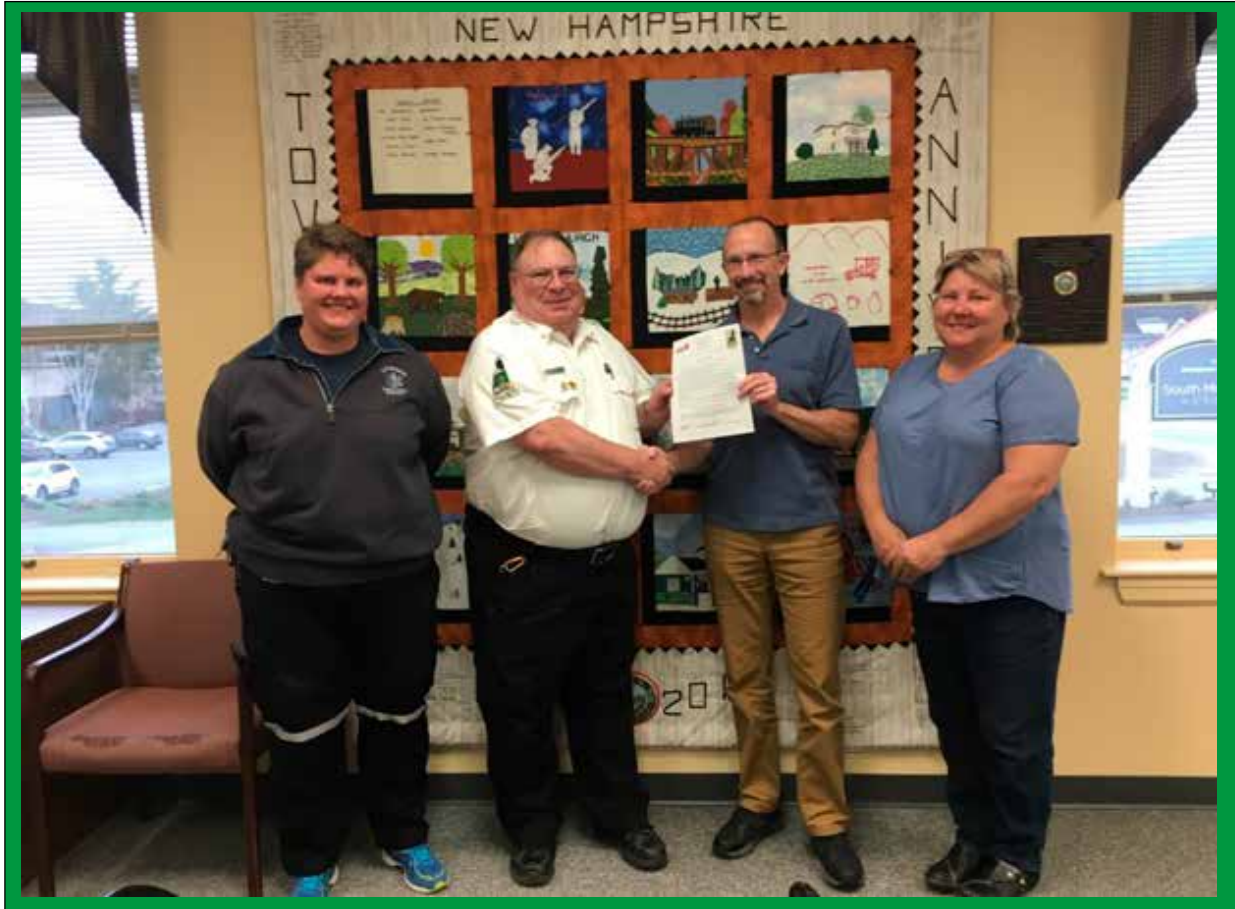


LINWOOD AMBULANCE ANNUAL REPORT 2019



CELEBRATING 50 YEARS OF SERVICE

LINWOOD AMBULANCE SERVICE



THE WEEK OF MAY 19TH THROUGH MAY 25TH, 2019 WAS DESIGNATED EMS (EMERGENCY MEDICAL SERVICES) WEEK, AND CHAIRMAN ROBINSON READ THE TOWN OF LINCOLN'S PROCLAMATION COMMEMORATING THE LINWOOD AMBULANCE SERVICE AND THE LINWOOD MEDICAL CENTER FOR THEIR 50-YEARS OF SERVICE TO THE TOWN OF LINCOLN AND ITS RESIDENTS. (LEFT TO RIGHT: AMY SNYDER, AEMT, CHIEF OF SERVICE, DAVE TAUBER, PARAMEDIC, BOS CHAIR, OJ ROBINSON, AND SELECT BOARD MEMBER, TAMRA HAM)



CONTINUED TRAINING FOR OUR MEMBERS



COMMUNITY CPR/AED CLASS
AT OUR TRAINING CENTER

WWW.LINWOODAMBULANCE.ORG



Linwood Ambulance
12 Profile Dr. POB 26
Woodstock NH 03262
603-745-3904 Voice
603-745-7737 Fax

WWW.Linwoodambulance.org

A non-profit serving the Towns of Lincoln and Woodstock NH
All donations are tax deductible

LINWOOD AMBULANCE 2019 ANNUAL REPORT

50 years of service for the volunteers of Linwood Ambulance to the towns of Woodstock and Lincoln!

2019 was a year of milestones for Linwood Ambulance. We reached an all-time high demand and responded to 823 calls. This is 76 calls more than 2018, and 116 more than 2017. We had two, or even all three ambulances on the road for calls at the same time 165 times. This level of demand is being met by dedicated volunteers, who even when not on shift, will drop what they are doing in their lives to respond to calls when needed. We are always recruiting new volunteers that wish to serve their community and neighbors. We will train you. Call us during business hours or stop by to visit if you are interested. A tremendous thank you to all our volunteers.

Another milestone in this fiftieth year was the passing of founding member E. Jon LaBrecque. Jon was one of the original moving forces along with Sherman Adams in starting the ambulance service and the Linwood Medical Center. Please take a moment to read his recollection found elsewhere in this volume about the founding of the towns ambulance and our parent corporation in 1969.

Our training section has had a busy year. In the spring, we held an Advanced EMT class with seven of our members taking on over 200 hours of additional training over their EMT certification. We applaud all of them for their dedication. Several are still working on completing clinical training, and two have achieved national certification with state licensure taking on their new advanced life support responsibilities. Congratulations to AEMTS Tyler Clark and Amy Snyder. In the fall, we held an EMT class of about 160 hours. This program will produce two town residents as new volunteers for Linwood Ambulance.

Our community outreach section has also been busy in 2019 teaching public cardiopulmonary resuscitation (CPR) and automated defibrillator training (AED) for individuals and groups. CPR and the use of a public access AED is credited with saving about 92,000 people in the U.S each year. Linwood Ambulance teaches this program the last Monday of every month or anytime by appointment for any groups of six people or more. A new course we are teaching this year is the national Stop the Bleed program. This one-hour program teaches how to stop life threatening external bleeding. A person can lose all of their blood volume from a large arterial bleed in three minutes. Stop the Bleed will teach you how to prevent a person from bleeding to death before the ambulance can reach them. This course is already credited with saving a life in the Lincoln- Woodstock area this year. Go to our web site to register for any of this valuable lifesaving education.

We continue to raise funds for ambulance replacement through our two-annual family oriented fun physical fitness events. In June, we partner with Clark's Trading Post for a 5K road race. This year despite the threatened rain that never came, we had 175 participants. In 2020, the Running of the Bears will be on Sunday, June 28th. Registration is open on the Clark's Trading Post web site. In September, we partner with the Village at Loon Swim and Tennis Club for the longest running tennis tournament in the state. The 42nd tournament was a great success and fun had by all. Come to play or just join us for the lunch cookout or Ken's famous waffles-on-a-stick breakfast at the 43rd event on the weekend of September 12th and 13th, 2020. We thank all the businesses that help with donations to support these events and make it possible to keep our ambulances on the road.

In 2019, we received several donations and grants that allowed us to add some much-needed lifesaving and protective equipment for use by our volunteers. We received a gift for new uniforms and winter coats for our all-weather responders. We thank the two towns for continuing to support the designated money for the small (well below minimum wage) stipend we pay the primary crew for shift coverage. Linwood Ambulance can only continue to exist by fund raising and grants. We thank all who have supported us financially last year.

Your skilled emergency medical providers are:

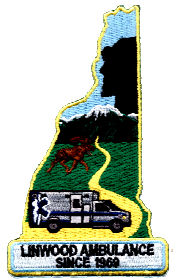
David Aibel	Ken Chapman	Michelle Lennox	AJ Sousa
James Allison	Tyler Clark	Donna Martel	Bonnie Stevens
Megan Gaites	Kara Field	Bill Mead	Billy Sullivan
Jamie Bariteau	Andrew Formalarie	Marshall Miller	Marti Talbot
Jean-Miguel Bariteau	Darlene Goodbout	Matt Pasciuto	Ben Thibault
Ryan Barron	Patrick Griffin	Todd Robinson	Justin Walsh
Amanda Bennett	A. Dale Hutchinson	Christine Shaw	Robert Wetherell
Markie Boyce	Dave Kraus	Amy Snyder	Jim Winslow

On behalf of our Board of Trustees and all our members listed above, **thank you for your support** of your emergency medical service in the great endeavor of **neighbors helping neighbors**. Along with the police and fire departments we are part of your essential emergency response when you need to dial 911 for help.

David Tauber
Chief



Linwood Ambulance Service Celebrates 50 Years Of Service To The Community



In May, 1969, I was approached by Selectman, Edmond Gionet and asked to start an ambulance service in Lincoln. Mr. Marclus, who owned the papermill had given the Town of Lincoln a 1964 White Oldsmobile ambulance and Roger Thompson the safety officer at the mill would drive it when someone needed medical treatment and to go to the hospital.

The first-aid class was held at my father's house on LaBrecque Street. Dr. David Bishop from Littleton Hospital with the assistance of Nurse Ann Wiggett taught the class to Duncan Riley and E. Jon LaBrecque.

The ambulance was housed at the fire station which is now the Town offices and Police Station in Lincoln. When a call came to Dispatch, dispatch would then call me at work at the Beacon Motel and call Duncan at his motel The Drummer Boy. I would pick him up, go to the fire station to get the ambulance and go to the call. This was done 24hours a day whenever there was a call.

Also, at that time Governor Shennan Adams had started a committee to look into building a Medical Center in Lincoln. Duncan and I were both on committee. After the Medical Center was built and opened in 1974, the ambulance was moved to the new building and operated out of it.

Tom Ross, owner of Ross Ambulance Service from Littleton, taught our first EMT course. This class was one of the first courses given in the north country. There were twelve people in the class and they became part of the first 10,000 Charter Members to be Nationally Registered EMTs.

As the service grew, I felt we needed a better and bigger ambulance. I approached the Selectmen of Lincoln about buying a newer ambulance to service both the Lincoln and Woodstock Communities. Unfortunately, I didn't get very far. I then went to see Mr. Adams at Loon Mountain and presented him my pitch for a newer ambulance with updated equipment and radios. Mr. Adams went to the Selectmen and came back with a check for \$11,500 with which we purchased a 1974 Chevy. High rise van for an Ambulance.

Everyone was volunteers and the service continued to grow. Some member notables include Fred Germain a long time dedicated member, Mark Houde who designed our patch, Terri Brooks who became the first EMT-Intermediate in the north country as well as an instructor who's classes gave the service many new EMTs. And Stacey Bossie who became our first Paramedic and also served as Director of several years.

I am very proud of how great Linwood Ambulance Service has become. I am honored to have been a big part of this. I greatly appreciate all those volunteer members who through their dedication made Linwood Ambulance the great service it is today. Article submitted by E. Jon LaBrecque, 12-A



www.linwoodambulance.org



Linwood Ambulance Service Heart Safe Community Project



The towns of Lincoln and Woodstock have been recognized by the state of New Hampshire as Heart Safe Communities. These are two of the nineteen towns in the state who have achieved this status. The state uses statistics such as: the number of AED's (Automated External Defibrillators) and the number of CPR trained citizens per population, and the availability of Advanced Life Support on the ambulance as criteria. Much credit is due to the businesses that have purchased this life saving machine and trained their employees, also the individuals who have taken a CPR class taught by Linwood Ambulance Service.

The primary goal of the program is to increase survival rates from out-of-hospital cardiac arrest. Individual communities can develop and implement lifesaving networks that focus on coordinating local resources to prevent sudden cardiac arrest from becoming sudden cardiac death. Group efforts involving individuals, businesses, public officials and emergency responder agencies can establish a cardiac arrest response system to make the difference between life and death.

In a cooperative effort, the NH Bureau of Emergency Medical Services, Division of Fire Standards and Training & Emergency Medical Services, Department of Safety, the NH Division of Public Health Services, Department of Health & Human Services and the American Heart Association have established the "New Hampshire HeartSafe Communities Program".

The Heart Safe Community ceremony was held at the New Hampshire State House on February 17, 2012. Governor Lynch; Commissioner John Barthelme, Department of Safety; Director Perry Plummer, New Hampshire Fire Standards, Training and EMS; Chief Clay Odell, Bureau of EMS; William Wood, Emergency Preparedness Coordinator; and Nancy Pederzini from the American Heart Association were present to honor the receiving towns.

New Hampshire HeartSafe Communities objectives include:

- Increase awareness of sudden cardiac arrest, its signs and symptoms
- Increase the availability of community CPR/AED programs
- Increase public safety agency AED availability
- Increase placement, registration and availability of AED's in public areas, businesses and schools
- Assist in emergency planning for AED-equipped facilities

To get involved with this program, contact us at www.linwoodambulance.org 603-745-3904.

"Sudden Cardiac Arrest Chain of Survival"



Linwood Ambulance Service is quick to point out the first three links are up to you. "The sad reality is, most ambulances are more than ten minutes away from a rural emergency. The availability of an AED to the public and citizens trained in CPR will save lives. Will you be able to help?" He explains "an AED is a computerized medical device. It is simple to use and is intended for the general public. An AED will check a person's heart rhythm and recognize when the heart requires a life saving shock. AED's are very accurate. With a few hours of training, anyone can learn to operate an AED safely and perform CPR.

The efforts of Ken Chapman must also be celebrated. His project in paramedic school was to make the communities served by Linwood Ambulance Service a safer place with trained bystanders and public access AEDs. His success is highlighted in this recognition.



www.linwoodnno.org



2019 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 a very small amount of time.

This year I was tasked with investigating six reports of bed bugs. I also investigated one report of unsafe living conditions reported by a neighbor, and found the conditions to be as reported. The occupants were relocated and the home was condemned. Several animals were rescued and brought to a shelter to be re-homed. I am happy to report that after working with the owners of that property, we were able to get fair market value for the land, and with that sale they were able to purchase another home and get a fresh start. I have worked closely with the state inspecting swimming pools at various hotels.

This year I attended the Spring and Fall Health Officer workshops. As always, they are very informative and productive.

Respectfully submitted,

Ron Beard

Ronald Beard
Health Officer/Code Compliance Officer



New Hampshire Health Officers Association

Report of Forest Fire Warden and State Forest Ranger

This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildfire activity throughout the state. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

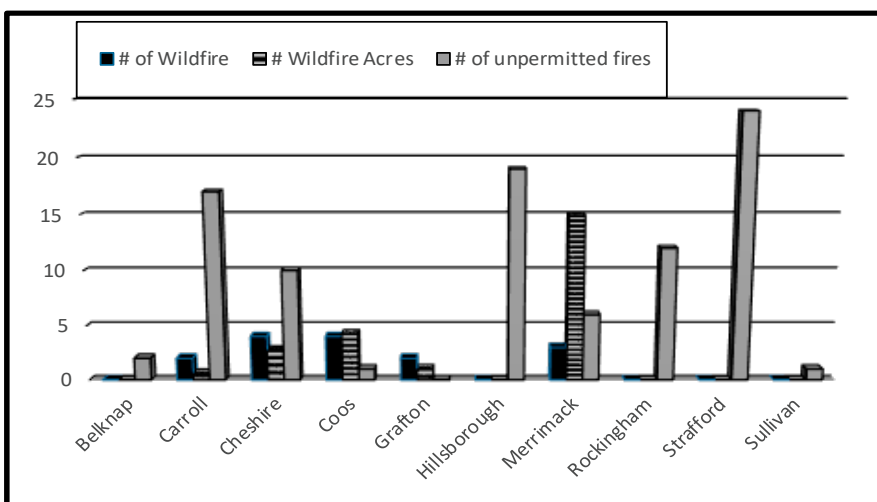
The Forest Protection Bureau and local fire departments were very busy this year celebrating Smokey Bear's 75th year preventing wildfires. Many events were held at local libraries, in fact, this program was so successful we will be offering it again in 2020. We were fortunate enough to partner with the Northeast Forest Fire Protection Compact and bring the Smokey Hot Air Balloon to Franconia Notch in August. The weather was fantastic and hundreds of people got the chance to ride in the balloon! Smokey's message has always been about personal responsibility – remember his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. **“Remember, Only You Can Prevent Wildfires!”**



As we prepare for the 2020 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdfl/.

2019 WILDLAND FIRE STATISTICS

(All fires reported as of December 2019)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2019	15	23.5	92
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180

* Unpermitted fires which escape control are considered Wildfires.

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
4	3	1	0	1	1	1	1	3



WELFARE DEPARTMENT ANNUAL REPORT 2019



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.

2019 was steady and comparable to recent years, however, with low unemployment in town, requests for assistance has been sporadic throughout the year. The overwhelming requests for assistance in 2019 were related to missed rental payments, as well as assistance with first months rent. Given the statewide housing crisis and the lack of available shelter space statewide, it is essential that local welfare departments assist residents to salvage their rental situations whenever possible and prevent homelessness. With the assistance of the Bridge Project and Tracy Shamberger’s continuous dedication to our community, many families in need are getting the resources and support necessary to guide them towards self-sufficiency. To succeed, I try very hard to implement a preventative program that is tailored to the strengths and needs of our community, while assisting those individuals and families to get back on their feet.

Welfare Expenditures 2019

Welfare Assistance	Current Year Budgeted	Current Year Expenditures	Balance Remaining	Percentage Expended	Prior YTD Exp.
Rent Assistance	\$2,380	\$1614.28	\$765.72	67.83%	\$495.95
Food/Medical/Etc.	\$1000	\$122.81	\$877.19	12.28%	\$339.42
Electric Assistance	\$1000	\$30.00	\$970	3%	\$ 64.93
Fuel Assistance	\$1000	\$145.90	\$854.10	14.59%	\$ 30
NHGAP Host Fee	\$120	\$110.25	\$9.75	91.88%	\$109.05
Total Welfare Assistance	\$5,500	\$2023.24	\$3476.76	37%	\$1039.35

The scope of human services is broad and encompasses a variety of programs and jurisdictions that strive to protect vulnerable populations from harms such as food insecurity, housing instability, and abuse and neglect. Together we seek to help people provide for themselves, thrive, and contribute to society. I often say, I will always be there to lend a supportive hand up rather than a hand-out.

The need for affordable housing remains overwhelming. I think that ensuring that there are affordable and diverse housing options in the Town of Lincoln is a foundational issue that will ultimately lead to strengthening our workforce. I would like to personally thank the local hotels/motels and businesses that assist me during the year when I am working with an individual or family in need. You are truly an asset and an important part of the overall process of helping people get back up on their feet.

Respectfully Submitted,
Jane A. Leslie, Welfare Director

2019 Lincoln Public Library Annual Report

The Lincoln Public Library was established by Eliza Henry in 1905, and 114 years later we are still here and better than ever. We offer many services to the residents of Lincoln, as well as to the many visitors that vacation in our beautiful community.

In 2019, we had 111 new patrons join us, they enjoy our great collection of books, DVD's magazines, museum passes, computers and wireless internet access, among many other services the library offers.

Our programs include Storytime, Summer Reading/learning programs, Legos creation group, special crafting events and author events, art exhibits, knitting groups, language study groups, book clubs and Humanities Council programming. All of these are free and open to all.

This year, the Library applied for (with the Lin-Wood School) and received, a Children's Literacy Foundation Rural Library grant that included \$2000 worth of brand-new children's books. The Lin-Wood School received \$500 in children's books and an author visit in the spring. The Lincoln Woodstock Child Care Center had a visit from the CLIF Executive Director, Duncan McDougall, where he read a story to the children, and each child received 2 new books to take home.

We also received a grant from the Gilder-Lehrman Institute of American History, American Library Association and National Endowment for the Humanities of \$1000.00 to offer reading and discussion-based public programming exploring the Founding Era and its resonances today.

Our Friends group was nominated by the Board of Trustees of the Library, and were selected to be the recipient of the 2019 **Sue Palmatier Award for Outstanding Support by a Friends of Library group**. This award was presented by the New Hampshire Library Trustees Association.

Our Friends group purchased 3 new Chromebooks to be used in the library, and funded a fun ESCAPE ROOM experience that was enjoyed by many. They continue to support our Museum pass program, downloadable book service, and many other worthwhile programs that are offered to the residents of Lincoln through their ongoing membership drive and Annual Plant Sale.

The staff and Board of Trustees of the Lincoln Public Library thanks you for your continued support in providing a beautiful and valued resource.

Respectfully submitted,

Carol Riley, Director
Lincoln Public Library





TOWN OF LINCOLN

148 Main Street
P.O. Box 25
Lincoln, New Hampshire 03251
Townhall@LincolnNH.org

TEL: 603.745.2757

FAX: 603.745.6743

CEMETERY TRUSTEES 2019 ANNUAL REPORT

The Riverside Cemetery had 13 burials in 2019. The gravestone foundation program progressed through 2019, and will continue until all stones are set on a solid foundation.

The Riverside Administration/Workshop building is on schedule for 2020. The Cemetery Trustees would like to thank all who worked on maintenance and special projects. The Trustees would also like to thank the taxpayers for their continued support and all of the visitors for treating the Riverside Cemetery like their backyard.

William Conn - Trustee

Katrina G. Mack - Trustee

Peter F. Govoni - Trustee



The Riverside Cemetery



Lincoln-Woodstock Recreation Department

2019 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: Trapp Family Lodge, Anheuser-Bush Merrimack Brewery, Hart's Turkey Farm, the Fryeburg Fair, and Holiday Shopping in Salem; Youth programming including the After School Program, Elementary, Middle and High School Open Gyms, Lego Club, T-ball, Softball, Baseball, Adventure Camp, Kanc Kamp, the 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, Youth Soccer, Adult programming including the Adult Coed Pickup Basketball, and events for all ages including the Annual Memorial Golf Tournament, 2nd annual Family Bingo Night, the Just For Kids Holiday Shopping event, the Memorial Day Yard Sale, the Kanc-a-thon, Big Air Event, Cardboard Box Race, and Kanc Kid's Races.

5th Annual Community Fest Event: The 5th 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 donating the supplies for the pancake breakfast, and the Lincoln Fire Department for cooking and serving it all. 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 5th annual event. Your contribution was greatly appreciated! The flyer is included for the 2020 event information.

New for 2019

Riverfront Park Project – We were awarded \$200,000 from the Land and Water Conservation Fund for phase 1A of the Riverfront Park Project! This phase will include the parking lot, construction of a skate park, walkways, a bicycle/ pedestrian trail, and a river access path. We will also be clearing for future site work for a restroom/ storage facility and a playground as well as installing utilities, lighting and signage. Site work will begin in the spring of 2020, and if you are interested in donating towards this park please contact us. The more donations we receive, the more work that can be completed under this phase! The Lin-Wood Skate Park committee is also close to completely funding the skate park! The plan is for the skate park to be constructed and then donated to the Towns. Please keep an eye out for their fundraiser events, and plan to attend.

Father Roger Bilodeau Community Center Building – The major improvements that occurred at the Community Center facility this year were: new flooring for the LWCCCC section of the building, new larger round tables and storage areas for the multi-purpose room, and a new 15 passenger Transit van.

The Kanc Recreation & Ski Area – The “Kanc” improvements for this year included: replacing the ski area lighting with new LED lights, new poles for the lights, pole pads and electrical lines as well as a new tow rope for the Kanc Ski Area, new basketball backboards for the courts, and new indoor LED lighting thanks to an incentive funds grant from the NH Electric Coop!

Lin-Wood Food Pantry – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2019! Thank you to the many local businesses and residents that donate to the Food Pantry throughout the year!

Lincoln-Woodstock Friends of Recreation – 2019 officers: President- Charyl Reardon; Vice-President,- Heather Krill; Treasurer – Tammy Ham; Secretary – Kara Sellingham. This group coordinates and staffs many fundraising and non-fundraising events throughout the year. Fundraising events include: the Memorial Day Yard Sale, the Adventure Camp’s car wash, Bingo, and the Kanc-a-thon. The non-fundraising “community pride” events include: annual kids fishing derby, the memorial golf tournament, a candy drive for Halloween trick-or-treat, and the Just for Kids Holiday Shopping event. Each event benefits the Lincoln-Woodstock community. If you are interested in becoming involved with the Friends of Recreation, check out their Facebook page at: Lincoln-Woodstock Friends of Recreation.

All of our program registrations are now online at: 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 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!

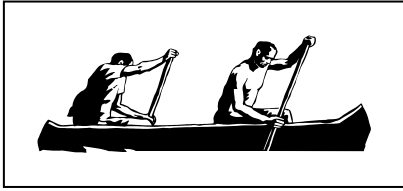


Respectfully Submitted,
Tara Tower, CPRP
LWRD Recreation Director

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.



FROM: Pemigewasset River Local Advisory Committee

SUBJECT: 2019 Annual Town Report

The Pemigewasset River Local Advisory Committee (PRLAC) has been designated as *the* group of appointed local representatives that oversees the Pemigewasset River corridor (one quarter mile on either side of the river) that traverses the municipalities of Ashland, Bridgewater, Bristol, Campton, Franconia, Franklin, Hill, Holderness, New Hampton, Plymouth, Sanbornton, and Thornton. PRLAC members review and comment on state and local permits for activities impacting the corridor, and they communicate with municipalities and citizens regarding corridor management. The NH Dept. of Environmental Services (NHDES) is not staffed to visit most permit application sites, and they have asked PRLAC to perform this task for them. Site visits by PRLAC are conducted with the property owner or an agent. We often recommend some changes, but we have no authority to deny approval. In calendar year 2019, NHDES asked PRLAC to perform ten onsite visits at sites that had submitted applications for permits. The Lakes Region Planning Commission (LRPC) provides administrative and technical assistance to PRLAC.

The Pemi is a Class B river, meaning that it has high aesthetic value and is 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. Historically, the Pemi has had a wide variety of surface water problems, and PRLAC has had much experience in identifying potential water quality issues before they become a crisis, and make suggestions for prevention and remediation.

Key Events: PRLAC remained focused on its role as intervenor in the Northern Pass permit application process. PRLAC representatives had the honor of being the last to provide oral testimony before the state's Site Evaluation Committee (SEC) just prior to the committee deliberating and rejecting the permit. PRLAC continued to provide testimony for the NH Supreme Court as it formulated its response to Northern Pass' request for reconsideration of SEC's decision. Finally, several PRLAC representatives celebrated the NH Supreme Court's decision to uphold the SEC's rejection of the permit for Northern Pass.

After the SEC completed its deliberations, PRLAC had an opportunity to focus on additional tasks. We were able to start taking up some of the items described in the "Pemigewasset River Corridor Management Plan" (<http://lakesrpc.org/PRLAC/files/PemiCorrMgmentPlan2013.final.pdf>). Specifically those "Water Quality" action items of Appendix N were reviewed, and there were discussions on how to proceed with several of the activities that were identified in this section of the plan.

In 2019, PRLAC completed its 18th year of regular water testing on the Pemi and three of its tributaries. Water quality testing is in concert with NHDES' Volunteer River Assessment Program (VRAP). Testing takes place at 9 stations from Bristol to Thornton, and runs from April into September. Tests are conducted for Dissolved Oxygen, pH, Turbidity, Specific Conductance, temperature and chloride; all key elements in assessing overall river health. Periodic tests are also made for E coli, total phosphorus and nitrogen at popular recreation sites on the river.

The five PRLAC volunteer members that participated in water sampling travelled over 500 miles in their own vehicles and contributed many hours of their own time to participate in this activity. The analytical results of the quality indicators show that water quality continues to be good, with the only exception being a lower than neutral pH at the majority of the sites tested. Historically, the pH levels show a tendency to be slightly acidic and below

NHDES limits for water quality standards. Although the pH levels in 2019 were not any different from previous years, all other indicators were fine and consistent with the Pemi's historical profile, and the river remains in great shape. The full results of our testing are analyzed and posted on NHDES website (<https://www.des.nh.gov/organization/divisions/water/wmb/vrap/pemigewasset/index.htm>).

In mid-May SkiFanatiks hosted a river clean-up event with a good turnout of 20 people. They provided free kayak/canoe rental and shuttle services for anyone who agreed to pick up trash along the river from Memorial Bridge (Robins Nest Road) in Thornton to Branch Brook Campground in Campton. Refreshments and a 50/50 raffle followed the paddling. Consider joining us for the Pemi River Clean-Up Day in 2020!

Focus in 2020: As mentioned earlier, PRLAC will return to work on several goals described in the 2013 Pemigewasset River Corridor Management Plan. Four years ago, the focus was stormwater runoff and its implications, and we shall continue to focus on this with every permit application we review. Stormwater runoff is already creating problems in our region such as flooding, erosion, and non-point source pollution. We have also started the process of prioritizing additional work for the 2020 calendar year. This will likely include a return to seeking an update/revision to the "Pemigewasset River Corridor Management Plan". We anticipate that it may take up to two years to obtain the funds, identify the necessary resources, contemporize and then update and republish this valuable document. Lastly, PRLAC will be operating under new DES rules for how the state's Local Advisory Committees will respond to development along the identified river corridors. It may take some time to integrate those rules and operate under new scope and time requirements that DES now places on us.

This year PRLAC welcomed four additional members, and we continue to engage our river corridor communities. Each of the PRLAC towns may appoint up to 3 members to the Committee, and representation is encouraged.

PRLAC continues to benefit from the financial support we receive from the majority of the Pemi Corridor towns that we work most closely with. For that, we are very thankful! Your contribution goes directly towards protection of this key corridor resource. All corridor communities receive our monthly meeting agendas and minutes. 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, and you can find out more information from the following website: <http://www.lakesrpc.org/prlac/prlacindex.asp>.

William Bolton, Chair
PRLAC

2019 Report Town of Lincoln/Woodstock Solid Waste Facility

2019 has been a busy year at the facility. We made some improvements this year, starting with the removal and replacement of part of the facility roof. We had the old leaking roof panels removed, as well as the sky lights. These were replaced with new panels. We also installed a new scale. The Lincoln Public Works crew worked with the contractor to make this installation. We did all of the site work for the scale, this included excavation and backfilling of the pit. We also did the trench work for the conduit, as well as the re-paving. We built a retaining wall behind the scale with concrete blocks. We would like to thank Redi mix of Littleton for the donation of the blocks to make this happen.

During the scale's first month of operation things have run smooth. We have seen our revenue double that of 2018. We also have changed the payment to check or card, and no longer accept cash. These changes so far seem to be working well.

Unfortunately, we are starting to experience the effects of the downward trend in marketable recyclables. We no longer accept paperboard for recycling. We still encourage the recycling of all other materials as we can still find a market for them.

In 2020 we will be working with the North Country Council to hold our Household Hazardous Waste day. We will post the date as soon as it is established. In the upcoming year we will also be working with The New Hampshire Electric Coop. to make lighting upgrades to the interior lights. This will replace the existing lights with LED lights.

The staff would like to thank you all for your patience and understanding with all of the changes at the facility. We will continue to strive to provide the best service possible.

Respectfully Submitted,

Nathan Hadaway

Nathan Hadaway

Town of Lincoln

Director of Public Works



TOWN CLERK'S REPORT

Annual Report 2019

(unaudited)

Cash on hand January 1, 2019		\$ 250.00
2019 Motor Vehicle Registrations		\$ 377,364.83
2019 Dog Licenses	Town of Lincoln	\$ 998.50
	State of New Hampshire Fees	\$ 518.00
2019 Dog Late Fees & Fines		\$ -
2019 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$ 1,155.00
	State of New Hampshire Fees	\$ 2,210.00
2019 UCC Filings		\$ 1,080.00
2019 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$ 584.97
TOTAL RECEIPTS		\$ 384,161.30

Remittances to Treasurer

Cash on hand December 31, 2019		\$ 250.00
2019 Motor Vehicle Registrations		\$ 377,364.83
2019 Dog Licenses	Town of Lincoln Fees	\$ 998.50
	State of New Hampshire Fees	\$ 518.00
2019 Dog Late Fees & Fines		\$ -
2019 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$ 1,155.00
	State of New Hampshire Fees	\$ 2,210.00
2019 UCC Filings		\$ 1,080.00
2019 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$ 584.97
TOTAL RECEIPTS		\$ 384,161.30

Respectfully Submitted,



Lisa Philbrick
Town Clerk

TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2019

DEBITS

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2018	2017	2016	
Unredeemed Liens Balance - Beg. Of Year		\$79,697.29	\$115,584.23	
Liens Executed During Fiscal Year	\$151,935.47			
Interest & Costs Collected				
(After Lien Execution)	\$1,936.07	\$3,206.24	\$12,859.30	
TOTAL DEBITS	\$153,871.54	\$82,903.53	\$128,443.53	\$0.00

CREDITS

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2018	2017	2016	
Redemptions		\$50,367.30	\$15,775.74	\$50,242.45	
Interest & Costs Collected					
(After Lien Execution)		\$1,936.07	\$3,206.24	\$12,859.30	
Abatements of Unredeemed Liens		\$30,771.42	\$29,207.88	65,341.78	
Liens Deeded to Municipality					
Unredeemed Liens		\$70,796.75	\$34,713.67		
Balance - End of Year					
TOTAL CREDITS		\$153,871.54	\$82,903.53	\$128,443.53	\$0.00

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

Lisa Jane B. Phebeich

DATE

1/27/2020

MS-61

TAX COLLECTOR'S REPORT
FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2019

CREDITS

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2018		
Property Taxes	\$11,633,412.80	\$604,762.81		
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest & Penalties	\$6,192.22	\$26,135.93		
Penalties				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Conversion to Lien (principal only)				
Prepay	\$363.00			
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes	\$134,085.00			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	\$575,957.64	\$4.96		
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Property Tax Credit Balance**	(\$425.05)			
Other Tax or Charges Credit Balance**	< >			
TOTAL CREDITS	\$12,349,585.61	\$630,903.70	\$	\$

MS-61

TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2019

DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2018		
Property Taxes	#3110		\$610,432.48		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Property Tax Credit Balance**			(\$5,664.71)		
Other Tax or Charges Credit Balance**		< >			
TAXES COMMITTED THIS YEAR				For DRA Use Only	
Property Taxes	#3110	\$12,317,170.00			
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	\$26,223.39			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Prepayment					
Interest & Penalties - Late Tax		\$6,192.22	\$26,135.93		
Resident Tax Penalty	#3190				
TOTAL DEBITS		\$12,349,585.61	\$630,903.70	\$	\$

MS-61

2019 Statement of Appropriations, Taxes Assessed and Tax Rate

Town Share of Rate:

Appropriations	\$ 7,415,646
Less: Revenues	\$ 1,853,309
Less: Shared Revenues	\$ -
Add: Overlay	\$ 157,293
Add: War Service Credits	\$ 39,000

Net Town Appropriation \$ 5,758,630

Approved Town Tax Rate \$ 6.77 46% of Total Rate

Local School Share of Rate:

School Appropriations - Lincoln	\$ 4,862,267
Less: State Education Taxes	\$ 1,856,227
Less: Adequate Education Grant	\$ -
Net Local School Appropriation	<u>\$ 3,006,040</u>

Approved Local School Tax Rate \$ 3.54 24% of Total Rate

State Education Share of Rate:

Equalized Valuation (no utilities)	
843,739,550 x 2.200	<u>\$ 1,856,227</u>
Divided by Local Assessed Valuation (no utilities) 830,117,164	
Excess State Education Taxes to be Remitted to State	\$ -

Approved State School Tax Rate \$ 2.24 15% of Total Rate

County Share of Rate:

County Assessment	\$ 1,728,108
Less: Shared Revenues	\$ -

Net County Appropriations \$ 1,728,108

Approved County Tax Rate \$ 2.03 14% of Total Rate

TOTAL TAX RATE

\$ 14.58 100%

Commitment Analysis:

Total Property Taxes Assessed	\$ 12,349,005
Less: War Service Credits	<u>\$ 39,000</u>
Total Property Tax Commitment	<u>\$ 12,310,005</u>

Proof of Rate:

		Net Assessed Valuation	Tax Rate		Assessment
State Education Tax (no utilities)	\$	830,117,164	\$ 2.24	\$	1,859,462
All Other Taxes	\$	850,044,064	\$ 12.34	\$	10,489,543
TOTAL				\$	12,349,005

2019 Summary of Valuation

Value of Land Only:

Current Use	\$	58,500
Residential		154,847,450
Commericaill/Industrial		31,353,350

Total Value of Taxable Land **\$ 186,259,300**

Value of Buildings Only:

Residential	\$	551,431,300
Manufactured Housing		2,822,700
Commercial/Industrial		91,091,464

Total Value of Taxable Buildings **\$ 645,345,464**

Total Value of Public Utilities **\$ 19,926,900**

Total Value Before Exemptions **\$ 851,531,664**

Less:	Value of Elderly Exemptions	(1,412,500)
Less:	Solar Energy	(75,100)
Less:	Value of Blind Exemptions	-

Total Valuation on Which Tax Rate is Computed **\$ 850,044,064**

Less:	Public Utilities	(19,926,900)
--------------	------------------	--------------

Net Valuation without utilities on which tax rate for state
education tax is computed **\$ 830,117,164**



FRIENDLY REMINDER

DOG LICENSES ARE DUE

BY APRIL 30, 2020

FEES – RSA 466:4

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

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

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

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

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

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

Lisa Philbrick, Town Clerk
Lincoln, New Hampshire 03251

2019 Treasurer's Annual Report
January 1, 2018- December 31 2019

<u>General Fund/Police Detail</u>	Balance 1/1/2019	\$ 3,812,081.02	Distribution of funds:	
	Received	\$ -	mis cr/dr + int.	
	Disbursed	\$ -	Citizens Bank	\$ 3,812,081.02
	Balance 12-31-19	\$ 3,812,081.02		\$ 3,812,081.02
<u>Sewer Tap Fee Account</u>	Balance 1/1/2019	\$ 584,922.81		
	Received	\$ -		
	Disbursed	\$ -	Union Bank	\$ 584,922.81
	Balance 12-31-19	\$ 584,922.81		\$ 584,922.81
<u>Water Tap Fee Account</u>	Balance 1/1/2019	\$ 596,681.73		
	Received	\$ -		
	Disbursed	\$ -	Union Bank	\$ 596,681.73
	Balance 12-31-19	\$ 596,681.73		\$ 596,681.73
<u>Impact Fee</u>	Balance 1/1/2019	\$ 64,956.88		
	Received	\$ -		
	Disbursed	\$ -	Union Bank	\$ 64,956.88
	Balance 12-31-19	\$ 64,956.88		\$ 64,956.88
<u>Escrow Account</u>	Balance 01-01-19	\$ 10,403.19		
	Received	\$ -		
	Disbursed	\$ -	Union Bank	\$ 10,403.19
	Balance 12-31-19	\$ 10,403.19		\$ 10,403.19
<u>Bond Account</u>	Balance 01-01-189	\$ 379,527.31		
	Received	\$ -		
	Disbursed	\$ -	Citizens Bank	\$ 379,527.31
	Balance 12-31-19	\$ 379,527.31		\$ 379,527.31
<u>Recreation Account</u>	Balance 01-01-19	\$ 27,146.55		
	Received	\$ 22,211.22		
	Disbursed	\$ -	Citizens Bank	\$ 49,357.77
	Balance 12-31-19	\$ 49,357.77		\$ 49,357.77

Total Cash 12-31-2018 \$ 5,497,930.71

Respectfully Submitted,

**Julie Rolando
Town Treasurer**

December Balance Sheet
Town of Lincoln New Hampshire
December 31, 2019

Submitted by: Julie Rolando
Town Treasurer

Bank Balances

Citizens Bank - Investment	3,337,726.80		
Citizens Bank - General Fund	172,745.34		
Union Bank - Escrow	10,918.79		
Union Bank - Sewer Tap	699,865.55		
Union Bank - Water Tap	654,639.78		
Union Bank - Impact Fee	120,083.78		
Citizens Bank - Bonds	0.00		
Citizens Bank-Recreation	19,867.59		
Citizens Bank-Solid Waste	1,212.11		
		5,017,059.74	5,017,059.74

Fund Balances

General Fund/Police Detail	3,510,472.14		
Sewer Tap Fee	699,865.55		
Water Tap Fee	654,639.78		
Water Treatment Cell	120,083.78		
Lease/Escrow	10,918.79		
Bonds	0.00		
Recreation	19,867.59		
Solid Waste	1,212.11	5,017,059.74	5,017,059.74

check: 0.00



TRUSTEES OF THE TRUST FUNDS
Lincoln Town Hall 148 Main Street – PO Box 25
Lincoln, New Hampshire 03251-0039



Year-End Report

December 31, 2019

Dear Residents of Lincoln:

Once again the Trustees are pleased to report another successful year. The opening balance of the Trust Funds (including capital reserves and trust funds) was \$3,688,356.56. The ending balance was \$3,908,118.43. (Please see the statement following this letter for the details of activity for the year 2019.) Overall interest and dividend gains for 2019 totaled **\$59,214.95**.

This past year saw big changes in the investment profile of these funds. After thorough research, and thoughtful and careful consideration, the Trustees made the decision to move the bulk of these funds into higher-yielding, high-quality U.S. government and corporate obligations. After meeting with two banks having local branches, the Trustees decided to contract with the Bank of New Hampshire (BNH) to provide the Town of Lincoln with investment management services. The results were beyond their expectations, with a gross return of 7.67% for the final seven months of the year. Agreed-upon fees totaled \$6,154.09; these fees vary each month depending on the total funds, for an approximate monthly fee of \$800/\$900.

The above number includes interest on CDs from Primary Bank of \$5,835.79 and from TD Bank of \$1,934.06. Also included above is five months' interest from Citizens Bank of \$29,020.62. Those funds at Citizens were converted into the Wealth Management Program at Bank of New Hampshire. Gains made through BNH investment accounts for June – December include interest of \$25,506.71 and dividends of \$19,575.21, for total of \$45,081.92 less accrued interest of \$16,503.35, or \$28,578.57

Accrued interest is an amount that was paid to the seller of the bond(s) at the time of purchase. This \$16,503.35 will be recovered by the Town of Lincoln in 2020 at the next interest payment of the bond(s). This is the first time that the town has dealt with accrued interest, which comes with having an investment portfolio that includes the purchase of bonds.

In addition, the advisors of BNH have met with the Trustees all but one of those months, providing valuable information and input about the state of the Town's funds. Moving forward into 2020, it is planned for the Trustees to meet with the BNH management team on a quarterly basis. These meetings will be part of planned monthly meetings of the Trustees during which they will continue to monitor the progress of the town portfolio and continue to meet with other banks.

Finally, the Trustees of the Trust Funds were sorry to accept the resignation of long-serving Trustee Lutz Wallem. At the same time, they were pleased to welcome Jeanne Beaudin to the Committee. Jeanne brings a wealth of municipal government experience to the Committee.

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

Respectfully submitted,

Dr. Herbert Gardner
Chairman

Beverly Hall
Vice Chairman

Jeanne Beaudin
Treasurer

2019 Summary of Activity
January 21, 2020

12/31/2018	Balance Year-end 2018 (Capital Reserves & Trust Funds)	\$	3,688,356.56
12/31/2018	TD Bank CD (Roland Dubois Funds)	\$	100,909.17
12/31/2018	Primary Bank CD (Roland Dubois Funds)	\$	238,485.77
	Interest Earned through 4/30/19 Citizens	\$	29,020.62
	Interest Earned TD Bank	\$	1,934.06
	Interest Earned Primary Bank	\$	5,835.79
	Interest Earned BONH May-December	\$	25,506.71
	Dividends Earned BONH May-December	\$	19,575.21
	Capital Gains Earned on Securities	\$	5,025.49
	*Accrued Interest Paid on Bond Purchases	\$	(16,503.35)
	Wealth Management Fees Paid to BONH	\$	(6,154.09)
	Disbursements Paid to Town	\$	(1,227,847.66)
	Transfer from Town to Funds	\$	1,043,974.15
12/31/2019	Balance at Year-end (Capital Reserves & Trust Funds)	\$	3,908,118.43

* Anticipated return upon bond maturity 2020

Fund #	Fund Description	Fund Balance 12/31/19
TF100	Cemetery Trust Fund (Perpetual Care)	\$ 70,042.26
TF102	Fire Department Auxiliary	\$ 6,009.51
TF104	Memorial Park	\$ 105.03
EX200	Community Building	\$ 21,357.61
EX202	Employee Separation	\$ 74,722.39
EX204	Property & Building Maintenance	\$ 153,501.79
EX206	Town Cemetery Maintenance	\$ 103,212.69
EX208	Village Center & Riverfront Park	\$ 1,675.71
CR300	Engineering & Planning	\$ 75,959.80
CR302	Fire Truck & Equipment	\$ 102,625.07
CR304	Kancamagus Recreation Area Equipment	\$ 3,019.12
CR306	Library Building	\$ 67,871.88
CR308	Library Technology	\$ 6,078.41
CR310	Police Department Equipment	\$ 1,438.02
CR312	Public Works Vehicles and Equipment	\$ 361,388.32
CR314	Revaluation	\$ 79,594.37
CR316	Road & Street Reconstruction	\$ 1,096,138.98
CR318	Roland Dubois Settlement	\$ 415,833.15
CR320	Sewer System Rehabilitation	\$ 775,184.56
CR322	Solid Waste Facility Improvement	\$ 72,443.15
CR324	Water System Rehabilitation	\$ 419,915.16

Statement of Budgeted and Actual Revenues
December 31, 2019
(unaudited)

	2019 BUDGET	2019 RECEIVED
<u>Revenue from Taxes:</u>		
Yield Tax	0.00	0.00
Payment in lieu of taxes	205,335.00	210,456.00
Interest on Taxes	50,000.00	50,449.76
<u>Revenue from Licenses, Permits & Fees:</u>		
UCC Fees	800.00	1,080.00
Application Fees	3,500.00	3,788.45
Sign Permits	140.00	140.00
Cost Reimbursements	2,000.00	2,498.00
Motor Vehicle Fees	325,000.00	377,364.83
Dog Licenses	1,000.00	998.50
Misc. Income/NSF	500.00	584.97
Vital Records	800.00	1,155.00
Cable TV Franchise Fees	25,000.00	0.00
<u>Revenue from Other Governments:</u>		
Meals & Room Tax Distribution	88,767.00	88,767.09
Municipal Aid	15,746.00	15,745.59
Forest Service	2,000.00	0.00
Water Filtration Grant	34,424.00	34,424.23
Rail Road Fund	332.00	344.10
School Resource Officer	413.00	412.90
TOW - SW	189,655.00	195,135.44
TOW - RC	151,562.00	142,808.03
TOW - CB	106,903.00	99,330.21
<u>Revenue from Charges for Services:</u>		
EX. Misc Income/NSF	500.00	1,051.00
PD - Misc Income	100.00	455.00
PD - Grant Revenue	0.00	0.00
PD - Parking Tickets	2,500.00	2,524.00
PD - Court Reimbursements	4,000.00	3,947.90
PD - False Alarms/Fees	2,800.00	3,195.00
PD - Copies of Reports	1,000.00	1,545.00
FD - Misc Income	0.00	0.00
PW - Misc	100.00	65.00
PW - Cemetery Equip Rental	1,000.00	1,175.00
SW - Misc Income	0.00	200.56
SW - Recycling Rev	15,000.00	12,235.36
SW - Tipping Rev	20,000.00	29,258.63
SW - Grant	0.00	0.00
WT - Misc Income	3,870.00	3,870.00
WT - Grant Rev	0.00	0.00
WT - Water Meter Equipment	100.00	30.00
RC - Misc Income	638.00	878.00
RC - Ski Area Rev	13,320.00	19,226.04
RC - Summer Camp	13,521.00	13,821.50
RC - Adventure Camp	8,854.00	9,154.00
CB - Grafton Sr.	6,138.00	5,606.27
CB - Child Care	12,547.00	12,547.50
CB - After School	11,500.00	13,689.75
CB - Misc Income	1,150.00	1,117.50
LB - Equip User Fees	350.00	540.00
CM - Burials	3,000.00	4,075.00
Wellness Health Trust	500.00	500.00
Sale of Town Property	6,000.00	12,025.00
Interest on Deposits	7,000.00	10,473.55
Insurance Reimbursement	11,860.00	11,860.00
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	37,484.00	37,427.54
Voted from Fund Balance	4,200.00	0.00
	\$ 1,455,309.00	\$ 1,500,377.20



TOWN OF LINCOLN

2019 Detailed Statement of Payments

December 31, 2019

(unaudited)

	<i>2019 Budgeted</i>	<i>2019 Expended</i>	<i>(Over) Under Budget</i>
GENERAL GOVERNMENT			
<i>Executive</i>			
Payroll	229,962.00	229,671.44	290.56
Public Officials Payroll	24,411.00	24,410.76	0.24
Payroll Overtime	6,527.00	4,187.73	2,339.27
Telephone	9,536.00	5,977.11	3,558.89
Dues, Travel & Conferences	14,045.00	6,971.88	7,073.12
Contracted Services	123,567.00	106,219.27	17,347.73
Materials & Supplies	14,300.00	12,480.56	1,819.44
<i>Subtotal Executive</i>	\$ 422,348.00	\$ 389,918.75	\$ 32,429.25
<i>Tax Collector/Town Clerk</i>			
Payroll Tax Collector	23,566.40	23,566.40	-
Payroll Town Clerk	23,566.40	23,566.40	-
Payroll Deputy Clerk	6,360.00	6,960.00	(600.00)
Dues, Travel & Conferences	920.00	542.38	377.62
Contracted Services	15,150.00	12,011.08	3,138.92
Materials & Supplies	1,820.00	1,249.58	570.42
<i>Subtotal Elections</i>	\$ 71,382.80	\$ 67,895.84	\$ 3,486.96
<i>Elections</i>			
Payroll-Elections	250.00	250.00	0.00
Contracted Services	2,050.00	1,944.06	105.94
Materials & Supplies	250.00	313.39	(63.39)
<i>Subtotal Elections</i>	\$ 2,550.00	\$ 2,507.45	\$ 42.55
<i>Legal Expenses</i>	160,000.00	252,732.38	\$ (92,732.38)
<i>Subtotal Legal Expenses</i>	\$ 160,000.00	\$ 252,732.38	\$ (92,732.38)
<i>Personnel Administration</i>			
HealthTrust Health Insurance	232,400.00	210,442.20	21,957.80
Health/Dental Insurance Union	224,100.00	192,965.03	31,134.97
Life Insurance	8,500.00	7,266.68	1,233.32
Disability Insurance	15,700.00	13,943.18	1,756.82
Dental Plan Employee	10,200.00	9,154.74	1,045.26
FICA Tax Expense	99,800.00	88,127.92	11,672.08
Medicare Tax Expense	33,400.00	29,354.23	4,045.77
Pension Contribution-Police	185,600.00	161,697.94	23,902.06
Pension Contribution-Others	118,500.00	119,969.38	(1,469.38)
Unemployment Compensation	1,900.00	511.00	1,389.00
Workers' Compensation	47,329.00	31,572.63	15,756.37
Education Reimbursement	5,000.00	-	5,000.00
<i>Subtotal Personnel Administration</i>	\$ 982,429.00	\$ 865,004.93	\$ 117,424.07

	2019 Budgeted	2019 Expended	(Over) Under Budget
GENERAL GOVERNMENT (Continued)			
Planning			
Payroll	71,407.00	71,742.42	(335.42)
Training/Expenses	2,500.00	1,589.30	910.70
Dues, Travel & Conferences	7,404.00	6,188.99	1,215.01
Contracted Services	29,900.00	17,894.10	12,005.90
Materials & Supplies	1,300.00	3,053.81	(1,753.81)
Office Equipment	-	1,537.49	(1,537.49)
Subtotal Planning	\$ 112,511.00	\$ 102,006.11	\$ 10,504.89
Town Building			
Contracted Services	12,332.00	12,206.41	125.59
Electricity	16,000.00	17,498.05	(1,498.05)
Heating Oil	4,000.00	3,859.24	140.76
Materials & Supplies	3,000.00	3,002.52	(2.52)
Building & Property Maintenance	25,530.00	22,553.07	2,976.93
Subtotal Town Building	\$ 60,862.00	\$ 59,119.29	\$ 1,742.71
Cemetery			
Payroll	9,991.00	9,487.41	503.59
Payroll Overtime	3,979.00	871.59	3,107.41
Contracted Services	2,730.00	1,270.00	1,460.00
Materials & Supplies	2,700.00	2,989.83	(289.83)
Fuel - Equipment & Vehicles	800.00	744.04	55.96
Equipment	1,000.00	-	1,000.00
Subtotal Cemetery	\$ 21,200.00	\$ 15,362.87	\$ 5,837.13
Insurances			
Property Liability	113,715.00	89,938.00	23,777.00
Subtotal Insurances	\$ 113,715.00	\$ 89,938.00	\$ 23,777.00
Total General Government	\$ 1,946,997.80	\$ 1,844,485.62	\$ 102,512.18

PUBLIC SAFETY

Police			
Payroll	868,460.00	793,972.51	74,487.49
Payroll-Part Time	20,000.00	16,686.10	3,313.90
Payroll - Overtime	25,000.00	25,570.35	(570.35)
Payroll-Overtime Holidays	20,000.00	21,954.70	(1,954.70)
Telephone	16,000.00	12,358.62	3,641.38
Dues, Training, Travel & Conferences	14,500.00	9,587.92	4,912.08
Contracted Services	118,545.00	133,623.52	(15,078.52)
Materials & Supplies	7,000.00	4,175.41	2,824.59
Vehicles- Fuel & Maint.	26,000.00	22,512.15	3,487.85
Uniforms & Personal Equipment	11,500.00	9,884.57	1,615.43
Equipment	11,200.00	7,674.46	3,525.54
Grant	1,000.00	-	1,000.00
Subtotal Police	\$ 1,139,205.00	\$ 1,058,000.31	\$ 81,204.69

	2019 Budgeted	2019 Expended	(Over) Under Budget
PUBLIC SAFETY (Continued)			
Fire			
Payroll	86,507.00	77,168.21	9,338.79
Telephone	2,600.00	2,921.33	(321.33)
Employment Training/Expense	6,900.00	1,729.23	5,170.77
Dues/Travel/Conference	1,000.00	275.77	724.23
Contracted Services	34,450.00	28,297.13	6,152.87
Electricity	2,400.00	1,710.87	689.13
Heating Fuel	3,300.00	2,786.77	513.23
Materials & Supplies	3,600.00	4,172.68	(572.68)
Fuel - Vehicles & Equipment	7,000.00	5,877.60	1,122.40
Equipment	15,400.00	13,082.54	2,317.46
Subtotal Fire	\$ 163,157.00	\$ 138,022.13	\$ 25,134.87
Emergency Management			
Employment Training & Expenses	2,000.00	531.50	1,468.50
Contracted Services	4,720.00	4,837.40	(117.40)
Materials & Supplies	1,500.00	417.05	1,082.95
Equipment	1,000.00	-	1,000.00
Subtotal Civil Defense	\$ 9,220.00	\$ 5,785.95	\$ 3,434.05
TOTAL PUBLIC SAFETY	\$ 1,311,582.00	\$ 1,201,808.39	\$ 109,773.61
HIGHWAYS & STREETS			
Public Works			
Payroll	202,216.00	196,281.04	5,934.96
Payroll Overtime	15,500.00	23,917.16	(8,417.16)
Telephone	5,400.00	4,568.42	831.58
Dues, Travel & Conferences	300.00	295.00	5.00
Contracted Services	16,662.00	17,877.92	(1,215.92)
Electricity	3,500.00	2,894.26	605.74
Heating Fuel	4,400.00	5,658.61	(1,258.61)
Materials & Supplies	12,250.00	10,237.26	2,012.74
Fuel - Equipment & Vehicles	15,000.00	16,253.53	(1,253.53)
Sand & Salt	28,000.00	26,214.41	1,785.59
Equipment	7,700.00	7,731.44	(31.44)
Uniforms	4,000.00	5,746.60	(1,746.60)
General Repairs - Equipment	20,000.00	23,366.64	(3,366.64)
Subtotal Public Works	\$ 334,928.00	\$ 341,042.29	\$ (6,114.29)
Street Lights	45,000.00	47,417.46	(2,417.46)
Subtotal Street Lights	\$ 45,000.00	\$ 47,417.46	\$ (2,417.46)
TOTAL HIGHWAYS & STREETS	\$ 379,928.00	\$ 388,459.75	\$ (8,531.75)

	2019 Budgeted	2019 Expended	(Over) Under Budget
SANITATION			
Solid Waste			
Payroll	82,953.00	82,923.15	29.85
Payroll - Overtime	2,000.00	1,315.66	684.34
Payroll - Part-Time	28,068.00	20,467.67	7,600.33
Telephone & Alarms	2,100.00	2,190.14	(90.14)
Dues, Travel & Conferences	750.00	1,130.88	(380.88)
Contracted Services	202,743.00	219,464.53	(16,721.53)
Electricity	4,000.00	5,868.59	(1,868.59)
Heating Fuel	2,500.00	1,451.66	1,048.34
Materials & Supplies	2,000.00	1,230.97	769.03
General Repairs & Equipment	5,000.00	270.00	4,730.00
Vehicles & Equipment	3,200.00	9,698.90	(6,498.90)
Uniforms	2,000.00	2,120.39	(120.39)
Subtotal Solid Waste	\$ 337,314.00	\$ 348,132.54	\$ (10,818.54)
Sewer			
Contracted Services	230,250.00	203,656.45	26,593.55
Electricity	12,000.00	7,213.48	4,786.52
Materials & Supplies	500.00	18.08	481.92
Equipment	5,000.00	1,433.64	3,566.36
General Repairs & Equipment	10,000.00	7,873.51	2,126.49
Subtotal Sewer	\$ 257,750.00	\$ 220,195.16	\$ 37,554.84
TOTAL SANITATION	\$ 595,064.00	\$ 568,327.70	\$ 26,736.30
WATER DISTRIBUTION & TREATMENT			
Payroll	66,984.00	73,917.03	(6,933.03)
Payroll Overtime	9,500.00	7,150.12	2,349.88
Telephone & Alarms	5,800.00	5,825.02	(25.02)
Employment Training & Expenses	800.00	1,272.00	(472.00)
Dues, Travel & Conferences	600.00	942.44	(342.44)
Contracted Services	29,005.00	31,127.35	(2,122.35)
Electricity	131,003.00	132,128.54	(1,125.54)
Heating Fuel	17,000.00	21,269.66	(4,269.66)
Materials & Supplies	3,500.00	2,538.94	961.06
Chemicals	52,000.00	45,364.58	6,635.42
Equipment	2,000.00	1,839.93	160.07
Uniforms	900.00	1,421.57	(521.57)
General Repairs & Equipment	40,000.00	15,009.14	24,990.86
U.S.G.S. Monitoring	8,000.00	7,740.00	260.00
Subtotal Water	\$ 367,092.00	\$ 347,546.32	\$ 19,545.68
TOTAL WATER DIST. & TREATMENT	\$ 367,092.00	\$ 347,546.32	\$ 19,545.68

	2019 Budgeted	2019 Expended	(Over) Under Budget
HEALTH & WELFARE		3	
<i>Health Appropriations</i>	103,742.00	103,742.00	-
Subtotal Health Appropriations	\$ 103,742.00	\$ 103,742.00	\$ -
 <i>Welfare</i>			
Rent Assistance	2,380.00	1,614.28	765.72
Food/Medical/Etc.	1,000.00	122.81	877.19
Electricity	1,000.00	30.00	970.00
Heat	1,000.00	145.90	854.10
NHGCAP-Annual Hosting Fee	120.00	110.25	9.75
Subtotal Welfare	\$ 5,500.00	\$ 2,023.24	\$ 3,476.76
 TOTAL HEALTH & WELFARE	\$ 109,242.00	\$ 105,765.24	\$ 3,476.76
 CULTURE & RECREATION			
 <i>Recreation</i>			
Payroll	176,010.00	157,707.65	18,302.35
Payroll-Overtime	500.00	2,683.18	(2,183.18)
Telephone	3,044.00	2,733.49	310.51
Dues, Travel & Conferences	4,225.00	4,946.62	(721.62)
Contracted Services	31,144.00	31,741.95	(597.95)
Electricity	14,468.00	12,040.16	2,427.84
Materials & Supplies	11,160.00	13,421.55	(2,261.55)
Fuel - Equipment & Vehicles	8,400.00	7,737.81	662.19
Propane	1,600.00	1,808.89	(208.89)
Equipment	5,650.00	5,466.05	183.95
TOL- Parks & Patriotic (Rec)	12,700.00	13,574.12	(874.12)
General Repairs & Equipment	5,000.00	18,979.91	(13,979.91)
Subtotal Recreation	\$ 273,901.00	\$ 272,841.38	\$ 1,059.62
 <i>Community Center</i>			
Payroll	79,410.00	81,092.55	(1,682.55)
Payroll-Overtime	200.00	90.72	109.28
Telephone	3,084.00	2,868.68	215.32
Contracted Services	13,886.00	13,926.58	(40.58)
Electricity	13,000.00	9,145.33	3,854.67
Heating Fuel	9,000.00	8,240.81	759.19
Materials/Supplies	5,600.00	6,913.74	(1,313.74)
Propane	600.00	841.27	(241.27)
Bldg./Prop Maint.	65,000.00	53,023.99	11,976.01
Subtotal Community Center	\$ 189,780.00	\$ 176,143.67	\$ 13,636.33

	2019 Budgeted	2019 Expended	(Over) Under Budget
CULTURE & RECREATION (Continued)			
Library			
Payroll	85,671.00	86,631.20	(960.20)
Print Materials	5,300.00	3,769.38	1,530.62
Telephone	1,400.00	1,314.13	85.87
Employee Training & Expenses	1,405.00	800.00	605.00
Building Maintenance	3,000.00	2,806.42	193.58
Speakers & Programs	500.00	45.10	454.90
Contracted Services	10,627.00	9,544.45	1,082.55
Electricity	4,300.00	4,021.78	278.22
Heating Fuel	3,000.00	2,938.31	61.69
Materials/Supplies	2,580.00	2,278.61	301.39
Serials	1,300.00	999.49	300.51
Audio and Visual	1,500.00	1,389.56	110.44
Subtotal Library	\$ 120,583.00	\$ 116,538.43	\$ 4,044.57
Patriotic Purposes	6,725.00	6,650.45	74.55
Subtotal Patriotic Purposes	\$ 6,725.00	\$ 6,650.45	\$ 74.55
TOTAL CULTURE & RECREATION	\$ 590,989.00	\$ 572,173.93	\$ 18,815.07
DEBT SERVICE			
Principal Bonds & Notes	769,236.00	768,993.98	242.02
Interest Bonds & Notes	166,514.00	160,371.11	6,142.89
Interest Tax Anticipation Notes	1.00	-	1.00
SUBTOTAL DEBT SERVICE	\$ 935,751.00	\$ 929,365.09	\$ 6,385.91
Capital Appropriations			
Additional Water Source	75,000.00	19,746.26	55,253.74
Police Dept. Vehicle	46,300.00	46,300.45	(0.45)
Wellness, Health Trust Exp	0.00	468.97	(468.97)
Riverfront Park	1,000.00	33,620.05	(32,620.05)
Subtotal Capital Appropriations	\$ 122,300.00	\$ 100,135.73	\$ 22,164.27
Capital Reserves			
Revaluation	25,000.00	25,000.00	-
PW Vehicle	107,000.00	107,000.00	-
FD Truck/Equipment	133,000.00	133,000.00	-
Sewer Rehab.	161,000.00	161,000.00	-
Water Rehab.	122,000.00	122,000.00	-
Police Equipment	30,000.00	30,000.00	-
Roads & Streets	257,500.00	257,500.00	-
Library Technology	2,000.00	2,000.00	-
Solid Waste Improvements	30,000.00	30,000.00	-
Kanc Rec Equipment	19,000.00	19,000.00	-
Engineering & Planning	44,000.00	44,000.00	-
Prop/Building Maint	62,000.00	62,000.00	-
Cemetery Expandable Trust Fund	11,069.00	10,000.00	1,069.00
Library Building	21,000.00	21,000.00	-
Cemetery Trust Fund	2,131.00	-	2,131.00
Village Core	-	1,000.00	(1,000.00)
Subtotal Capital Reserves	\$ 1,026,700.00	\$ 1,024,500.00	\$ 2,200.00
TOTAL CAPITAL OUTLAY	\$ 2,084,751.00	\$ 2,054,000.82	\$ 30,750.18
SUBTOTAL BUDGET	\$ 7,385,645.80	\$ 7,082,567.77	\$ 303,078.03
	\$ -	\$ -	\$ -
TOTAL BUDGET	\$ 7,385,645.80	\$ 7,082,567.77	\$ 303,078.03

Town of Lincoln

Minutes of Town Meeting

March 12, 2019

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 12, 2019. 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. Tamra Ham seconded the motion. Vote was in the affirmative – unanimous. Robert declared the polls open. The polls closed at 6pm.

ARTICLE 01: Election of Town Officers

To choose all necessary Town Officers for the year ensuing as follows: Selectmen, Town Clerk, Budget Committee Members, Library Trustee, Cemetery Trustee, Trustee of Trust Funds, Planning Board Members, and Zoning Board Members.

Election results of Article 01:

FOR SELECTMEN – 3 year term

Joseph Chenard – 85 votes
Tamra A. Ham – 130 votes

FOR TOWN CLERK – 1 year term

Lisa-jane B. Philbrick – 197 votes

FOR BUDGET COMMITTEE – 1 year term

Write-In – Kelsee Beaudin – 12 votes

FOR BUDGET COMMITTEE – 3 year term

Tracey Schlaefter Brumlik – 155 votes
Raymond P. D'Amante – 150 votes
Herbert W. Gardner – 152
Write-In – Dennis Ducharme – 14 votes

FOR LIBRARY TRUSTEE – 3 year term

Ivan Strickon – 173 votes
Nancy Sweeney – 173 votes

FOR CEMETERY TRUSTEE – 3 year term

Peter F. Govoni – 202 votes

FOR TRUSTEE OF TRUST FUND – 3 year term

Hebert W. Gardner – 181 votes

FOR PLANNING BOARD – 3 year term

Steve Noseworthy – 172 votes

James Spanos – 171 votes

FOR ZONING BOARD – 2 year term

Write-In – Jon Ham - 1 vote

FOR ZONING BOARD – 3 year term

Write-In – Paul Beaudin – 2 votes

Write-In – Bob Nelson – 2 votes

ARTICLE 02: Planning – Boarding or Rooming House

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:

1. Amend Article IV, Definitions, by adding a definition for "Boarding or Rooming House" as follows:

"Boarding or Rooming House": A building or premises, other than a hotel, inn, motel, or Bed and Breakfast, where rooms are let which are used primarily for sleeping and toiletry; for not less than three (3) persons and not more than twelve (12) persons (not including the property owner and their immediate family) provided that the house is also occupied as an owner-occupied private residence; not open to transient guests; in contradistinction to hotels and restaurants, which are open to transients. A Boarding or Rooming House is a business use and requires Site Plan Review approval with a conditional use permit.

2. Add "Boarding or Rooming House" as a separate category under Article VI District and District Regulations, Section B. District Regulations, Paragraph 2. Land Use Schedule, "Business Uses" Land Use Schedule.

3. Amend Section J. to substitute the following paragraph:

Section J. LIMIT ON BOARDING HOUSES.

1. Boarding or Rooming Houses shall be permitted in the Village Center (VC) District, the Rural Residential (RR) District and the General Use (GU) District.

(Full text of proposed amendment is available on file for full review at the Town Clerk's Office prior to March 12, 2019, and at the polling place on voting day.) Recommended by the Planning Board.

**Yes 124 – No 79
Article 02 passed**

ARTICLE 03: Planning – Required Parking Spaces for Employee Parking

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 to "Article V General Regulations, Section A. Parking and Off-Street Loading", a Paragraph L. which will state:

L. "In addition to the above requirements, the Town shall require one (1) additional parking space for employee parking for every ten (10) parking spaces required for guests."

(Full text of proposed amendment is available on file for full review at the Town Clerk's Office prior to March 12, 2019, and at the polling place on voting day.) Recommended by the Planning Board.

**Yes 142 – No 66
Article 03 passed**

RESULTS OF THE TOWN BUSINESS MEETING MARCH 12, 2019 at 6:30 pm

Moderator Robert Wetherell opened the Annual Town Meeting at 6:32 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 19th, 2018 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 forbidden from voting.
- The initial presentations on Articles will be limited to ten minutes, all speakers in debate will be limited to three minutes both will include a one minute warning at one minute. (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.

ARTICLE 04: Fire Dept Per Diem Wages/Equipment

To see if the town will vote to raise and appropriate the sum of one hundred thirty-four thousand two hundred dollars (\$134,200) for the purpose of Fire Department per diem wages and equipment. The Selectman and Budget Committee recommend this appropriation.

Motion made by Tamra Ham and seconded by OJ Robinson to open for discussion.

Paul Beaudin presented petition dated March 12, 2019 "The petitioners listed below request a secret ballot vote in accordance with RSA 40:4-a on Article 4 Fire Dept. Per Diem Wages/Equipment."

40:4-a Secret Ballot –

I. (a) At any meeting of a town with a population of more than 500, 5 voters who are present may make a request in writing prior to a vote by voice vote or division vote that the vote be taken by secret written ballot. Upon receiving such a request, the moderator shall conduct the vote by secret "yes-no" ballot.

Peter Moore made a motion to amend from \$134,200 to 92,400
Seconded by David Rodgers

After lengthy discussion and as amended Article 04 was voted on by secret ballot

Article 04 failed
YES 41 – NO 56

ARTICLE 05: Additional Water Sources

To see if the town will vote to raise and appropriate the sum of seventy-five thousand dollars (\$75,000) for the purpose of exploring additional water sources. The Selectmen and Budget Committee recommend this appropriation.

A motion was made by Paul Beaudin and seconded by OJ Robinson to amend Article #05 as follows: "To see if the town will vote to raise and appropriate the sum of \$75,000 (Seventy-five thousand dollars) for the purpose of exploring additional water sources **and infrastructure**".

To amend Article 05 passed by voice vote unanimously

Motion made by: OJ Robinson
Seconded by: Tamra Ham
With some discussion and opposition Article 05 passed by voice vote

ARTICLE 06: Operating Budget

To see if the Town will vote to raise and appropriate the Budget Committees recommended sum of six million two hundred thirty-six thousand six hundred forty-six dollars (\$6,236,646) 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: Paula Strickon
With some discussion Article 06 passed by voice vote unanimously

A motion was made by Tamra Ham and Seconded by OJ Robinson to restrict Articles 04, 05 & 06
Motion passed by voice vote unanimously

ARTICLE 07: CR-Engineering & Planning

To see if the Town will vote to raise and appropriate forty-four thousand dollars (\$44,000) to be placed in the Engineering & Planning Capital Reserve Fund (created in 1997). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Jane Ludwig
Seconded by: Tamra Ham
Article 07 passed by voice vote unanimously

ARTICLE 08: CR-Public Works Vehicle & Equipment

To see if the Town will vote to raise and appropriate One hundred seven thousand dollars (\$107,000) 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: Joe Bossie
Seconded by: Tamra Ham
Article 08 passed by voice vote unanimously

ARTICLE 09: 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: OJ Robinson

Article 09 passed by voice vote unanimously

ARTICLE 10: 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.

Motion made by: Paula Strickon

Seconded by: Tamra Ham

Article 10 passed by voice vote unanimously

ARTICLE 11: CR-Sewer System Rehabilitation

To see if the Town will vote to raise and appropriate one hundred sixty-one thousand dollars (\$161,000) 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: Joe Bossie

Seconded by: Paula Strickon

Article 11 passed by voice vote unanimously

ARTICLE 12: CR-Water System Rehabilitation

To see if the Town will vote to raise and appropriate one hundred twenty-two thousand dollars (\$122,000) 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: OJ Robinson

Article 12 passed by voice vote unanimously

ARTICLE 13: CR-Roads & Streets Reconstruction

To see if the Town will vote to raise and appropriate two hundred fifty-seven thousand five hundred dollars (\$257,500) to be placed in the Road and Street Reconstruction Capital Reserve Fund (created in 1994). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham
Seconded by: Jayne Ludwig
Article 13 passed by voice vote unanimously

ARTICLE 14: CR-Kanc Rec Area Equipment

To see if the Town will vote to raise and appropriate nineteen thousand dollars (\$19,000) 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: Paula Strickon
Seconded by: Tamra Ham
Article 14 passed by voice vote unanimously

ARTICLE 15: CR-Cemetery Maintenance Expendable Trust

To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) to be placed in the Town Cemetery Maintenance Expendable Trust Fund (created in 2006). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Joe Bossie
Seconded by: Ivan Strickon
Article 15 passed by voice vote unanimously

ARTICLE 16: CR-Property & Building Maintenance

To see if the Town will vote to raise and appropriate sixty-two thousand dollars (\$62,000) to be placed in the Property and Building Maintenance Expendable Trust (created in 2007). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham
Seconded by: OJ Robinson
Article 16 passed by voice vote unanimously

ARTICLE 17: CR-Fire Truck & Equipment

To see if the Town will vote to raise and appropriate one hundred thirty-three thousand dollars (\$133,000) to be placed in the Fire Truck and Equipment Capital Reserve Fund (created in 1989.) The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra ham
Seconded by: OJ Robinson
Article 17 passed by voice vote unanimously

ARTICLE 18: 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: Paula Strickon

Seconded by: Ivan Strickon

Article 18 passed by voice vote unanimously

ARTICLE 19: CR-Library Building

To see if the Town will vote to raise and appropriate twenty-one thousand dollars (\$21,000) to be placed in the Library Building Capital Reserve Fund (created in 1991). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Joe Bossie

Seconded by: Ivan Strickon

Article 19 passed by voice vote unanimously

ARTICLE 20: 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 Capital Reserve Fund (created 1999). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 20 passed by voice vote unanimously

ARTICLE 21: CR-Cemetery Expendable Trust Fund

To see if the Town will vote to raise and appropriate one thousand sixty-nine dollars (\$1,069) to be placed in the Town Cemetery Expendable trust Fund (created in 2006). Said sum to come from 2018 unassigned fund balance. This represents the amount paid to the Town for the sale of cemetery lots during Fiscal Year 2018. No amount to be raised from taxation. The Selectman and Budget Committee recommend this appropriation.

Motion made by: Herbert Gardner

Seconded by: Tamra Ham

Article 21 passed by voice vote unanimously

ARTICLE 22: CR-Cemetery Trust Fund

To see if the Town will vote to raise and appropriate two thousand one hundred thirty-one dollars (\$2,131) to be placed in the Town Cemetery Trust Fund (created not known). Said sum to come from 2018 unassigned fund balance. This represents the amount paid to the Town for the sale of cemetery lots during Fiscal Year 2018. No amount to be raised from taxation. The Selectman and Budget Committee recommend this appropriation.

Motion made by: Herbert Gardner

Seconded by: Ivan Strickon

With some discussion Article 22 passed by voice vote unanimously

ARTICLE 23: CR-Village Center & Riverfront Park

To see if the town will vote to raise and appropriate the sum of one thousand dollars (\$1,000) to be placed in the Village Center & Riverfront Park Capital Reserve Fund (created in 2008) This sum to come from 2018 unassigned fund balance. This represents the amount paid to the Town from Daniel Dunfey Advised Fund Grant to be used for the Lin-Wood skate park. No amount to be raised from taxation. The Selectman and Budget Committee recommend this appropriation.

Motion made by: Herbert Gardner

Seconded by: Tamra Ham

Article 23 passed by voice vote unanimously

ARTICLE 24: Highway Block Grant Program

To see if the Town will vote to raise and appropriate thirty thousand dollars (\$30,000) 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: Herbert Gardner

Seconded by: Tamra Ham

Article 24 passed by voice vote unanimously

ARTICLE 25: Purchase Police Cruiser

To see if the town will vote to raise and appropriate the sum of forty-six thousand three hundred dollars (\$46,300) for the purpose of purchasing a replacement cruiser. The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Joe Bossie
Seconded by: Herbert Gardner
With some discussion Article 25 passed by voice vote unanimously

ARTICLE 26: Tax Impact

Shall the Town vote to adopt the provisions of RSA 32:5 V-b, to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body shall contain a notation stating the estimated tax impact of the article.

Motion made by: Paul Beaudin
Seconded by: Paula Strickon
Article 26 passed by voice vote unanimously

ARTICLE 27: Authorizing Trust Funds to Compensate for Management

To see if the town will vote, pursuant to NH RSA 35:9-a-II, to authorize the Trustees of Trust Funds to pay for Capital reserve fund investment management services, and any other expenses incurred, from capital reserve funds income. No vote by the town to rescind such authority shall occur within five years of the original adoption of this article.

Motion made by: OJ Robinson
Seconded by: Tamra ham
Article 27 passed by voice vote unanimously

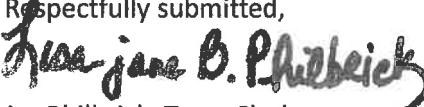
ARTICLE 28: Transact any other business

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

Taylor Beaudin asked if the Town was going to put out to bid for the completion of West Street. The Selectmen and Town Manager responded that due to litigation they did not have an answer for him at this time.

OJ Robinson made a motion to dissolve the 2019 Town Meeting
Seconded by: Tamra Ham
The Lincoln Town Meeting dissolved at 8:12 pm.

I hereby certify that the above return of the annual Lincoln town Meeting of March 12, 2019 is true and correct to the best of my knowledge.

Respectfully submitted,

Lisa Philbrick, Town Clerk

Warrant and Budget



Town of Lincoln, New Hampshire Annual Town Meeting 2020





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, Zoning Board, Town Clerk, Moderator and Treasurer.

☐ Yes

☐ No

Article 02 Amendment to Land Use Plan

Article 02 Planning – Boarding or Rooming House

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

1. Amend Article IV, Definitions of "Boarding or Rooming House" as follows:

"Boarding or Rooming House": A building or premises, other than a hotel, inn, motel, or Bed and Breakfast, where rooms are let which are used primarily for sleeping and toiletry; for not more than twelve (12) persons (not including the property owner and their immediate family) provided that the house is also occupied as an owner-occupied private residence; not open to transient guests; in contradistinction to hotel, inn, motel, or Bed and Breakfast, which are open to transients. The owner-occupied provision shall not apply in the General Use (GU) District. A Boarding or Rooming House is a business use and requires Site Plan Review approval with a conditional use permit.

2. Amend Article V General Regulations, Section A, paragraph 1, Parking and Off-Street Loading, subparagraph c pertaining to parking for "Boarding or Rooming House" as follows:

Section A. PARKING AND OFF-STREET LOADING. Adequate off-street parking facilities (municipal parking facilities excluded) for employees as well as customers and off-street loading facilities shall be provided whenever a new use is established or any existing use is enlarged in accordance with the following specifications:

1. All proposed new construction shall provide for adequate off-street parking spaces in accordance with the following standards, subject to modification by the approval of a special exception pursuant to Article V, Section A,3. A single parking space is defined as being one hundred seventy (170) square feet in area and having additional adequate area for maneuvering.
c. Hotel, Motel, Tourist Accommodation, Lodging Unit, Boarding or Rooming House – one (1) space for each unit.

Recommended by the Planning Board.

☐ Yes

☐ No

Article 03 Bond-Additional Funding Levee

To see if the Town will vote to raise and appropriate the sum of three hundred eleven thousand dollars (\$311,000) for additional funds needed to complete the project to rebuild the East Branch Pemigewasset River Granite Block Levee that was approved at the 2016 and 2018 town meetings, and to authorize the issuance of not more than three hundred eleven thousand dollars (\$311,000) 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 and interests 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; to authorize the Selectmen to take any other action or to pass any other vote relative thereto. And further, to raise and appropriate the sum of seventy three thousand eight hundred twelve dollars (\$73,812) for the first year's bond payment. This appropriation is not included in the operating budget. The Selectmen and the Budget Committee recommend this appropriation. (2/3 ballot vote required)
Tax Impact: 5 Year Bond \$.09/per thousand.

☐ Yes

☐ No



Article 04 Bond-Purchase Parcel of Land

To see if the Town will vote to raise and appropriate the sum of five hundred seventeen thousand five hundred dollars (\$517,500) for purchase of the parcel of land known as Tax Map 114, Lot 049 and to authorize the issuance of not more than five hundred seventeen thousand five hundred dollars (\$517,500) 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 and interests 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; to authorize the Selectmen to take any other action or to pass any other vote relative thereto. And further, to raise and appropriate the sum of seventy thousand three hundred fifty two dollars (\$70,352) for the first year bond payment. This appropriation is not included in the operating budget. The Selectmen and the Budget Committee recommend this appropriation. (2/3 ballot vote required) Tax Impact: 10 Year Bond \$.08/per thousand.

☐ Yes

☐ No

Article 05 Purchase of Self Contained Breathing Apparatus

To see if the Town will vote to raise and appropriate the sum of one hundred ninety thousand dollars (\$190,000) for the purchase of a Self Contained Breathing Apparatus for the Fire Department with one hundred ninety thousand dollars (\$190,000) to be received from a FEMA Grant, AFG (Assistance to Firefighters Grant) with no additional funding to come from taxation. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.) Tax Impact: None - Offset by Grant Funding. If Grant not awarded, no expenditures will be made.

☐ Yes

☐ No

Article 06 Construction of Water Tank on US Forest Service

To see if the Town will vote to raise and appropriate the sum of one million dollars (\$1,000,000) for the design, permitting, construction and other costs related to the construction of a water tank on US Forest Service land in the area of Boyce Brook with five hundred thousand dollars (\$500,000) to be received from Northern Border Regional Commission (NBRC) Grant with additional matching funding to come from the existing Water Tap Fee Fund - four hundred fifty thousand dollars (\$450,000) and the Water System Rehabilitation Capital Reserve Fund - fifty-thousand dollars (\$50,000) and no additional funding to come from taxation. The Selectmen and the Budget Committee approve this appropriation. (Majority vote required.) Tax Impact: None - Offset by Water Grant. If Grant not awarded, no expenditures will be made.

☐ Yes

☐ No

Article 07 Convey the Town Owned Land on Arthur Salem Way

"To see if the Board of Selectman will convey the town owned land on Arthur Salem Way, in the Lincoln Industrial Park known as lot #4 to O'Connell Builders LLC."
Submitted by petition.

☐ Yes

☐ No



Article 08 Operating Budget

To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of six million six hundred twenty-nine thousand three hundred seventy-two dollars (\$6,629,372) for the purposes of General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest, for the ensuing year, exclusive of all special and individual warrant articles. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required.) Tax Impact: Appropriations = \$7.80/per thousand; Revenue = \$1.77/per thousand; Net Tax Impact \$6.03/per thousand.

☐ Yes ☐ No

Article 09 Police Department - Collective Bargaining Agreements

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

2020 \$ 20,397 (9 months)

2021 \$ 32,639

2022 \$ 40,133

2023 \$ 13,032 (3 months)

And further to raise and appropriate the sum of twenty thousand three hundred ninety-seven dollars (\$20,397) 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) Tax Impact: \$.02/per thousand.

☐ Yes ☐ No

Article 10 Collective Bargaining: Special Meeting

Shall the town, if Warrant Article #09 is defeated, authorize the governing body to call one special meeting, at its option, to address Warrant Article #09 cost items only? (Majority vote)

☐ Yes ☐ No

Article 11 CR-Engineering & Planning

To see if the Town will vote to raise and appropriate twenty-five thousand dollars (\$25,000) to be placed in the Engineering & Planning Capital Reserve Fund (created in 1997). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.03/per thousand.

☐ Yes ☐ No



Article 12 CR-Public Works Vehicle & Equipment

To see if the Town will vote to raise and appropriate one hundred fifty-eight thousand dollars (\$158,000) 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. Tax Impact: \$.19/per thousand.

☐ Yes

☐ No

Article 13 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. Tax Impact: \$.03/per thousand.

☐ Yes

☐ No

Article 14 CR-Police Department Equipment

To see if the Town will vote to raise and appropriate fifty-five thousand dollars (\$55,000) to be placed in the Police Department Equipment Capital Reserve Fund (created in 1995.) The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.05/per thousand.

☐ Yes

☐ No

Article 15 CR-Sewer System Rehabilitation

To see if the Town will vote to raise and appropriate two hundred seventy-seven thousand dollars (\$277,000) to be placed in the Sewer System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.33/per thousand.

☐ Yes

☐ No

Article 16 CR-Water System Rehabilitation

To see if the Town will vote to raise and appropriate one hundred seventy thousand dollars (\$170,000) to be placed in the Water System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.20/per thousand.

☐ Yes

☐ No



Article 17 CR-Roads & Streets Reconstruction

To see if the Town will vote to raise and appropriate one hundred sixty-nine thousand dollars (\$169,000) to be placed in the Road and Street Reconstruction Capital Reserve Fund (created in 1994). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.20/per thousand.

☐ Yes ☐ No

Article 18 CR-Kanc Rec Area Equipment

To see if the Town will vote to raise and appropriate forty-six thousand dollars (\$46,000) to be placed in the Kancamagus Recreational Area Equipment Capital Reserve Fund (created in 2005). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.05/per thousand.

☐ Yes ☐ No

Article 19 CR-Cemetery Maintenance Expendable Trust

To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) to be placed in the Town Cemetery Maintenance Expendable Trust Fund (created in 2006). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.01/per thousand.

☐ Yes ☐ No

Article 20 CR-Property & Building Maintenance

To see if the Town will vote to raise and appropriate seventy-nine thousand four hundred dollars (\$79,400) to be placed in the Property and Building Maintenance Expendable Trust (created in 2007). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.09/per thousand.

☐ Yes ☐ No

Article 21 CR-Fire Truck & Equipment

To see if the Town will vote to raise and appropriate twenty thousand dollars (\$20,000) to be placed in the Fire Truck and Equipment Capital Reserve Fund (created in 1989). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.02/per thousand.

☐ Yes ☐ No



Article 22 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. Tax Impact: \$.002/per thousand.

☐ Yes

☐ No

Article 23 CR-Library Building

To see if the Town will vote to raise and appropriate fourteen thousand dollars (\$14,000) to be placed in the Library Building Capital Reserve Fund (created in 1991). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.02/per thousand.

☐ Yes

☐ No

Article 24 CR-Solid Waste

To see if the Town will vote to raise and appropriate fifteen thousand dollars (\$15,000) to be placed in the Solid Waste Facility Improvements Capital Reserve Fund (created 1999). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.02/per thousand.

☐ Yes

☐ No

Article 25 CR-Cemetery Expendable Trust Fund

To see if the Town will vote to raise and appropriate nine hundred thirty-five dollars (\$935) to be placed in the Town Cemetery Expendable Trust Fund (created in 2006). Said sum to come from 2019 unassigned fund balance. This represents the amount paid to the Town for the sale of cemetery lots during Fiscal Year 2019. No amount to be raised from taxation. The Selectmen and Budget Committee recommend this appropriation.

☐ Yes

☐ No

Article 26 CR-Cemetery Trust Fund

To see if the Town will vote to raise and appropriate one thousand eight hundred sixty-five dollars (\$1,865) to be placed in the Town Cemetery Trust Fund (created not known). Said sum to come from 2019 unassigned fund balance. This represents the amount paid to the Town for the sale of cemetery lots during Fiscal Year 2019. No amount to be raised from taxation. The Selectmen and Budget Committee recommend this appropriation.

☐ Yes

☐ No



Article 27 Highway Block Grant Program

To see if the Town will vote to raise and appropriate thirty thousand dollars (\$30,000) 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 28 Purchase Police Cruiser

To see if the Town will vote to raise and appropriate the sum of forty-six thousand three hundred dollars (\$46,300) for the purpose of purchasing a replacement cruiser. The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.05/per thousand.

☐ Yes ☐ No

Article 29 To authorize a five (5) year lease with White Mtn

To see if the Town will vote to authorize the Board of Selectmen to sign a five-year (5) lease with White Mountain Snow Mobile Club to rent municipal property during periods not needed for public use such as the land and buildings described as Tax Map 105, Lot 020 (located on US Route 3 between 431 US Route 3 and 435 US Route 3) as required by RSA 41:11-a without further vote or ratification of the legislative body of the Town. Recommended by Board of Selectmen.

☐ Yes ☐ No

Article 30 To allow Sports Book Retail Locations in Town

To see if the Town will vote to allow the operation of Sports Book Retail locations within the Town of Lincoln. No recommendation.

☐ Yes ☐ No

Article 31 Authorize Community Choice Aggregation

To see if the Town will vote to authorize the Board of Selectmen to commence a Community Choice Aggregations "CCA" program and contract for electricity supply as authorized under RSA 53-E:108 and through CCA offer residents and businesses a possible opportunity for lower electricity rates and from different sources than those offered by New Hampshire Electric Co-op. (Majority Vote Required). No recommendation.

☐ Yes ☐ No



Article 32 Funds Received From Sale of Cemetery Lots

To see if the Town will vote pursuant to RSA 289:2-a, to allow all funds received from such sale of cemetery lots shall be deposited with the trustees of trust fund.
Recommended by the Selectmen.

☐ Yes

☐ No

Article 33 Transact any other business

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

☐ Yes

☐ No



Proposed Budget

Lincoln

For the period beginning January 1, 2020 and ending December 31, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 18, 2020

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	Signature
MICHAEL SIMON	CHAIR	
John R. Dwyer	Member	
Terrell Duckert	Member	
Raymond D'Amato	Member	
Joseph Dwyer	BOS Rep.	
Susan Chenard	Member	
Letia N. White	Member	
Tracey Brumlik	Budget Comm	

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

2020
MS-737

Proposed Budget

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	08	\$457,815	\$493,731	\$531,791	\$0	\$531,791	\$0
4140-4149	Election, Registration, and Vital Statistics	08	\$2,507	\$2,550	\$9,775	\$0	\$9,775	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	08	\$252,732	\$160,000	\$200,000	\$0	\$200,000	\$0
4155-4159	Personnel Administration	08	\$865,005	\$982,429	\$1,069,738	\$0	\$1,069,738	\$0
4191-4193	Planning and Zoning	08	\$102,006	\$112,511	\$130,636	\$0	\$130,636	\$0
4194	General Government Buildings	08	\$59,119	\$60,862	\$84,866	\$0	\$84,866	\$0
4195	Cemeteries	08	\$15,363	\$21,200	\$27,209	\$0	\$27,209	\$0
4196	Insurance	08	\$89,938	\$113,715	\$113,756	\$0	\$113,756	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,844,485	\$1,946,998	\$2,167,771	\$0	\$2,167,771	\$0
Public Safety								
4210-4214	Police	08	\$1,058,000	\$1,139,205	\$1,236,895	\$0	\$1,236,895	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	08	\$138,022	\$163,157	\$187,481	\$0	\$187,481	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	08	\$5,786	\$9,220	\$9,220	\$0	\$9,220	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,201,808	\$1,311,582	\$1,433,596	\$0	\$1,433,596	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0





Proposed Budget

Highways and Streets									
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	08	\$341,042	\$334,928	\$346,318	\$0	\$0	\$346,318	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	08	\$47,417	\$45,000	\$48,000	\$0	\$0	\$48,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$388,459	\$379,928	\$394,318	\$0	\$0	\$394,318	\$0
Sanitation									
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	08	\$348,133	\$337,314	\$350,974	\$0	\$0	\$350,974	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	08	\$220,195	\$257,750	\$260,682	\$0	\$0	\$260,682	\$0
Sanitation Subtotal			\$568,328	\$595,064	\$611,656	\$0	\$0	\$611,656	\$0
Water Distribution and Treatment									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	08	\$347,546	\$367,092	\$416,376	\$0	\$0	\$416,376	\$0
Water Distribution and Treatment Subtotal			\$347,546	\$367,092	\$416,376	\$0	\$0	\$416,376	\$0
Electric									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2020
MS-737

Proposed Budget

Health									
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	08	\$103,742	\$103,742	\$109,238	\$0	\$109,238	\$0	\$0
	Health Subtotal		\$103,742	\$103,742	\$109,238	\$0	\$109,238	\$0	\$0
Welfare									
4441-4442	Administration and Direct Assistance	08	\$2,023	\$5,500	\$6,700	\$0	\$6,700	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$2,023	\$5,500	\$6,700	\$0	\$6,700	\$0	\$0
Culture and Recreation									
4520-4529	Parks and Recreation	08	\$448,985	\$463,681	\$486,895	\$0	\$486,895	\$0	\$0
4550-4559	Library	08	\$116,538	\$120,583	\$139,808	\$0	\$139,808	\$0	\$0
4583	Patriotic Purposes	08	\$0	\$6,725	\$7,100	\$0	\$7,100	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$565,523	\$590,989	\$633,803	\$0	\$633,803	\$0	\$0
Conservation and Development									
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service									
4711	Long Term Bonds and Notes - Principal	08	\$768,994	\$769,236	\$712,701	\$0	\$712,701	\$0	\$0
4721	Long Term Bonds and Notes - Interest	08	\$160,371	\$166,514	\$143,212	\$0	\$143,212	\$0	\$0
4723	Tax Anticipation Notes - Interest	08	\$0	\$1	\$1	\$0	\$1	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$929,365	\$935,751	\$855,914	\$0	\$855,914	\$0	\$0





Proposed Budget

Capital Outlay									
4901	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$46,300	\$46,300	\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$63,353	\$105,000	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$109,653	\$151,300	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out									
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations				\$6,629,372	\$0	\$6,629,372	\$0	\$6,629,372	\$0



New Hampshire
Department of
Revenue Administration

2020
MS-737

Proposed Budget

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4711	Long Term Bonds and Notes - Principal	03	\$62,200	\$0	\$62,200	\$0
		<i>Purpose: Bond-Additional Funding Levee</i>				
4711	Long Term Bonds and Notes - Principal	04	\$51,750	\$0	\$51,750	\$0
		<i>Purpose: Bond-Purchase Parcel of Land</i>				
4721	Long Term Bonds and Notes - Interest	03	\$11,612	\$0	\$11,612	\$0
		<i>Purpose: Bond-Additional Funding Levee</i>				
4721	Long Term Bonds and Notes - Interest	04	\$18,602	\$0	\$18,602	\$0
		<i>Purpose: Bond-Purchase Parcel of Land</i>				
4901	Land	04	\$517,500	\$0	\$517,500	\$0
		<i>Purpose: Bond-Purchase Parcel of Land</i>				
4909	Improvements Other than Buildings	03	\$311,000	\$0	\$311,000	\$0
		<i>Purpose: Bond-Additional Funding Levee</i>				
4909	Improvements Other than Buildings	06	\$1,000,000	\$0	\$1,000,000	\$0
		<i>Purpose: Construction of Water Tank on US Forest Service</i>				
4915	To Capital Reserve Fund	11	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: CR-Engineering & Planning</i>				
4915	To Capital Reserve Fund	12	\$158,000	\$0	\$158,000	\$0
		<i>Purpose: CR-Public Works Vehicle & Equipment</i>				
4915	To Capital Reserve Fund	13	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: CR-Revaluation</i>				
4915	To Capital Reserve Fund	14	\$55,000	\$0	\$55,000	\$0
		<i>Purpose: CR-Police Department Equipment</i>				
4915	To Capital Reserve Fund	15	\$277,000	\$0	\$277,000	\$0
		<i>Purpose: CR-Sewer System Rehabilitation</i>				
4915	To Capital Reserve Fund	16	\$170,000	\$0	\$170,000	\$0
		<i>Purpose: CR-Water System Rehabilitation</i>				





New Hampshire
Department of
Revenue Administration

2020
MS-737

Proposed Budget

4915	To Capital Reserve Fund	17	\$169,000	\$0	\$169,000	\$0
<i>Purpose: CR-Roads & Streets Reconstruction</i>						
4915	To Capital Reserve Fund	18	\$46,000	\$0	\$46,000	\$0
<i>Purpose: CR-Kanc Rec Area Equipment</i>						
4915	To Capital Reserve Fund	21	\$20,000	\$0	\$20,000	\$0
<i>Purpose: CR-Fire Truck & Equipment</i>						
4915	To Capital Reserve Fund	22	\$2,000	\$0	\$2,000	\$0
<i>Purpose: CR-Library Technology</i>						
4915	To Capital Reserve Fund	23	\$14,000	\$0	\$14,000	\$0
<i>Purpose: CR-Library Building</i>						
4915	To Capital Reserve Fund	24	\$15,000	\$0	\$15,000	\$0
<i>Purpose: CR-Solid Waste</i>						
4915	To Capital Reserve Fund	26	\$1,865	\$0	\$1,865	\$0
<i>Purpose: CR-Cemetery Trust Fund</i>						
4916	To Expendable Trusts/Fiduciary Funds	19	\$10,000	\$0	\$10,000	\$0
<i>Purpose: CR-Cemetery Maintenance Expendable Trust</i>						
4916	To Expendable Trusts/Fiduciary Funds	20	\$79,400	\$0	\$79,400	\$0
<i>Purpose: CR-Property & Building Maintenance</i>						
4916	To Expendable Trusts/Fiduciary Funds	25	\$935	\$0	\$935	\$0
<i>Purpose: CR-Cemetery Expendable Trust Fund</i>						
Total Proposed Special Articles			\$3,040,864	\$0	\$3,040,864	\$0





New Hampshire
Department of
Revenue Administration

2020
MS-737

Proposed Budget

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)
4210-4214	Police	09	\$20,397	\$0	\$20,397	\$0
<i>Purpose: Police Department - Collective Bargaining Agreement</i>						
4902	Machinery, Vehicles, and Equipment	05	\$190,000	\$0	\$190,000	\$0
<i>Purpose: Purchase of Self Contained Breathing Apparatus</i>						
4902	Machinery, Vehicles, and Equipment	28	\$46,300	\$0	\$46,300	\$0
<i>Purpose: Purchase Police Cruiser</i>						
4909	Improvements Other than Buildings	27	\$30,000	\$0	\$30,000	\$0
<i>Purpose: Highway Block Grant Program</i>						
Total Proposed Individual Articles			\$286,697	\$0	\$286,697	\$0





New Hampshire
Department of
Revenue Administration

2020
MS-737

Proposed Budget

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes	08	\$210,456	\$205,000	\$205,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	08	\$50,450	\$50,000	\$50,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$260,906	\$255,000	\$255,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	08	\$7,506	\$7,200	\$7,200
3220	Motor Vehicle Permit Fees	08	\$377,365	\$350,000	\$350,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	08, 06	\$2,738	\$477,600	\$477,600
3311-3319	From Federal Government	05	\$0	\$190,000	\$190,000
Licenses, Permits, and Fees Subtotal			\$387,609	\$1,024,800	\$1,024,800
State Sources					
3351	Municipal Aid/Shared Revenues	08	\$15,746	\$15,746	\$15,746
3352	Meals and Rooms Tax Distribution	08	\$88,767	\$85,000	\$85,000
3353	Highway Block Grant	27	\$37,428	\$30,000	\$30,000
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)	08, 06	\$35,181	\$537,300	\$537,300
3379	From Other Governments	08	\$437,274	\$470,697	\$470,697
State Sources Subtotal			\$614,396	\$1,138,743	\$1,138,743





Proposed Budget

Charges for Services			
3401-3406	Income from Departments	08	\$140,708
3409	Other Charges		\$0
Charges for Services Subtotal			\$140,708
Miscellaneous Revenues			
3501	Sale of Municipal Property	08	\$12,025
3502	Interest on Investments	08	\$10,474
3503-3509	Other	08	\$74,260
Miscellaneous Revenues Subtotal			\$96,759
			\$187,512
Interfund Operating Transfers In			
3912	From Special Revenue Funds		\$0
3913	From Capital Projects Funds		\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0
3914O	From Enterprise Funds: Other (Offset)		\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0
3914W	From Enterprise Funds: Water (Offset)		\$0
3915	From Capital Reserve Funds	06	\$50,000
3916	From Trust and Fiduciary Funds		\$0
3917	From Conservation Funds		\$0
Interfund Operating Transfers In Subtotal			\$50,000
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	04, 03	\$828,500
9998	Amount Voted from Fund Balance	26, 25	\$2,800
9999	Fund Balance to Reduce Taxes		\$0
Other Financing Sources Subtotal			\$831,300
Total Estimated Revenues and Credits			\$3,559,855



Proposed Budget

Item	Selectmen's Period ending 12/31/2020 (Recommended)	Budget Committee's Period ending 12/31/2020 (Recommended)
Operating Budget Appropriations	\$6,629,372	\$6,629,372
Special Warrant Articles	\$3,040,864	\$3,040,864
Individual Warrant Articles	\$286,697	\$286,697
Total Appropriations	\$9,956,933	\$9,956,933
Less Amount of Estimated Revenues & Credits	\$3,559,855	\$3,559,855
Estimated Amount of Taxes to be Raised	\$6,397,078	\$6,397,078



Proposed Budget

1. Total Recommended by Budget Committee	\$9,956,933
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$113,950
3. Interest: Long-Term Bonds & Notes	\$30,214
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$144,164
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$9,812,769
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$981,277
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$20,397
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting:	
(<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	
	\$10,938,210

2019 INVENTORY OF TOWN PROPERTY

Map/Lot	Description	Acres	Bldg. Value	Land Value	Total Value
103-005-000-BG-000000	Boyce Brook Pumping Station	0.000		9,400	9,400
105-020-000-00-000000	Route 3 Salt Shed	0.830	29,300	66,900	96,200
105-001-000-00-000000	Land near I-93	0.170		4,700	4,700
109-011-000-00-000000	Public Works Garage	6.050	141,900	121,600	263,500
109-012-000-00-000000	Land Old Airport Road	6.400		124,000	124,000
109-017-000-00-000000	Connector Road	2.640		54,600	54,600
109-018-000-00-000000	Arthur Salem Way Lot #2	0.470		58,900	58,900
109-019-000-00-000000	Arthur Salem Way Lot #4	0.360		55,900	55,900
109-023-000-00-000000	Arthur Salem Way Lot #5	0.500		53,700	53,700
109-022-000-00-000000	Arthur Salem Way Lot #7	0.370		56,200	56,200
109-021-000-00-000000	Arthur Salem Way Lot #8	0.420		57,500	57,500
110-022-000-00-000000	Arthur Salem Way Lot #9	0.620		64,700	64,700
110-023-000-00-000000	Arthur Salem Way Lot #10	0.340		55,100	55,100
110-016-000-00-000000	Pollard Road	0.240	17,000	50,100	67,100
110-021-000-00-000000	Connector Road	0.310		53,600	53,600
112-008-000-00-000000	Riverfront Park Land	1.150		65,000	65,000
112-009-000-00-000000	Solid Waste Facility	21.000	161,300	278,700	440,000
112-011-000-00-000000	Sewer Treatment Facility	20.000	6,434,900	262,400	6,697,300
113-045-000-00-000000	Pollard Road	3.600		100,100	100,100
113-046-000-00-000000	Mansion Hill Drive	0.120		43,700	43,700
113-051-000-00-000000	Pollard Road	2.400		91,700	91,700
113-054-000-00-000000	Community Center	6.640	544,600	133,300	677,900
113-156-000-00-000000	Lincoln Public Library	0.090	399,500	122,800	522,300
116-043-000-00-000000	Kancamagus Rec. Area	28.080	185,400	678,800	864,200
118-001-000-00-000000	Lincoln Town Hall	1.300	1,232,600	223,700	1,456,300
118-055-000-00-000000	Lincoln Fire Station	0.690	425,000	74,500	499,500
118-058-000-00-000000	Church Street	0.100	2,800	47,500	50,300
118-046-000-BG-000000	Main Street Gazebo	0.470	1,800		1,800
122-005-000-00-000000	Main Street - Lady's Bathtub	0.620		83,000	83,000
122-007-000-BG-000000	River Intake Building	0.000	8,400	0	8,400
124-065-000-00-000000	Kancamagus Highway	16.000		326,400	326,400
124-066-000-BG-000000	Water Treatment Plant	0.000	690,900	0	690,900
129-062-000-00-000000	Clearbrook #2E	0.000		52,500	52,500
129-061-000-00-000000	Clearbrook #2W	0.000		52,500	52,500
Total			\$ 10,275,400	\$ 3,523,500	\$ 13,798,900

2019 Payroll By Department
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
CEMETERY				
Christenson, Susan	\$ 7,597.50	\$ -	\$ -	\$ 7,597.50
ELECTIONS				
Haynes, Nina	\$ 125.00	\$ -	\$ -	\$ 125.00
Kuplin, Laurel	\$ 315.00	\$ -	\$ -	\$ 315.00
Thomas, Randall	\$ 125.00	\$ -	\$ -	\$ 125.00
EXECUTIVE & OFFICIALS				
Burbank, Alfred	\$ 87,550.24	\$ -	\$ -	\$ 87,550.24
Ham, Tamra	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Hart, Johnna	\$ 59,677.30	\$ -	\$ -	\$ 59,677.30
Jones, Helen	\$ 1,921.50	\$ -	\$ -	\$ 1,921.50
Leslie, Jane	\$ 47,156.07	\$ 3,809.16	\$ -	\$ 50,965.23
Ludwig, Jayne	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
McIntyre, Linda	\$ 18,776.00	\$ -	\$ -	\$ 18,776.00
Philbrick, Lisa	\$ 49,132.80	\$ -	\$ -	\$ 49,132.80
Robinson, Orrin J.	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Rolando, Julie	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00
Rose, Brook	\$ 16,303.82	\$ -	\$ -	\$ 16,303.82
WATER DEPARTMENT				
Beaudin, David W. (WT & PW)	\$ 55,647.97	\$ 11,408.57	\$ -	\$ 67,056.54
Vigneault, Zachary (WT & PW)	\$ 38,324.01	\$ 6,443.02	\$ -	\$ 44,767.03
Welch, Joshua	\$ 7,005.44	\$ -	\$ -	\$ 7,005.44
LIBRARY				
Camargo, Teasha	\$ 24,942.48	\$ -	\$ -	\$ 24,942.48
Gaudioso, David	\$ 3,102.36	\$ -	\$ -	\$ 3,102.36
Peltier, Janet (LB & Checklist)	\$ 2,165.26	\$ -	\$ -	\$ 2,165.26
Riley, Carol (LB & Checklist)	\$ 51,067.00	\$ -	\$ -	\$ 51,067.00
Rush, Denise	\$ 896.10	\$ -	\$ -	\$ 896.10
Smith, Samantha	\$ 5,088.00	\$ -	\$ -	\$ 5,088.00
PLANNING & ZONING OFFICE				
Bont, Carole	\$ 60,158.80	\$ -	\$ -	\$ 60,158.80
Daigle-Brophy, Kristyn	\$ 181.25	\$ -	\$ -	\$ 181.25
SOLID WASTE FACILITY				
Christenson, Scot	\$ 2,738.71	\$ -	\$ -	\$ 2,738.71
Clark, Russell	\$ 36,697.36	\$ 628.96	\$ -	\$ 37,326.32
Conn, James	\$ 41,945.26	\$ 668.08	\$ -	\$ 42,613.34
Hagopian, Charles	\$ 13,156.84	\$ 519.12	\$ -	\$ 13,675.96
Pelletier, Joseph	\$ 4,053.00	\$ -	\$ -	\$ 4,053.00
DEPARTMENT OF PUBLIC WORKS				
Hadaway, Nathan	\$ 73,300.24	\$ -	\$ -	\$ 73,300.24
Hart, Daryl J.	\$ 43,813.04	\$ 5,088.56	\$ -	\$ 48,901.60
Nicoll III, Andrew	\$ 49,991.19	\$ 5,554.46	\$ -	\$ 55,545.65
Smith, Ryan (PW & Rec)	\$ 25,801.00	\$ 1,918.50	\$ -	\$ 27,719.50
FIRE DEPARTMENT				
Baker, Ryan	\$ 4,505.25	\$ -	\$ -	\$ 4,505.25
Baron, Ryan	\$ 12.50	\$ -	\$ -	\$ 12.50
Beard, Ronald R. (CO & FD)	\$ 59,592.66	\$ -	\$ -	\$ 59,592.66
Fairbrother, Ryan	\$ 8,409.50	\$ -	\$ -	\$ 8,409.50
Gregson, Daniel	\$ 1,147.00	\$ -	\$ -	\$ 1,147.00
Homan, Clifford	\$ 3,386.50	\$ -	\$ -	\$ 3,386.50
Kenney, Robert	\$ 6,017.00	\$ -	\$ -	\$ 6,017.00
Luongo, Corey	\$ 100.00	\$ -	\$ -	\$ 100.00
MacAuley, Aaron	\$ 3,987.50	\$ -	\$ -	\$ 3,987.50
Nutting, Samuel	\$ 525.00	\$ -	\$ -	\$ 525.00
Snyder, Nicholas	\$ 1,600.50	\$ -	\$ -	\$ 1,600.50



2019 Payroll By Department
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
FIRE DEPARTMENT (continued)				
Sullivan, James	\$ 148.50	\$ -	\$ -	\$ 148.50
Surette, Casey	\$ 808.50	\$ -	\$ -	\$ 808.50
Tomaso, David	\$ 6,256.50	\$ -	\$ -	\$ 6,256.50
Weden, Michael	\$ 7,062.60	\$ -	\$ -	\$ 7,062.60
RECREATION DEPARTMENT				
Aprin-Meagher, Skyla	\$ 14,697.09	\$ 196.56	\$ -	\$ 14,893.65
Bartlett, John A.	\$ 2,815.35	\$ -	\$ -	\$ 2,815.35
Calaio, Vincent	\$ 1,966.80	\$ -	\$ -	\$ 1,966.80
Conn Jr., Ralph	\$ 4,882.24	\$ -	\$ -	\$ 4,882.24
Corey, Marcus	\$ 400.59	\$ -	\$ -	\$ 400.59
Donati, Adam	\$ 36.58	\$ -	\$ -	\$ 36.58
Duguay, Jane	\$ 1,322.33	\$ 673.01	\$ -	\$ 1,995.34
Harrington, Brandon	\$ 4,341.97	\$ 200.86	\$ -	\$ 4,542.83
Jenkins, Eunice	\$ 93.60	\$ -	\$ -	\$ 93.60
Jenkins, Nathan	\$ 13.30	\$ -	\$ -	\$ 13.30
Knowlton, Nicole	\$ 3,996.00	\$ 283.50	\$ -	\$ 4,279.50
Ledoux, Garrette	\$ 3,360.00	\$ 18.75	\$ -	\$ 3,378.75
Ledoux, John	\$ 3,545.00	\$ 33.75	\$ -	\$ 3,578.75
Ledoux, Tatiana	\$ 4,322.37	\$ 135.32	\$ -	\$ 4,457.69
Lindow, Andrew	\$ 109.74	\$ -	\$ -	\$ 109.74
Loukes, Aaron L	\$ 561.72	\$ -	\$ -	\$ 561.72
Loukes, Charles	\$ 2,234.25	\$ 20.25	\$ -	\$ 2,254.50
Marquis, Samuel	\$ 2,155.50	\$ -	\$ -	\$ 2,155.50
Nicoll, Kealand	\$ 2,995.00	\$ 180.00	\$ -	\$ 3,175.00
Parker, Alexis	\$ 2,510.64	\$ -	\$ -	\$ 2,510.64
Rand, Heather	\$ 3,204.98	\$ -	\$ -	\$ 3,204.98
Rich, Abigail	\$ 3,004.50	\$ -	\$ -	\$ 3,004.50
Robinson, Elisa	\$ 290.85	\$ -	\$ -	\$ 290.85
Sellingham, Kara (Rec & FP)	\$ 3,453.29	\$ 20.09	\$ -	\$ 3,473.38
Smith, Matthew	\$ 1,750.78	\$ -	\$ -	\$ 1,750.78
Smith, Zachery	\$ 708.50	\$ -	\$ -	\$ 708.50
Thibault, Benjamin	\$ 866.53	\$ -	\$ -	\$ 866.53
Tower, Blake	\$ 1,751.97	\$ -	\$ -	\$ 1,751.97
Tower, Tara	\$ 60,131.76	\$ -	\$ -	\$ 60,131.76
Weden, Laurian	\$ 100.06	\$ -	\$ -	\$ 100.06
Wilson, Geoffrey	\$ 699.06	\$ -	\$ -	\$ 699.06
COMMUNITY CENTER				
Boyle, Isabella	\$ 6,183.22	\$ -	\$ -	\$ 6,183.22
Chase, Shawna	\$ 12,032.42	\$ -	\$ -	\$ 12,032.42
Goodbout, Jr., Jason	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00
Hewes, Shannon	\$ 3,936.60	\$ 210.11	\$ -	\$ 4,146.71
Lamoureux, Daniel	\$ 41,932.82	\$ 90.72	\$ -	\$ 42,023.54
Manning, Cameron	\$ 1,355.00	\$ -	\$ -	\$ 1,355.00
Morris, Brady	\$ 1,322.50	\$ -	\$ -	\$ 1,322.50
Noseworthy, Becky	\$ 475.00	\$ -	\$ -	\$ 475.00
Saulnier, Jody	\$ 795.78	\$ -	\$ -	\$ 795.78
Sawyer, Abbie	\$ 6,422.37	\$ 266.52	\$ -	\$ 6,688.89
Tower, Samantha	\$ 5,576.12	\$ 167.90	\$ -	\$ 5,744.02
Welch, Dakema	\$ 4,081.35	\$ 19.90	\$ -	\$ 4,101.25
				\$ 1,211,422.01

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$1,315,000.00				
February 15, 2020	\$400,000.00			\$9,625.00	\$9,625.00
August 15, 2020	\$300,000.00	4.700	\$100,000.00	\$9,625.00	\$109,625.00
February 15, 2021	\$300,000.00			\$7,275.00	\$7,275.00
August 15, 2021	\$200,000.00	4.800	\$100,000.00	\$7,275.00	\$107,275.00
February 15, 2022	\$200,000.00			\$4,875.00	\$4,875.00
August 15, 2022	\$100,000.00	4.850	\$100,000.00	\$4,875.00	\$104,875.00
February 15, 2023	\$100,000.00			\$2,450.00	\$2,450.00
August 15, 2023	\$0.00	4.900	\$100,000.00	\$2,450.00	\$102,450.00
TOTAL			\$400,000.00	\$48,450.00	\$448,450.00

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$240,000.00				
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	<u>\$61,470.00</u>
TOTAL			\$240,000.00	\$29,070.00	\$269,070.00

TOWN OF LINCOLN
Beechwood
\$1,200,000 Less \$162,625 Premium to reduce Loan - 10 Year Loan (U.S. Bank NA 16B)

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2000	\$720,000.00			\$17,047.00	\$17,047.00
August 15, 2000	\$615,000.00	5.020	\$105,000.00	\$17,047.00	\$122,047.00
February 15, 2021	\$615,000.00			\$14,411.50	\$14,411.50
August 15, 2021	\$510,000.00	5.020	\$105,000.00	\$14,411.50	\$119,411.50
February 15, 2022	\$510,000.00			\$11,776.00	\$11,776.00
August 15, 2022	\$405,000.00	5.020	\$105,000.00	\$11,776.00	\$116,776.00
February 15, 2023	\$405,000.00			\$9,140.50	\$9,140.50
August 15, 2023	\$300,000.00	4.020	\$105,000.00	\$9,140.50	\$114,140.50
February 15, 2024	\$300,000.00			\$7,030.00	\$7,030.00
August 15, 2024	\$200,000.00	4.020	\$100,000.00	\$7,030.00	\$107,030.00
February 15, 2025	\$200,000.00			\$5,020.00	\$5,020.00
August 15, 2025	\$100,000.00	5.020	\$100,000.00	\$5,020.00	\$105,020.00
February 15, 2026	\$100,000.00			\$2,510.00	\$2,510.00
August 15, 2026	\$0.00	5.020	\$100,000.00	\$2,510.00	\$102,510.00
TOTAL			\$720,000.00	\$133,870.00	\$853,870.00

TOWN OF LINCOLN
2016 Pollard Road Sidewalk Project
\$423,303 - 6.5 years - Union Bank

	<i>Principal Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$423,302.79			2.100%
February 1, 2020	\$292,052.79	\$65,625.00	\$3,786.48	\$69,411.48
August 1, 2020	\$292,052.79		\$3,058.15	\$3,058.15
February 1, 2021	\$226,427.79	\$65,625.00	\$3,091.76	\$68,716.76
August 1, 2021	\$226,427.79		\$2,357.95	\$2,357.95
February 1, 2022	\$160,802.79	\$65,625.00	\$2,397.03	\$68,022.03
August 1, 2022	\$160,802.79		\$1,674.55	\$1,674.55
February 1, 2023	\$95,177.79	\$65,625.00	\$1,702.31	\$67,327.31
August 1, 2023	\$95,177.79		\$991.15	\$991.15
February 1, 2024	\$29,552.79	\$65,625.00	\$1,007.57	\$66,632.57
August 1, 2024	\$29,552.79		\$309.45	\$309.45
February 1, 2025	\$0.00	\$29,552.79	\$312.85	\$29,865.64
				\$0.00
TOTAL		\$357,677.79	\$20,689.25	\$378,367.04

TOWN OF LINCOLN
BOND (91-01) U.S. Bank NA - 12C
\$1,099,600.00

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2020	\$212,000.00	4.00%	\$71,500.00	\$4,585.00	\$76,085.00
August 15, 2020	\$140,500.00	4.00%	\$71,500.00	\$3,155.00	\$74,655.00
February 15, 2021	\$69,000.00	5.00%	\$69,000.00	\$1,725.00	\$70,725.00
TOTAL			\$212,000.00	\$9,465.00	\$221,465.00

TOWN OF LINCOLN
WATER BOND (91-03) U.S. Bank NA - 12C
\$291,000.00

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
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
TOTAL			\$85,500.00	\$5,747.50	\$91,247.50

TOWN OF LINCOLN
BOG, PARKER, MALTAIS FARM, AND GOODBOUT ROAD UPGRADES
2010 SERIES B - U.S. Bank NA (10B)
\$1,084,000 FOR 10 YEARS

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2020				2,625.00	2,625.00
August 15, 2020	105,000.00	5.00%	105,000.00	2,625.00	107,625.00
			\$ 105,000.00	\$ 5,250.00	\$ 110,250.00

TOWN OF LINCOLN

Levee

\$1,310,000 Less \$104,175 Premium to reduce Loan - 20 Year Loan (U.S. Bank NA 16B)

	Principal Balance	Rate	Principal Payment	Interest Payment	Total Payment
February 15, 2020	\$1,020,000.00			\$18,739.50	\$18,739.50
August 15, 2020	\$960,000.00	5.020	\$60,000.00	\$18,739.50	\$78,739.50
February 15, 2021	\$960,000.00			\$17,233.50	\$17,233.50
August 15, 2021	\$900,000.00	5.020	\$60,000.00	\$17,233.50	\$77,233.50
February 15, 2022	\$900,000.00			\$15,727.50	\$15,727.50
August 15, 2022	\$840,000.00	5.020	\$60,000.00	\$15,727.50	\$75,727.50
February 15, 2023	\$840,000.00			\$14,221.50	\$14,221.50
August 15, 2023	\$780,000.00	4.020	\$60,000.00	\$14,221.50	\$74,221.50
February 15, 2024	\$780,000.00			\$13,015.50	\$13,015.50
August 15, 2024	\$720,000.00	4.020	\$60,000.00	\$13,015.50	\$73,015.50
February 15, 2025	\$720,000.00			\$11,809.50	\$11,809.50
August 15, 2025	\$660,000.00	5.020	\$60,000.00	\$11,809.50	\$71,809.50
February 15, 2026	\$660,000.00			\$10,303.50	\$10,303.50
August 15, 2026	\$600,000.00	5.020	\$60,000.00	\$10,303.50	\$70,303.50
February 15, 2027	\$600,000.00			\$8,797.50	\$8,797.50
August 15, 2027	\$540,000.00	2.020	\$60,000.00	\$8,797.50	\$68,797.50
February 15, 2028	\$540,000.00			\$8,191.50	\$8,191.50
August 15, 2028	\$480,000.00	2.020	\$60,000.00	\$8,191.50	\$68,191.50
February 15, 2029	\$480,000.00			\$7,585.50	\$7,585.50
August 15, 2029	\$420,000.00	2.145	\$60,000.00	\$7,585.50	\$67,585.50
February 15, 2030	\$420,000.00			\$6,942.00	\$6,942.00
August 15, 2030	\$360,000.00	4.020	\$60,000.00	\$6,942.00	\$66,942.00
February 15, 2031	\$360,000.00			\$5,736.00	\$5,736.00
August 15, 2031	\$300,000.00	4.020	\$60,000.00	\$5,736.00	\$65,736.00
February 15, 2032	\$300,000.00			\$4,530.00	\$4,530.00
August 15, 2032	\$240,000.00	3.020	\$60,000.00	\$4,530.00	\$64,530.00
February 15, 2033	\$240,000.00			\$3,624.00	\$3,624.00
August 15, 2033	\$180,000.00	3.020	\$60,000.00	\$3,624.00	\$63,624.00
February 15, 2034	\$180,000.00			\$2,718.00	\$2,718.00
August 15, 2034	\$120,000.00	3.020	\$60,000.00	\$2,718.00	\$62,718.00
February 15, 2035	\$120,000.00			\$1,812.00	\$1,812.00
August 15, 2035	\$60,000.00	3.020	\$60,000.00	\$1,812.00	\$61,812.00
February 15, 2036	\$60,000.00			\$906.00	\$906.00
August 15, 2036	\$0.00	3.020	\$60,000.00	\$906.00	\$60,906.00
TOTAL			\$1,020,000.00	\$303,786.00	\$1,323,786.00

**TOWN OF LINCOLN
2018 LEVEE ADDITIONAL FUNDING
\$400,000 FOR 10 YEARS - BANK OF NH**

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 1, 2020	\$359,924.65			\$6,972.14	\$6,972.14
August 1, 2020	\$319,849.30	3.790	\$40,075.35	\$6,896.36	\$46,971.71
February 1, 2021	\$319,849.30			\$6,195.84	\$6,195.84
August 1, 2021	\$279,773.95	3.790	\$40,075.35	\$6,094.82	\$46,170.17
February 1, 2022	\$279,773.95			\$5,419.53	\$5,419.53
August 1, 2022	\$239,698.60	3.790	\$40,075.35	\$5,331.17	\$45,406.52
February 1, 2023	\$239,698.60			\$4,643.23	\$4,643.23
August 1, 2023	\$199,623.25	3.790	\$40,075.35	\$4,567.52	\$44,642.87
February 1, 2024	\$199,623.25			\$3,866.92	\$3,866.92
August 1, 2024	\$159,547.90	3.790	\$40,075.35	\$3,824.89	\$43,900.24
February 1, 2025	\$159,547.90			\$3,090.62	\$3,090.62
August 1, 2025	\$119,472.55	3.790	\$40,075.35	\$3,040.23	\$43,115.58
February 1, 2026	\$119,472.55			\$2,314.32	\$2,314.32
August 1, 2026	\$79,397.20	3.790	\$40,075.35	\$2,276.58	\$42,351.93
February 1, 2027	\$79,397.20			\$1,538.01	\$1,538.01
August 1, 2027	\$39,321.85	3.790	\$40,075.35	\$1,512.94	\$41,588.29
February 1, 2028	\$39,321.85			\$761.71	\$761.71
August 1, 2028	\$0.00	3.700	\$39,321.85	\$753.43	\$40,075.28
TOTAL			\$359,924.65	\$69,100.26	\$429,024.91



North Country Council Regional Planning Commission & Economic Development District

North Country Council Regional Planning Commission and Economic Development District is one of nine regional planning commissions in New Hampshire established by RSA 36:46. The Commission's region consists of serving 50 communities and 25 unincorporated places in the northern third of New Hampshire. The Commission serves in an advisory role to local governments in order to promote coordinated planning, orderly growth, efficient land use, transportation access, and environmental protection. The Council's professional staff provides transportation, land use, economic development, community and environmental planning services; geographic information services (GIS); data collection and analysis; grant writing; grant administration; facilitation; and project management.

To date in 2019, North Country Council undertook the following activities:

- Completed assessments of over 200 stream culverts in the Baker River watershed to better understand flood vulnerability and aquatic habitat barriers.
- Facilitated three meetings of the North Country Council Transportation Advisory Committee (TAC) discuss regional transportation issues and identify priority projects for funding opportunities, including the Ten-Year Plan.
- Supported the work of two Regional Coordinating Councils (Carroll County and Grafton-Coos) to promote coordination of transportation services for the region's residents, including facilitating seven RCC meetings and assisting with federal grant applications to support transportation services for senior and limited-mobility residents. Secured a Federal Transit Administration grant to begin work on updating the *Coordinated Public Transit and Human Services Transportation Plan* for the region, which supports the ability of providers to access critical federal funds for transportation services.
- Represent the transportation needs of the region in the Ten Year Plan process, including participation in public hearings and promoting public input opportunities to the region's communities.
- Supported the work of the North Country Scenic Byways Council (NCSBC) to steward and promote the region's many scenic and cultural byways, including facilitating three NCSBC meetings and working to develop a website to provide information on scenic touring along the byways.
- Represented the region as an at-large member to the NH Complete Streets Advisory Committee, including providing a regional perspective on the development of the *NH Pedestrian and Bicycle Transportation Plan*.
- Continued the effort to develop an updated *Regional Transportation Plan*, which will identify the transportation-related needs, issues, and opportunities of the region in order to support the development of transportation projects and provide a helpful reference for communities.
- Completed regional over 100 traffic counts to meet federal requirements and provide up-to-date information on traffic volumes.

- Promoted the NH CommuteSmart Challenge to regional businesses to encourage carpooling.
- Supported and participated in the White Mountain National Forest Alternative Transportation Working Group to address issues of overflow parking and promote safe transportation access to National Forest destinations.
- Undertook a pilot study to develop an accurate and efficient method of counting OHRVs on roadways.
- Provided mapping and GIS services to communities throughout the region in support of project development and funding opportunities.
- Responded to multiple request for reviews of Development of Regional Impact, prepared comments corresponded with state and local officials.
- Continued to assist Northern Border Regional Commission (NBRC) in providing assistance to potential and awarded grantees. In 2019 the Council provided pre-project development coaching to over 25 potential NBRC grantees.
- Convened four full Commission meetings and facilitated discussions on – Communities Becoming Age Friendly, Council Highlights, Energy and update on Scenic By-ways.
- Hosted the October 24, 2019 Annual Meeting held at the Town and Country Resort in Shelburne NH. The focus of the evening was encouraging a “smart, safe, clean and cool” North Country through building investable projects.
- Collaborated with other Regional Planning Commission’s through the NH Association of Regional Planning Commissions and Director meetings in Concord, NH.
- Supported efforts and attended the NH Planners Conference, NH Municipal Association Conference and Office of Strategic Initiative Conference.
- Bulk ordered and distributed New Hampshire Planning and Land Use Regulation books to local land use boards (estimated savings of \$70.00 per book).
- Re-Established the North County Council Brownfield Program through funding from the United States Environmental protection Agency (EPA).
- Updated the North Country Comprehensive Economic Development Strategy (CEDS) for the Economic Development District. Hosting five open house input sessions, convened and facilitated five committee meetings with four guest speakers.
- Staff attended over ten workshops, info sessions to increase Council capacity to better serve communities.
- Responded to various requests from communities for technical assistance and data research.
- Hosted four workshops - invasive species, flood plain management 101, planning and zoning board training. Published and distributed quarterly newsletter.

Western White Mountains Chamber of Commerce Annual Report



The success that the Western White Mountains Chamber of Commerce saw in 2019 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.

The New England Brewfest continues to be one of the chamber's signature events. This event has been hosted in Lincoln for the past 15 years, and at Loon Mountain Resort for the past four years. The cooperation and coordination with the Town of Lincoln and Loon Mountain Resort make this event run smoothly. This celebration of craft beer brought nearly 2,200 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 local area restaurants, and visiting our many 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 2019 including the Murder Mystery Weekend and Progressive Dinners in the spring, Independence Day Celebration in July, Labor Day Rubber Ducky Regatta in September, Small Business Saturday in November, and the Woodstock Winter Festival in December. These annual events help to expose our destination to new visitors, encourages visitors to come back year after year, and more importantly engage with our local community members.

The chamber's website saw large growth throughout the year as we worked to create a website that is a resource for not only visitors but for local residents. The chamber improved its content highlighting local businesses and attractions in the area, as well as created a community calendar for events in the area hosted by the chamber, Lin-Wood Public School, area attractions, restaurant and retail members and educational events. We are continuing to improve our website with the addition of a deals page and a job opportunities page in 2020.

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,

A handwritten signature in dark ink that reads 'Kim Pickering'. The signature is written in a cursive, flowing style.

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
www.WesternWhiteMtns.com



CADY 2019 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 New Hampshire today—the consequences of this epidemic are severe with overdose deaths stealing the lives of 471 people in 2018. Use of addictive substances during adolescence poses serious risks of harm, including interference with brain development and significantly increased risk of addiction. We must remember addiction is a progressive disease that's preventable. CADY works to build protective factors and reduce risk 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 the progress we made this past year. We continue to provide our most vulnerable youth a second chance to learn, grow, and turn their lives around through our region's juvenile court diversion program, Restorative Justice. Many of the 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 collaborate with the Bridge Project and Lin-Wood Coalition for Healthy Communities on local initiatives. We also continue to promote the permanent Rx Medication Drop Box at the Lincoln Police Department where Lincoln and Woodstock area residents are safely disposing of unwanted or expired prescriptions. By using the drop box we can prevent the diversion of potentially harmful and lethal drugs to kids. We are proud to collaborate with the Lincoln 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. We also host a video library and other outstanding resources for parents and community on our website: cadyinc.org.

Beyond our primary prevention mission, our work with the Substance Use Disorders Continuum of Care includes helping to launch Plymouth Area Recovery Connection (PARC) at Whole Village Family Resource Center. PARC is our region's first recovery center providing support to Pemi-Baker, Newfound, and Lin-Wood individuals and families.

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

Sincerely,

Deb Naro
Executive Director

Annual Report 2019

The mission of UNH Cooperative Extension is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions. We work in four broad topic areas; Youth and Family Development, Community and Economic Development, Natural Resources, and Food and Agriculture.

A few highlights of our impacts are:

- Judith Hull joined the staff in March. Judith's work supports the Grafton County Master Gardeners who offer education to community members with science-based gardening guidance.
- Michal Lunak collaborated with colleagues to host farm safety trainings, a New Hampshire Veterans in Agriculture workshop, and webinars on changes in tax laws.
- Mary Choate taught several food safety classes, including ServSafe® to 89 restaurant and healthcare staff and S.A.F.E. to 110 restaurant, food pantry, childcare, elder care and camp staff.
- Heather Bryant worked with partners across NH, VT and ME to complete a USDA SARE funded multi-year multi-location research and education project looking at fertility and pest management options in high tunnel tomatoes.
- Geoffrey Sewake completed the pilot of the Downtowns & Trails Program in Bristol, which examined ways to better catalyze the community's village center and multiuse trail that connects to Newfound Lake.
- Jim Frohn conducted 58 woodlot visits covering 7600 acres, and referred 36 landowners, owning 2514 acres, to consulting foresters.
- Under the guidance of Donna Lee, 86 screened 4-H leaders worked with 224 youth (ages 5-18) on projects which enhanced their personal development and increased their life-skills.
- Lisa Ford, taught more than 450 youth, adults, and seniors in a variety of nutrition education and food security lessons throughout Grafton County.

Respectfully submitted: Donna Lee, County Office Administrator

Town Specific Annual Report 2019 - 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 2019, for the Town of Lincoln, we provided 1,277 visits with services to 41 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.



**GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
ANNUAL REPORT 2019**

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

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

During 2018-19, 154 older residents of Lincoln were served by one or more of the Council's programs offered through Linwood Area Senior Services or RSVP. Thirty-seven Lincoln residents were assisted by ServiceLink:

- Older adults from Lincoln enjoyed 1,783 balanced meals in the company of friends in the senior dining room.
- They received 5,535 hot, nourishing meals delivered to their homes by caring volunteers.
- Lincoln residents were transported to health care providers or other community resources on 2,899 occasions by our lift-equipped bus.
- They received assistance on 204 occasions with problems, crises or issues of long-term care through visits with a trained outreach worker and contacts with ServiceLink.
- Lincoln's citizens also volunteered to put their talents and skills to work for a better community through 1,371 hours of volunteer service.

The cost to provide Council services for Lincoln residents in 2018-19 was \$124,890.58.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical. Lincoln's population over age 60 increased by 84% over the past 20 years, according to U.S. Census data from 1990 to 2010.

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

Kathleen Vasconcelos, Executive Director

Supporting Aging in Community

Serving every town in Grafton County with senior centers in

Bristol • Canaan • Haverhill • Lebanon • Lincoln • Littleton • Orford • Plymouth

RSVP Volunteer Center 603-448-1825 • ServiceLink Lebanon 603-448-1558 • ServiceLink Littleton 603-444-4498



Where your care comes together.

Family, Internal and Pediatric Medicine • Behavioral Health • Dental Care
midstatehealth.org

Town of Lincoln

Mid-State's mission is to provide high quality health care services to the community, regardless of a person's ability to pay. Mid-State's sliding fee scale program ensures everyone has access to health care, especially those who might go without due to cost. Through our sliding fee scale program, Mid-State provided \$256,950 in uncompensated charity care to the region in the past year. Local support is essential to ensure we are able to continue to help the under and uninsured in your community.

Mid-State's services go beyond medical care by offering a wide variety of options to help patients reach their best health. Mid-State launched a school-based oral health program in the Newfound Area schools providing onsite oral health education and hygiene services. Most recently, Mid-State launched a Same Day Access Program for immediate medical needs. Mid-State is also working to address the opioid epidemic by offering outpatient substance use disorder treatment in both its locations, including those who need a sliding fee scale.

Service we offer:

- Primary Medical Care for all ages
- Behavioral Health Services – counseling for individuals and families
- Substance Use Disorder Treatment – including Medication Assisted Treatment for opioid dependence
- Dental & Oral Health Care (Bristol office)
- Dental Hygiene (Plymouth office)
- Onsite Pharmacy in Plymouth
- Financial Assistance – Sliding Fee Scale is available for all services for those eligible
- Enrollment Assistance for the Marketplace, Medicare and Medicaid
- Same Day Access Program for immediate medical needs

Mid-State's Year in Review (June, 2018 - July, 2019)

- Number of unduplicated patients served:
 - Medical: 9,779 Dental: 1,221 Behavioral Health: 1,550
- Number of Visits:
 - Medical: 28,883 Dental: 7,551 Behavioral Health: 3,906
- Total uncompensated charity provided: \$256,950

Town of Lincoln Usage Statistics (July, 2018 – July, 2019)

- Total number of patients: 144
- Total number of charity care recipients: 10
- Total in uncompensated charity care provided: \$2,606

Plymouth Office: 101 Boulder Point Drive • PH (603) 536-4000 • FAX (603) 536-4001

Bristol Office: 100 Robie Road • PH (603) 744-6200 • FAX (603) 744-9024

Mailing Address: 101 Boulder Point Drive • Suite 1 • Plymouth, NH 03264

**Town of
Lincoln, New Hampshire
Financial Statements
December 31, 2018
And
Independent Auditor's
Report**



TOWN OF LINCOLN, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2018

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR’S REPORT	
MANAGEMENT’S DISCUSSION AND ANALYSIS	i-v
BASIC FINANCIAL STATEMENTS	
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	5
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	8-33
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULES:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	34
2 Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability	35
3 Schedule of Town OPEB Contributions	36
4 Schedule of Changes in the Town's Total OPEB Liability and Related Ratios	37
5 Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability	38
6 Schedule of Town Pension Contributions	39
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	40-41

TOWN OF LINCOLN, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2018

TABLE OF CONTENTS (CONTINUED)

SUPPLEMENTAL SCHEDULES

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, 2018, 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. 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, 2018, 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 changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's total OPEB liability and related ratios, schedule of changes in the Town's proportionate share of the net pension liability, and the schedule of Town pension contributions on pages i-v and 34-39 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 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 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 combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Vachon Clukay & Company PC

Manchester, New Hampshire
July 15, 2019

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

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the years ending December 31, 2017 and 2018. 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, 2017 and 2018

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, 2017 and 2018 are as follows:

	Governmental Activities	
	<u>2017</u>	<u>2018</u>
Current and other assets:		
Capital assets	\$ 27,273,711	\$ 27,308,496
Other assets	9,839,355	10,891,283
Total assets	<u>37,113,066</u>	<u>38,199,779</u>
Deferred outflows of resources	<u>619,102</u>	<u>506,737</u>

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

	<u>2017</u>	<u>2018</u>
Current liabilities	3,210,201	3,749,675
Long-term liabilities	<u>7,025,960</u>	<u>7,135,779</u>
Total Liabilities	<u>10,236,161</u>	<u>10,885,454</u>
Deferred inflows of resources	<u>670,795</u>	<u>237,060</u>
Net position:		
Invested in capital assets	22,994,201	22,798,878
Restricted	100,643	82,461
Unrestricted	<u>3,730,368</u>	<u>4,702,663</u>
Total net position	<u>\$ 26,825,212</u>	<u>\$ 27,584,002</u>

Statement of Activities

Changes in net position for the years ending December 31, 2017 and 2018 are as follows:

	2017	2018
Program revenues:		
Charges for services	\$ 605,818	\$ 617,821
Operating grants and contributions	<u>157,669</u>	<u>87,759</u>
Total Program revenues	<u>763,487</u>	<u>705,580</u>
General revenues:		
Property and other taxes	5,253,295	5,690,774
Licenses and permits	585,161	479,070
Intergovernmental revenue	89,291	89,029
Interest and investment earnings	41,207	64,071
Miscellaneous	75,919	109,121
Loss on disposal of capital assets		<u>(26,313)</u>
Total general revenues	<u>6,044,873</u>	<u>6,405,752</u>
Total revenues	<u>6,808,360</u>	<u>7,111,332</u>
Program expenses:		
General government	2,189,770	1,950,497
Public safety	1,303,040	1,389,726
Highways and streets	1,064,905	984,692
Health and welfare	70,323	103,668
Sanitation	551,463	625,851
Water distribution and treatment	540,332	599,897
Culture and recreation	565,829	584,910
Interest and fiscal charges	<u>113,078</u>	<u>113,301</u>
Total expenses	<u>6,398,740</u>	<u>6,352,542</u>

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

Change in net assests	409,620	758,790
Net position - beginning of year, as restated	26,621,183	26,825,212
Restatement due to implementatation of GASB 75 and overstatement of receivables	(205,591)	
Net position - ending of year	<u>\$ 26,825,212</u>	<u>\$ 27,584,002</u>

Town of Lincoln Governmental Activities

As shown in the above statement the Town experienced an increase in financial position of \$758,790 on the full accrual basis of accounting in 2018, a 3% increase over 2017.

The General Fund shows a fund balance of \$5,502,738 this includes capital reserve and expendable trusts fund balances of \$3,950,255. This represents a \$1,017,200 increase in fund balance from the prior year. Most of this increase is the result of amounts voted by the Town to put into capital reserve 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 \$320,991. This was primarily due to increased property/other taxes, interest & investment earnings and miscellaneous income.

During the year, the original budget decreased by \$436,933. This decrease is the result of carryforward appropriations at year end.

The Town under expended its budget by \$228,565. 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 Levee project, Beechwood Rd and Pollard Rd Sidewalk projects along with a cemetery garage building. See Note 5 to the basic financial statements for additional information regarding the capital assets.

Long-Term Obligations

During FY 2018 the Town had a reduction in general obligation bonds of \$655,168. A new capital lease was entered into for equipment. 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, 2017 and 2018

Economic Factors

In 2018, the development of housing, mostly upscale residential, continued slightly, adding \$850 thousand to the total valuation of property in Lincoln. There are large projects, mostly hotels, that have come before the Planning Board for preliminary discussion that will likely continue the increasing valuation in 2019 and beyond.

There were no legal matters settled by the Town in 2018. The lawsuit filed by Ronald Patrick Romprey v Town of Lincoln Planning Board and Town of Lincoln filed on October 29, 2018. And the lawsuit filed by Theodore P Smith v Town of Lincoln was filed on November 26, 2018.

Other potential lawsuit settlements are still pending as the Town enters 2019.

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, 2018

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 9,187,656
Investments	339,395
Taxes receivable, net	646,049
Accounts receivable	107,708
Due from other governments	49,475
Notes receivable	87,000
Total Current Assets	<u>10,417,283</u>
Noncurrent Assets:	
Notes receivable	474,000
Capital assets:	
Non-depreciable capital assets	3,555,147
Depreciable capital assets, net	<u>23,753,349</u>
Total Noncurrent Assets	<u>27,782,496</u>
Total Assets	<u>38,199,779</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB liability	35,502
Deferred outflows related to pension liability	<u>471,235</u>
Total Deferred Outflows of Resources	<u>506,737</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	332,492
Accrued expenses	100,319
Retainage payable	152,142
Due to other governments	2,378,802
Current portion of bonds payable	769,064
Current portion of capital leases payable	16,856
Total Current Liabilities	<u>3,749,675</u>
Noncurrent Liabilities:	
Bonds payable	3,708,606
Other long-term liabilities	30,493
Capital leases payable	36,241
Compensated absences payable	112,184
OPEB liability	355,597
Net pension liability	<u>2,892,658</u>
Total Noncurrent Liabilities	<u>7,135,779</u>
Total Liabilities	<u>10,885,454</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to OPEB liability	6,688
Deferred inflows related to pension liability	<u>230,372</u>
Total Deferred Inflows of Resources	<u>237,060</u>
NET POSITION	
Net investment in capital assets	22,798,878
Restricted	82,461
Unrestricted	<u>4,702,663</u>
Total Net Position	<u>\$ 27,584,002</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2018

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 1,950,497	\$ 9,786	\$ 2,000	\$ (1,938,711)
Public safety	1,389,726	46,393	14,341	(1,328,992)
Highways and streets	984,692	1,755	36,933	(946,004)
Health and welfare	103,668			(103,668)
Sanitation	625,851	228,666		(397,185)
Water distribution and treatment	599,897	17,377	34,485	(548,035)
Culture and recreation	584,910	313,844		(271,066)
Interest and fiscal charges	113,301			(113,301)
Total Governmental Activities	<u>\$ 6,352,542</u>	<u>\$ 617,821</u>	<u>\$ 87,759</u>	<u>(5,646,962)</u>
General Revenues:				
				5,690,774
Property and other taxes				479,070
Licenses and permits				
Grants and contributions:				
Rooms and meals tax distribution				88,697
Railroad tax				332
Interest and investment earnings				64,071
Miscellaneous				109,121
Loss on disposal of capital assets				(26,313)
Total General Revenues				<u>6,405,752</u>
Change in net position				758,790
Net Position at beginning of year, as restated				<u>26,825,212</u>
Net Position at end of year				<u>\$ 27,584,002</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LINCOLN, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2018

	General Fund	Capital Projects Bonds Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 7,494,837	\$ 379,527	\$ 1,313,292	\$ 9,187,656
Investments	339,395			339,395
Taxes receivable, net	646,049			646,049
Accounts receivable	107,708			107,708
Due from other governments	49,475			49,475
Due from other funds		66,985	104,920	171,905
Total Assets	<u>8,637,464</u>	<u>446,512</u>	<u>1,418,212</u>	<u>10,502,188</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>\$ 8,637,464</u>	<u>\$ 446,512</u>	<u>\$ 1,418,212</u>	<u>\$ 10,502,188</u>
LIABILITIES				
Accounts payable	\$ 166,486	\$ 166,006		\$ 332,492
Accrued expenses	40,654			40,654
Retainage payable		152,142		152,142
Due to other governments	2,378,802			2,378,802
Due to other funds	171,905			171,905
Total Liabilities	<u>2,757,847</u>	<u>318,148</u>	<u>-</u>	<u>3,075,995</u>
DEFERRED INFLOWS OF RESOURCES				
Unearned tax revenue	376,879			376,879
Total Deferred Inflows of Resources	<u>376,879</u>	<u>-</u>	<u>-</u>	<u>376,879</u>
FUND BALANCES				
Nonspendable			57,068	57,068
Restricted	5,902	51,642	19,491	77,035
Committed	4,189,688		1,341,653	5,531,341
Assigned	94,425	82,029		176,454
Unassigned (deficit)	1,212,723	(5,307)		1,207,416
Total Fund Balances	<u>5,502,738</u>	<u>128,364</u>	<u>1,418,212</u>	<u>7,049,314</u>
Total Liabilities and Fund Balances	<u>\$ 8,637,464</u>	<u>\$ 446,512</u>	<u>\$ 1,418,212</u>	<u>\$ 10,502,188</u>

See accompanying notes to the basic financial statements



EXHIBIT C-1
TOWN OF LINCOLN, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2018

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 7,049,314
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	27,308,496
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis	376,879
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	561,000
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 OPEB liability	35,502
Deferred outflows of resources attributable to net pension liability	471,235
Deferred inflows of resources attributable to OPEB liability	(6,688)
Deferred inflows of resources attributable to net pension liability	(230,372)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(4,477,670)
Other long-term obligations	(30,493)
Capital leases payable	(53,097)
Accrued interest on long-term obligations	(59,665)
Compensated absences payable	(112,184)
OPEB liability	(355,597)
Net pension liability	<u>(2,892,658)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 27,584,002</u>

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	General Fund	Capital Projects Bonds Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 5,738,217			\$ 5,738,217
Licenses and permits	399,035		\$ 80,035	479,070
Intergovernmental	162,447		14,341	176,788
Charges for services	579,696		38,125	617,821
Interest and investment income	57,505	\$ 1,632	4,934	64,071
Miscellaneous	194,621			194,621
Total Revenues	<u>7,131,521</u>	<u>1,632</u>	<u>137,435</u>	<u>7,270,588</u>
Expenditures:				
Current operations:				
General government	1,779,234		300	1,779,534
Public safety	1,265,643		28,924	1,294,567
Highways and streets	359,800			359,800
Health and welfare	103,668			103,668
Sanitation	561,422			561,422
Water distribution and treatment	344,740			344,740
Culture and recreation	546,575			546,575
Capital outlay	404,064	770,526	33,140	1,207,730
Debt service:				
Principal retirement	655,168			655,168
Interest and fiscal charges	172,238			172,238
Total Expenditures	<u>6,192,552</u>	<u>770,526</u>	<u>62,364</u>	<u>7,025,442</u>
Excess revenues over (under) expenditures	<u>938,969</u>	<u>(768,894)</u>	<u>75,071</u>	<u>245,146</u>
Other financing sources (uses):				
Proceeds from bond issuance		823,303		823,303
Proceeds from other long-term obligations		30,493		30,493
Proceeds from capital lease	55,728			55,728
Transfers in	22,769		266	23,035
Transfers out	(266)		(22,769)	(23,035)
Total other financing sources (uses)	<u>78,231</u>	<u>853,796</u>	<u>(22,503)</u>	<u>909,524</u>
Net change in fund balances	1,017,200	84,902	52,568	1,154,670
Fund balances at beginning of year, as restated	<u>4,485,538</u>	<u>43,462</u>	<u>1,365,644</u>	<u>5,894,644</u>
Fund balances at end of year	<u>\$ 5,502,738</u>	<u>\$ 128,364</u>	<u>\$ 1,418,212</u>	<u>\$ 7,049,314</u>

See accompanying notes to the basic financial statements

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, 2018

Net Change in Fund Balances - Governmental Funds (Exhibit D)	1,154,670
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.	59,598
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.	54,404
Proceeds from capital lease obligations are reported as other financing sources in the governmental funds, but capital lease obligations increase long-term liabilities in the statement of net position.	(55,728)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(47,443)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	655,168
Repayment of principal on capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	2,631
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	4,533
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB pension contributions in the current period.	
Net changes in OPEB	(85,967)
Net changes in pension	(45,071)
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.	(823,303)
Proceeds from other long-term obligations are other financing sources in the governmental funds, but the but the other long-term obligation funds increase long-term liabilities in the statement of net position.	(30,493)
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.	(24,813)
Repayment of principal on long term receivables is recorded as revenue in the governmental funds but the repayment reduces the long term receivable in the statement of net position	(87,000)
Some expenses reported in the statement of activities, such as compensated absences which do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	27,604
Change in Net Position of Governmental Activities (Exhibit B)	<u>758,790</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2018

		Agency Funds
	ASSETS	
Cash and cash equivalents		\$ 10,246
Total Assets		<u>\$ 10,246</u>
	LIABILITIES	
Deposits		<u>\$ 10,246</u>
Total Liabilities		<u>\$ 10,246</u>

See accompanying notes to the basic financial statements



TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2018

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, 2018

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 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.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues,

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

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, 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.

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 deferred inflows of resources.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

2. 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, 2018, the Town applied \$450,000 of its unassigned fund balance to reduce taxes.

Investments

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

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2018 are recorded as receivables net of reserves for estimated uncollectible of \$154,000.

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 governmental fund financial statements.

All capital assets, including infrastructure, are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition 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, 2018

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, capital leases and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan 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, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

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.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

- Assigned Fund Balance: Amounts the Town intends to use for specific purposes. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as “assigned”. The Selectmen expressly delegates this authority to the Town Manager.
- Unassigned Fund Balance: Amounts that are available for any purpose; these amounts are reported only in the General Fund and any fund with a deficit fund balance.

1. Spending Prioritizations

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

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, 2018, the Capital Projects Bonds Fund, had a deficit ‘Unassigned’ fund balance of (\$5,307) which is the result of the timing of expenditures related to the project and the related drawdowns of bond proceeds.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2018 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 9,187,656
Investments	339,395
Statement of Fiduciary Net Position:	
Cash and cash equivalents	10,246
	<u>\$ 9,537,297</u>

Deposits and investments as of December 31, 2018 consist of the following:

Cash on hand	\$ 250
Deposits with financial institutions	9,537,047
	<u>\$ 9,537,297</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. 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, \$8,509,686 was collateralized by securities held by the bank in the bank's name.

NOTE 4—NOTES RECEIVABLE

The Alexander L. Ray 1999 Revocable Trust

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. Annual principal payments of \$27,000 plus interest are due through December 5, 2021. As of December 31, 2018, \$81,000 is outstanding.

Loon Mountain

During the year ended December 31, 2016, The Town reached an agreement with Loon Mountain to pay for a portion on the Beechwood reconstruction project in exchange for a note receivable. The terms of the note include a total sum of \$600,000 with a 9-year repayment schedule with no interest. The first payment was due in February 1, 2017 and the final payment will be due in 2026. As of December 31, 2018, the balance outstanding was \$480,000.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 5—CAPITAL ASSETS

The following is a summary of changes in capital assets:

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in process	2,739,432	\$ 748,714	\$ (1,257,999)	2,230,147
Total capital assets not being depreciated	4,064,432	748,714	(1,257,999)	3,555,147
Other capital assets:				
Buildings and improvements	5,089,578			5,089,578
Vehicles and equipment	2,376,694	136,706	(74,278)	2,439,122
Land improvements	282,980			282,980
Infrastructure	25,795,587	1,269,009		27,064,596
Total other capital assets at historical cost	33,544,839	1,405,715	(74,278)	34,876,276
Less accumulated depreciation for:				
Buildings and improvements	(2,277,666)	(107,369)		(2,385,035)
Vehicles and equipment	(1,402,241)	(197,475)	47,465	(1,552,251)
Land improvements	(192,827)	(10,984)		(203,811)
Infrastructure	(6,462,826)	(519,004)		(6,981,830)
Total accumulated depreciation	(10,335,560)	(834,832)	47,465	(11,122,927)
Total other capital assets, net	23,209,279	570,883	(26,813)	23,753,349
Total capital assets, net	\$ 27,273,711	\$ 1,319,597	\$ (1,284,812)	\$ 27,308,496

Depreciation expense was charged to governmental functions as follows:

General government	\$ 40,054
Public safety	132,429
Highways and streets	408,383
Sanitation	42,210
Water distribution and treatment	169,984
Culture and recreation	41,772
	<u>\$ 834,832</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, 2018:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

<u>Type</u>	<u>Balance</u> <u>1/1/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/18</u>	<u>Current</u> <u>Portion</u>
Bonds payable	\$ 4,101,032	\$ 823,303	\$ 655,168	\$ 4,269,167	\$ 769,064
Unamortized bond premium	262,907		54,404	208,503	
Total bonds payable	4,363,939	823,303	709,572	4,477,670	769,064
State of New Hampshire Revolving loan		30,493		30,493	
Capital leases		55,728	2,631	53,097	16,856
Compensated absences	139,788	9,120	36,724	112,184	
Totals	<u>\$ 4,503,727</u>	<u>\$ 918,644</u>	<u>\$ 748,927</u>	<u>\$ 4,673,444</u>	<u>\$ 785,920</u>

General long-term debt – Bonds payable at December 31, 2018 consist of the following General Obligation issues:

<u>Description</u>	<u>Original</u> <u>Issue</u>	<u>Interest</u> <u>Rate</u>	<u>Maturity</u> <u>Date</u>	<u>Balance at</u> <u>December 31, 2018</u>
2003 Water Projects Bond	\$ 2,050,000	3.5-4.9%	2023	\$ 500,000
2003 Wastewater Treatment Bonds	1,200,000	3.5-4.9%	2023	300,000
2012 Refunded Water Bonds	1,390,600	2.0-5.0%	2022	473,500
Multi-Road Improvement Project	1,150,000	2.78%	2020	210,000
River Intake Reconstruction Project	270,000	2.25%	2019	57,364
Beechwood One Road Bonds	1,200,000	2.50%	2026	825,000
Levee Bond	1,310,000	2.50%	2036	1,080,000
Pollard Road Sidewalk Project Bond	423,303	2.10%	2025	423,303
2018 Levee Bond	400,000	3.79%	2028	400,000
				4,269,167
			Add: Bond Premium	208,503
				<u>\$ 4,477,670</u>

Summary of Debt Service Requirements to Maturity – The annual requirements to amortize General Obligation Bonds as of December 31, 2018 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 769,064	\$ 164,180	\$ 933,244
2020	712,701	139,491	852,192
2021	535,701	107,980	643,681
2022	446,200	85,817	532,017
2023	430,700	66,468	497,168
2024-2028	894,801	157,965	1,052,766
2029-2033	300,000	56,835	356,835
2033-2036	180,000	10,872	190,872
	4,269,167	789,608	5,058,775
Add: Bond premium	208,503		208,503
	<u>\$ 4,477,670</u>	<u>\$ 789,608</u>	<u>\$ 5,267,278</u>

State of NH Revolving Loan – The Town has drawn \$30,493 of approximately \$60,000 in funds under the State of New Hampshire Water Pollution Control Revolving Loan Fund Program for the Town's

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

wastewater and stormwater system asset management program. The Town shall be provided federal financial assistance, whereby up to 100% of the borrowed funds are to be forgiven, not to exceed \$60,000. The principal forgiveness will be applied at the time of the initial loan repayment.

Payments are not scheduled to commence until the first day of the month following the first anniversary of the substantial completion date of the project or the first anniversary of the scheduled completion date of the project, whichever is earlier. Interest is accrued at 1% during the construction period of the project. The interest rate applicable during repayment will be determined in accordance with RSA 486:14 and will be at the lesser of 2.00% or the adjusted market rate at the time of loan closure.

Capital Lease Obligations - Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable functions. The following is the individual capital lease obligation outstanding at December 31, 2018:

Police video camera lease, due in annual installments of \$21,960 through November 2021, including interest at 11.21%	<u>\$ 53,097</u>
--	------------------

Debt service requirements to retire capital lease obligations outstanding at December 31, 2018 are as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 16,856	\$ 5,104	\$ 21,960
2020	18,846	3,114	21,960
2021	17,395	906	18,301
	<u>\$ 53,097</u>	<u>\$ 9,124</u>	<u>\$ 62,221</u>

Authorized and Unissued Debt – Long-term debt authorized and unissued at December 31, 2018 is as follows:

<u>Purpose</u>	<u>Amount</u>
Wastewater & Stormwater Collection CWSRF	\$ 29,507
Pollard Road	101,697
Multi-Road Improvement Project	300,000
	<u>\$ 431,204</u>

NOTE 7—OTHER POST EMPLOYMENT BENEFITS

Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense

	Deferred Outflows	OPEB Liability	Deferred Inflows	OPEB Expense
Cost-Sharing Multiple Employer Plan	\$ 35,502	\$ 268,427	\$ 853	\$ 104,904
Single Employer Plan		87,170	5,835	15,142
Total	<u>\$ 35,502</u>	<u>\$ 355,597</u>	<u>\$ 6,688</u>	<u>\$ 120,046</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$28,814.

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

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 at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. Political subdivision employees, teachers and State employees belong to Group I. Police officers and firefighters belong to Group II. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two person plan.

Funding Policy

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of police officers and general employees were 4.10% and 0.30%, respectively, for the year ended December 31, 2018. Contributions to the OPEB plan for the Town were \$25,954 for the year ended December 31, 2018. Employees are not required to contribute to the OPEB plan.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2018, the Town reported a liability of \$268,427 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2017. The Town's proportion of the net OPEB 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, 2018, the Town's proportion was approximately 0.0586 percent, which was an increase of 0.0214 percentage points from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized OPEB expense of \$104,904. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 1,576	
Net difference between projected and actual earnings on OPEB plan investments		\$ 853
Changes in proportion and differences between Town contributions and proportionate share of contributions	20,850	
Town contributions subsequent to the measurement date	<u>13,076</u>	
Totals	<u>\$ 35,502</u>	<u>\$ 853</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$34,649. The Town reported \$13,076 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

<u>June 30,</u>	
2019	\$ 22,160
2020	(266)
2021	(266)
2022	(55)
	<u>\$ 21,573</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Wage inflation	3.25 percent
Salary increases	5.60 percent, average, including inflation
Investment rate of return	7.25 percent, net of OPEB plan investment expense, including inflation

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Fixed income	25%	(0.25)-1.80%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
Total	<u>100%</u>	

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

The discount rate used to measure the collective total OPEB liability as of June 30, 2018 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net OPEB 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	Current Discount Rate	1% Increase
	<u>(6.25%)</u>	<u>(7.25%)</u>	<u>(8.25%)</u>
Net OPEB Liability	\$ 279,380	\$ 268,427	\$ 237,745

SINGLE EMPLOYER PLAN

Plan Description

The Town administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The Town provides post-employment healthcare benefits to eligible retirees and their covered eligible dependents. All active employees who retire directly from the Town and meet the eligibility criteria may participate. Retirees must be eligible to retire under the New Hampshire Retirement System (NHRS). Union retirees must attain age 45 with 20 years of service or age 60 with no service requirements to be eligible for benefits. Non-Union retirees must attain age 50 with 10 years of service, or age 60 with no service requirements, or age plus year of service is greater than 70, with at least 20 years of service, to be eligible for benefits. All retirees are responsible for the full price of medical premium.

Employees Covered By Benefit Terms

Active employees

38

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

Total OPEB Liability

The Town total OPEB liability of \$87,170 was measured as of December 31, 2018 and was determined by a rollforward of the actuarial valuation as of January 1, 2018.

Actuarial Assumptions and Other Inputs for OPEB

The total OPEB liability in the December 31, 2018 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Wage inflation	2.50 percent
Discount rate	4.10 percent
Healthcare cost trend rates	7.00 percent for 2018, decreasing 0.50 percent per year to an ultimate rate of 5.00 percent for 2022 and later years

The discount was based on the Bond Buyer's 20 Bond Index as of the measurement date, December 31, 2018.

The mortality rates used are from the RP-2014 fully generation mortality table with projection scale MP-2018.

Changes in the Total OPEB Liability

	Total OPEB <u>Liability</u>
Balance at December 31, 2017	\$ 79,323
Changes for the year:	
Service Cost	12,827
Interest	3,145
Changes in assumptions or other inputs	(6,665)
Benefit payments	(1,460)
Net changes	<u>7,847</u>
Balance at December 31, 2018	<u>\$ 87,170</u>

Changes of assumptions and other inputs reflect a change in the discount rate of 3.44% as of January 1, 2018 to 4.10% as of December 31, 2018.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

	1% Decrease (3.10%)	Current Discount Rate (4.10%)	1% Increase (5.10%)
Total OPEB Liability	\$ 97,513	\$ 87,170	\$ 78,165

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6 percent decreasing to 4 percent) or 1-percentage-point higher (8 percent decreasing to 6 percent) than the current healthcare cost trend rate:

	1% Decrease (6.00% decreasing to 4.00%)	Healthcare Cost Trend Rates (7.00% decreasing to 5.00%)	1% Increase (8.00% decreasing to 6.00%)
Total OPEB Liability	\$ 74,500	\$ 87,170	\$ 102,610

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the Town recognized OPEB expense of \$15,142. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions		\$ 5,835
Totals	\$ -	\$ 5,835

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Dec 31,</u>	
2019	\$ 830
2020	830
2021	830
2022	651
2023	637
Thereafter	2,057
	<u>\$ 5,835</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 8—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

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

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:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

<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%

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

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary, 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 25.33% and 11.08%, respectively for the year ended December 31, 2018. 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, 2018 were \$253,805.

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

At December 31, 2018, the Town reported a liability of \$2,892,658 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2017. 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, 2018, the Town's proportion was approximately 0.0601 percent, which was an increase of approximately 0.0006 percentage points from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized pension expense of \$278,859. At December 31, 2018, 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, 2018

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 23,089	\$ 23,422
Changes of assumptions	200,186	
Net difference between projected and actual earnings on pension plan investments		66,939
Changes in proportion and differences between Town contributions and proportionate share of contributions	121,654	140,011
Town contributions subsequent to the measurement date	126,306	
Totals	<u>\$ 471,235</u>	<u>\$ 230,372</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 \$240,863. The Town reported \$126,306 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 June 30, 2019. 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>	
2019	\$ 101,034
2020	53,172
2021	(32,519)
2022	(7,130)
	<u>\$ 114,557</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions:

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Fixed income	25%	(0.25)-1.80%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 7.25%. 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.

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:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

	1% Decrease <u>(6.25%)</u>	Current Discount Rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Town's proportionate share of the net pension liability	\$ 3,848,705	\$ 2,892,658	\$ 2,091,461

NOTE 9—PROPERTY TAXES

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$845,561,014 as of April 1, 2018) and were due in two installments on July 10, 2018 and December 6, 2018. 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 \$4,790,717 and \$1,624,040 for the Lincoln-Woodstock Cooperative School District and Grafton County, respectively. At December 31, 2018, the balance of the property tax appropriation due to the Lincoln-Woodstock Cooperative School District is \$2,378,525. 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 Capital Projects Bond Fund to the General Fund, and pending reimbursements and transfers from the General Fund to the Nonmajor Governmental Funds.

Interfund balances at December 31, 2018 are as follows:

	Due from General Fund
Due to Capital Projects Bonds Fund	\$ 66,985
Nonmajor Governmental Funds	<u>104,920</u>
Totals	<u>\$ 171,905</u>

During the year, the following transfers occurred between the General Fun and Nonmajor Governmental Funds.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

	General Fund	Transfer from Nonmajor Governmental Funds	Totals
General Fund		\$ 22,769	\$ 22,769
Nonmajor Governmental Funds	266		266
	<u>\$ 266</u>	<u>\$ 22,769</u>	<u>\$ 266</u>

NOTE 11—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2018 as follows:

Permanent funds - principal	\$ 57,068
Permanent funds - income	9,662
Drug forfeiture funds	9,829
Various donations	5,902
	<u>\$ 82,461</u>

NOTE 12—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2018 are as follows:

	Fund Balances	General Fund	Capital Project Bonds Fund	Nonmajor Governmental Funds	Total Governmental Funds
<i>Nonspendable:</i>					
Permanent Funds - Principal				\$ 57,068	\$ 57,068
<i>Restricted for:</i>					
Permanent Funds - Income				9,662	9,662
Donations		\$ 5,902			5,902
Unexpended bond proceeds			\$ 51,642		51,642
Drug Forfeiture funds				9,829	9,829
<i>Committed for:</i>					
Continuing appropriations		236,933			236,933
Encumbrances		2,500			2,500
Capital Reserve Fund		3,838,641			3,838,641
Cemetery Expendable Trust Fund		111,614			111,614
Police Special Details Fund				19,696	19,696
Water Tap Fees Fund				624,002	624,002
Water Impact Fees Fund				78,457	78,457
Capital Projects Fund				619,498	619,498

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

Assigned for:

Subsequent year expenditures	4,200			4,200
Capital Projects Fund		82,029		82,029
Developer Bond Default	90,225			90,225

Unassigned for:

Unassigned- Capital Project (deficit)		(5,307)		(5,307)
Unassigned - General operations	1,212,723			1,212,723
	<u>\$ 5,502,738</u>	<u>\$ 128,364</u>	<u>\$ 1,418,212</u>	<u>\$ 7,049,314</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, 2018, 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, 2018.

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 \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. 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, 2018

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

Government-Wide Statements

During the year ended December 31, 2018, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. In addition, during the year ended December 31, 2018, it was determined the Town overstated accounts receivables in a Nonmajor Governmental fund.

The impact on net position of the governmental activities as of January 1, 2018 is as follows:

	Governmental Activities
Net Position at January 1, 2018 - as previously reported	\$ 27,030,803
Amount of restatement due to:	
Overstatement of accounts receivable	(117,352)
Deferred outflows of resources related to OPEB liability	15,812
OPEB liability	(96,849)
Deferred inflows of resources relates to OPEB liability	(7,202)
Net Position at January 1, 2018 - as restated	<u>\$ 26,825,212</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

Fund Financial statements

During the year ended December 31, 2018 it was determined that the receivable balances in the FEMA Bridge Capital project Fund were overstated. The impact on fund balance of the Nonmajor Governmental Funds as of January 1, 2018 is as follows:

	Nonmajor Governmental Funds
Fund Balance - January 1, 2018 (as previously reported)	\$ 140,121
Amount of restatement due to:	
Overstatement of accounts receivable	<u>(117,352)</u>
Fund Balance - January 1, 2018, as restated	<u>\$ 22,769</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, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 5,577,981	\$ 5,577,981	\$ 5,690,774	\$ 112,793
Licenses and permits	328,355	328,355	399,035	70,680
Intergovernmental	364,457	164,457	162,447	(2,010)
Charges for services	524,938	524,938	579,696	54,758
Interest income	6,000	6,000	7,976	1,976
Miscellaneous	110,500	110,500	193,294	82,794
Total Revenues	<u>6,912,231</u>	<u>6,712,231</u>	<u>7,033,222</u>	<u>320,991</u>
Expenditures:				
Current operations:				
General government	1,835,025	1,835,025	1,744,707	90,318
Public safety	1,223,504	1,223,504	1,209,915	13,589
Highways and streets	372,996	364,063	359,800	4,263
Health and welfare	108,129	108,129	103,668	4,461
Sanitation	543,232	543,232	561,422	(18,190)
Water distribution and treatment	368,185	368,185	344,740	23,445
Culture and recreation	581,789	581,789	546,575	35,214
Capital outlay	583,769	155,769	156,269	(500)
Debt service:				
Principal retirement	720,793	720,793	655,168	65,625
Interest and fiscal charges	182,578	182,578	172,238	10,340
Total Expenditures	<u>6,520,000</u>	<u>6,083,067</u>	<u>5,854,502</u>	<u>228,565</u>
Excess revenues over expenditures	<u>392,231</u>	<u>629,164</u>	<u>1,178,720</u>	<u>549,556</u>
Other financing sources (uses):				
Transfers in			22,769	22,769
Transfers out	(998,400)	(998,400)	(998,400)	-
Total other financing sources (uses)	<u>(998,400)</u>	<u>(998,400)</u>	<u>(975,631)</u>	<u>22,769</u>
Net change in fund balance	(606,169)	(369,236)	203,089	572,325
Fund balance at beginning of year				
- Budgetary Basis	<u>1,723,773</u>	<u>1,723,773</u>	<u>1,723,773</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,117,604</u>	<u>\$ 1,354,537</u>	<u>\$ 1,926,862</u>	<u>\$ 572,325</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability

For the Year Ended December 31, 2018

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2018	0.05862820%	\$ 268,427	\$ 1,573,633	17.06%	7.53%
June 30, 2017	0.03720258%	\$ 170,103	\$ 1,473,310	11.55%	7.91%
June 30, 2016	0.03530782%	\$ 170,927	\$ 1,368,103	12.49%	5.21%

See accompanying notes to the required supplementary information



SCHEDULE 3
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2018

Cost-Sharing Multiple Employer Plan Information Only					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2018	\$ 25,954	\$ (25,954)	\$ -	\$ 1,571,850	1.65%
December 31, 2017	\$ 23,809	\$ (23,809)	\$ -	\$ 1,510,573	1.58%
December 31, 2016	\$ 20,596	\$ (20,596)	\$ -	\$ 1,386,388	1.49%

See accompanying notes to the required supplementary information

SCHEDULE 4
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Changes in the Town's Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2018

<u>Single Employer Plan Information Only</u>		<u>2018</u>
Total OPEB Liability:		
Service cost	\$	12,827
Interest		3,145
Changes of benefit terms		-
Differences between expected and actual experience		-
Changes of assumptions or other inputs		(6,665)
Benefit payments		<u>(1,460)</u>
Net change in total OPEB liability		7,847
Total OPEB liability - beginning		<u>79,323</u>
Total OPEB liability - ending	\$	<u>87,170</u>
Covered employee payroll	\$	1,543,914
Total OPEB liability as a percentage of covered employee payroll		5.65%

See accompanying notes to the required supplementary information



SCHEDULE 5

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, 2018

<u>For the Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2018	0.0601%	\$ 2,892,658	\$ 1,573,633	183.82%	64.73%
June 30, 2017	0.0595%	\$ 2,927,974	\$ 1,473,310	198.73%	62.66%
June 30, 2016	0.0566%	\$ 3,008,233	\$ 1,368,103	219.88%	58.30%
June 30, 2015	0.0648%	\$ 2,567,631	\$ 1,484,604	172.95%	65.47%
June 30, 2014	0.0636%	\$ 2,386,234	\$ 1,398,311	170.65%	66.32%
June 30, 2013	0.0612%	\$ 2,634,847	\$ 1,337,015	197.07%	59.81%

See accompanying notes to the required supplementary information



SCHEDULE 6
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2018

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2018	\$ 253,805	(253,805)	-	\$ 1,571,850	16.15%
December 31, 2017	\$ 234,031	(234,031)	-	\$ 1,510,573	15.49%
December 31, 2016	\$ 204,512	(204,512)	-	\$ 1,386,388	14.75%
December 31, 2015	\$ 220,235	(220,235)	-	\$ 1,470,683	14.98%
December 31, 2014	\$ 214,800	(214,800)	-	\$ 1,471,716	14.60%
December 31, 2013	\$ 167,669	(167,669)	-	\$ 1,295,741	12.94%

See accompanying notes to the required supplementary information



TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2018

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 and capital lease proceeds. Budgetary expenditures were adjusted for non-budgetary expenditures, budgetary transfers out, capital lease proceeds and encumbrances as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 7,210,018	\$ 6,192,818
Difference in property taxes meeting susceptible to accrual criteria	(47,443)	
Non-budgetary revenues and expenditures	(50,856)	(260,994)
Budgetary transfers out		998,134
Encumbrances, December 31, 2017		(23,828)
Encumbrances, December 31, 2018		2,500
Proceeds from capital lease obligations	(55,728)	(55,728)
Per Schedule 1	<u>\$ 7,055,991</u>	<u>\$ 6,852,902</u>

NOTE 2—BUDGETARY FUND BALANCES

The components of the budgetary fund balance for the General Fund at December 31, 2018 are as follows:

<i>Restricted:</i>	
Various donations	\$ 5,902
<i>Committed:</i>	
Continuing appropriations	236,933
<i>Assigned:</i>	
Developer bond default	90,225
Subsequent year's expenditures	4,200
<i>Unassigned:</i>	
Unassigned - General Operations	<u>1,589,602</u>
	<u>\$ 1,926,862</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
December 31, 2018

NOTE 3—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF TOWN OPEB CONTRIBUTIONS

In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than 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 OPEB liability and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement No. 75 during the year ended December 31, 2018. 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 additional 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%. Additionally, the mortality table was changed 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 A
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2018

	Special Revenue Funds	Permanent Fund	Capital Projects Fund	Combining Totals
ASSETS				
Cash and cash equivalents	\$ 661,639	\$ 66,730	\$ 584,923	\$ 1,313,292
Due from other funds	70,345		34,575	104,920
Total Assets	<u>731,984</u>	<u>66,730</u>	<u>619,498</u>	<u>1,418,212</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>\$ 731,984</u>	<u>\$ 66,730</u>	<u>\$ 619,498</u>	<u>\$ 1,418,212</u>
LIABILITIES				
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable		57,068		57,068
Restricted	9,829	9,662		19,491
Committed	722,155		619,498	1,341,653
Total Fund Balances	<u>731,984</u>	<u>66,730</u>	<u>619,498</u>	<u>1,418,212</u>
Total Liabilities and Fund Balances	<u>\$ 731,984</u>	<u>\$ 66,730</u>	<u>\$ 619,498</u>	<u>\$ 1,418,212</u>

SCHEDULE A-1
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2018

	Police Special Details Fund	Water Tap Fee Fund	Water Impact Fees Fund	Drug Forfeiture Fund	Total Nonmajor Special Revenue Funds
ASSETS					
Cash and cash equivalents		\$ 596,682	\$ 64,957		\$ 661,639
Due from other funds	\$ 19,696	27,320	13,500	\$ 9,829	70,345
Total Assets	<u>19,696</u>	<u>624,002</u>	<u>78,457</u>	<u>9,829</u>	<u>731,984</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 19,696</u>	<u>\$ 624,002</u>	<u>\$ 78,457</u>	<u>\$ 9,829</u>	<u>\$ 731,984</u>
LIABILITIES					
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES					
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted				9,829	9,829
Committed	19,696	624,002	78,457		722,155
Total Fund Balances	<u>19,696</u>	<u>624,002</u>	<u>78,457</u>	<u>9,829</u>	<u>731,984</u>
Total Liabilities and Fund Balances	<u>\$ 19,696</u>	<u>\$ 624,002</u>	<u>\$ 78,457</u>	<u>\$ 9,829</u>	<u>\$ 731,984</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, 2018

	Special Revenue Funds	Permanent Fund	FEMA Bridge Capital Project Fund	Capital Projects Fund	Combining Totals
Revenues:					
Taxes					
Licenses and permits	\$ 45,460			\$ 34,575	\$ 80,035
Intergovernmental	14,341				14,341
Charges for services	38,125				38,125
Interest and investment income	2,039	\$ 991		1,904	4,934
Total Revenues	<u>99,965</u>	<u>991</u>	<u>-</u>	<u>36,479</u>	<u>137,435</u>
Expenditures:					
Current operations:					
General government		300			300
Public safety	28,924				28,924
Capital outlay	33,140				33,140
Total Expenditures	<u>62,064</u>	<u>300</u>	<u>-</u>	<u>-</u>	<u>62,364</u>
Excess revenues over expenditures	<u>37,901</u>	<u>691</u>	<u>-</u>	<u>36,479</u>	<u>75,071</u>
Other financing sources (uses):					
Transfers in		266			266
Transfers out			(22,769)		(22,769)
Total other financing sources (uses)	<u>-</u>	<u>266</u>	<u>(22,769)</u>	<u>-</u>	<u>(22,503)</u>
Net change in fund balances	37,901	957	(22,769)	36,479	52,568
Fund balances at beginning of year, as restated	<u>694,083</u>	<u>65,773</u>	<u>22,769</u>	<u>583,019</u>	<u>1,365,644</u>
Fund balances at end of year	<u>\$ 731,984</u>	<u>\$ 66,730</u>	<u>\$ -</u>	<u>\$ 619,498</u>	<u>\$ 1,418,212</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, 2018

	Police Special Details <u>Fund</u>	Water Tap Fee <u>Fund</u>	Water Impact Fees <u>Fund</u>	Drug Forfeiture <u>Fund</u>	Total Nonmajor Special Revenue <u>Funds</u>
Revenues:					
Taxes					
Licenses and permits		\$ 45,460			\$ 45,460
Intergovernmental				\$ 14,341	14,341
Charges for services	\$ 24,625		\$ 13,500		38,125
Interest and investment income		1,942	97		2,039
Total Revenues	<u>24,625</u>	<u>47,402</u>	<u>13,597</u>	<u>14,341</u>	<u>99,965</u>
Expenditures:					
Current operations:					
Public safety	24,412			4,512	28,924
Capital outlay		33,140			33,140
Total Expenditures	<u>24,412</u>	<u>33,140</u>	<u>-</u>	<u>4,512</u>	<u>62,064</u>
Net change in fund balances	213	14,262	13,597	9,829	37,901
Fund balances at beginning of year	<u>19,483</u>	<u>609,740</u>	<u>64,860</u>	<u>-</u>	<u>694,083</u>
Fund balances at end of year	<u>\$ 19,696</u>	<u>\$ 624,002</u>	<u>\$ 78,457</u>	<u>\$ 9,829</u>	<u>\$ 731,984</u>

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

townmanager@lincolnnh.org

Web Site

www.lincolnnh.org

Municipal Office Hours

Monday through Friday, 8 am - 4:30 pm

County

Grafton

Labor Market Area

Plymouth, NH LMA

Tourism Region

White Mountains

Planning Commission

North Country Council

Regional Development

Grafton County Economic Development Council

Election Districts

US Congress

District 2

Executive Council

District 1

State Senate

District 1

State Representative

Grafton County District 5

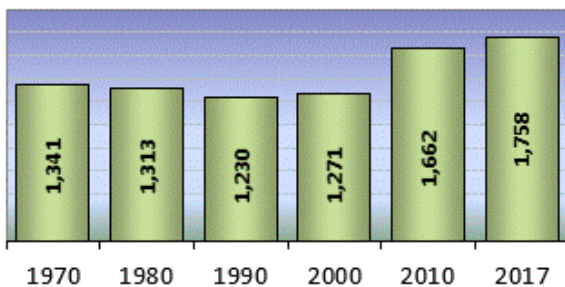
Incorporated: 1764

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 530 over 57 years, from 1,228 in 1960 to 1,758 in 2017. The largest decennial percent change was a 31 percent increase between 2000 and 2010. The 2017 Census estimate for Lincoln was 1,758 residents, which ranked 148th among New Hampshire's incorporated cities and towns.



Population Density and Land Area, 2017 (US Census Bureau): 13.4 persons per square mile of land area. Lincoln contains 130.8 square miles of land area and 0.2 square miles of inland water area.

Economic & Labor Market Information Bureau, NH Employment Security, July 2019. Community Response Received 5/30/2018

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

MUNICIPAL SERVICES		
Type of Government		Town Manager
Budget: Municipal Appropriations, 2018		\$8,162,631
Budget: School Appropriations, 2017-2018		\$4,666,133
Zoning Ordinance		1986/18
Master Plan		2016
Capital Improvement Plan		Yes
Industrial Plans Reviewed By		Planning Board
Boards and Commissions		
Elected:	Selectmen; Library; Cemetery; Trust Funds; Budget; Planning; Zoning	
Appointed:		
Public Library	Lincoln Public	
EMERGENCY SERVICES		
Police Department		Full-time
Fire Department		Volunteer
Emergency Medical Service		Private
Nearest Hospital(s)	Distance	Staffed Beds
Speare Memorial, Plymouth	23 miles	25
Littleton Regional, Littleton	28 miles	25
Cottage Hospital, Woodsville	26 miles	25
UTILITIES		
Electric Supplier		NH Electric Coop
Natural Gas Supplier		None
Water Supplier		Municipal
Sanitation		Municipal
Municipal Wastewater Treatment Plant		Yes
Solid Waste Disposal		
Curbside Trash Pickup		None
Pay-As-You-Throw Program		Combo
Recycling Program		Mandatory
Telephone Company		Fairpoint
Cellular Telephone Access		Yes
Cable Television Access		Yes
Public Access Television Station		Yes
High Speed Internet Service:	Business	Yes
	Residential	Yes
PROPERTY TAXES (NH Dept. of Revenue Administration)		
2017 Total Tax Rate (per \$1000 of value)		\$13.41
2017 Equalization Ratio		91.6
2017 Full Value Tax Rate (per \$1000 of value)		\$12.46
2017 Percent of Local Assessed Valuation by Property Type		
Residential Land and Buildings		82.6%
Commercial Land and Buildings		14.9%
Public Utilities, Current Use, and Other		2.7%
HOUSING (ACS 2013-2017)		
Total Housing Units		3,123
Single-Family Units, Detached or Attached		1,846
Units in Multiple-Family Structures:		
Two to Four Units in Structure		570
Five or More Units in Structure		606
Mobile Homes and Other Housing Units		101

POPULATION (1-YEAR ESTIMATES/DECENNIAL)		(US Census Bureau)	
Total Population	Community	County	
2017	1,758	89,386	
2010	1,662	89,118	
2000	1,271	81,826	
1990	1,230	74,998	
1980	1,313	65,806	
1970	1,341	54,914	
Demographics, American Community Survey (ACS) 2013-2017			
Population by Gender			
Male	710	Female	573
Population by Age Group			
Under age 5	29		
Age 5 to 19	187		
Age 20 to 34	296		
Age 35 to 54	225		
Age 55 to 64	343		
Age 65 and over	123		
Median Age	49.1 years		
Educational Attainment, population 25 years and over			
High school graduate or higher	93.9%		
Bachelor's degree or higher	15.6%		
INCOME, INFLATION ADJUSTED \$		(ACS 2013-2017)	
Per capita income	\$26,034		
Median family income	\$56,932		
Median household income	\$50,238		
Median Earnings, full-time, year-round workers			
Male	\$32,222		
Female	\$30,089		
Individuals below the poverty level	15.4%		
LABOR FORCE		(NHES – ELMI)	
Annual Average	2007	2017	
Civilian labor force	773	728	
Employed	744	708	
Unemployed	29	20	
Unemployment rate	3.8%	2.7%	
EMPLOYMENT & WAGES		(NHES – ELMI)	
Annual Average Covered Employment	2007	2017	
Goods Producing Industries			
Average Employment	n	n	
Average Weekly Wage	n	n	
Service Providing Industries			
Average Employment	n	n	
Average Weekly Wage	n	n	
Total Private Industry			
Average Employment	2,002	1,952	
Average Weekly Wage	\$ 657	\$ 563	
Government (Federal, State, and Local)			
Average Employment	150	154	
Average Weekly Wage	\$ 640	\$ 770	
Total, Private Industry plus Government			
Average Employment	2,152	2,106	
Average Weekly Wage	\$ 656	\$ 578	
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	1	1	1	
Grade Levels	K 1-5	6-8	9-12	
Total Enrollment	138	62	101	

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 <i>(distances estimated from city/town hall)</i>			
Road Access	US Routes		3
	State Routes		112
Nearest Interstate, Exit	I-93, Exit 32, 33 or 34A		
Distance		Local access	
Railroad	State owned line		
Public Transportation		No	
Nearest Public Use Airport, General Aviation			
Franconia Airport	Runway	2,305 ft. turf	
Lighted? No	Navigation Aids?	No	
Nearest Airport with Scheduled Service			
Lebanon Municipal	Distance	66 miles	
Number of Passenger Airlines Serving Airport		1	
Driving distance to select cities:			
Manchester, NH		81 miles	
Portland, Maine		96 miles	
Boston, Mass.		131 miles	
New York City, NY		331 miles	
Montreal, Quebec		191 miles	
COMMUTING TO WORK <i>(ACS 2013-2017)</i>			
Workers 16 years and over			
Drove alone, car/truck/van		62.7%	
Carpooled, car/truck/van		8.7%	
Public transportation		0.0%	
Walked		4.5%	
Other means		8.6%	
Worked at home		15.5%	
Mean Travel Time to Work		13.7 minutes	
Percent of Working Residents: ACS 2013-2017			
Working in community of residence		77.9	
Commuting to another NH community		20.6	
Commuting out-of-state		1.5	

RECREATION, ATTRACTIONS, AND EVENTS

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

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

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



2019 Vital Statistics

Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2019

Date of Birth	Child's Name	Father's Name	Mother's Name	Place of Birth
05/25/2019	Iylah Mae Wright	Eric Wright	Rosanna Wright	Lincoln, NH
07/26/2019	Daniel Hugh Christensen	Tayler Christensen	Janelle Christensen	Plymouth, NH
10/18/2019	Ali Khasanov	Amir Khasanov	Tamara Vartanova	Littleton, NH
11/05/2019	Peyton Ellyn Raymond	Zackary Veroneau Raymond	Madelyn MacDonald	Littleton, NH
11/23/2019	Sierra Rose Calistro	Tyson Calistro	Hilary Calistro	Plymouth, NH
12/28/2019	Delaney Mae Jones	Tyler Jones	Amanda Bennett	Plymouth, NH

2019 Vital Statistics

Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2019

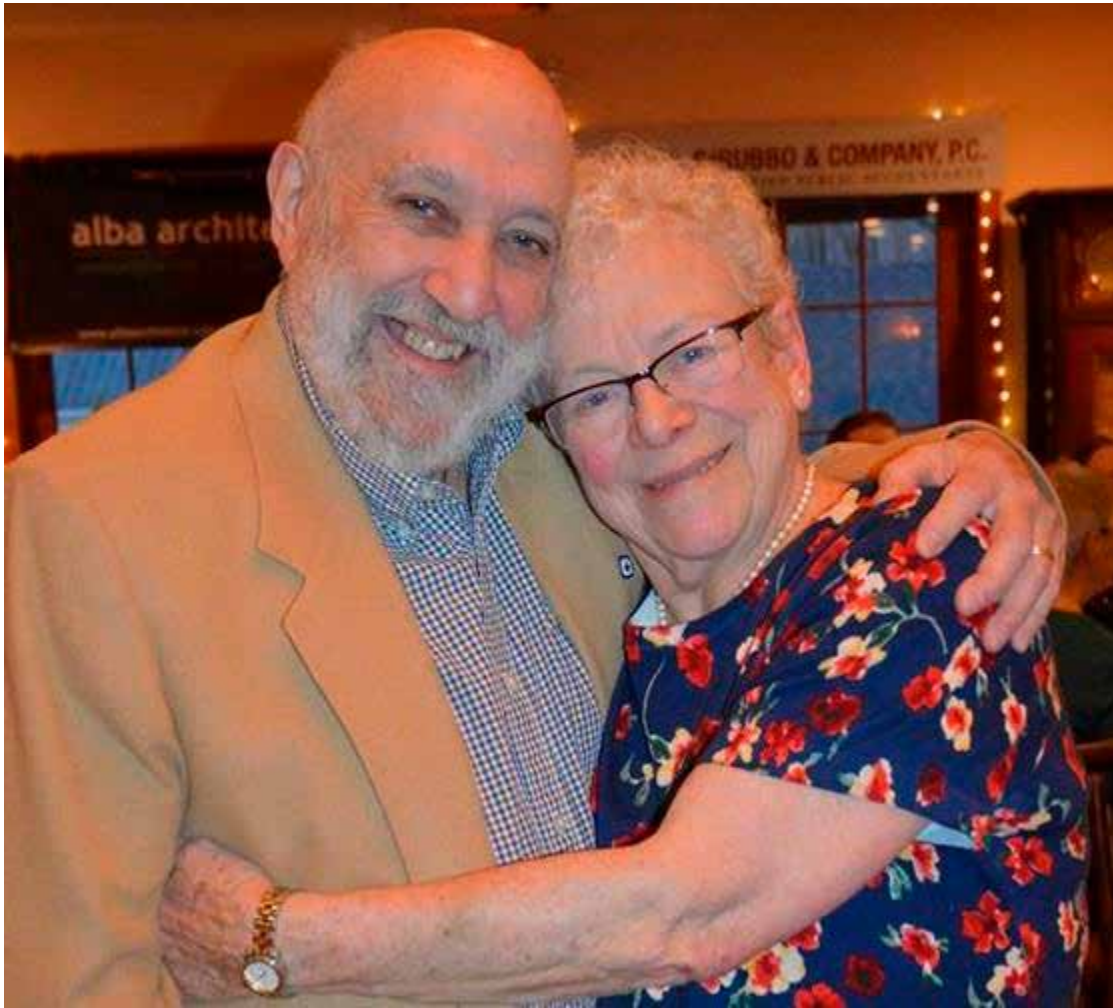
Date of Marriage	Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Place of Marriage
09/07/2019	Herbert W Gardner	Lincoln	Bridgette A Brown	Lincoln	Lincoln
09/28/2019	David B Tomaso	Lincoln	Kendra L Waldo	Lincoln	Lancaster
10/26/2019	Eunice J Bartlett	Lincoln	Nathaniel F Jenkins	North Woodstock	Thornton
10/27/2019	Matthew J Gutro	Lincoln	Ezgi Kaygusuz	Lincoln	Lincoln

2019 Vital Statistics

Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2019

Date of Death	Decedent's Name	Father's Name	Mother's Maiden Name	Place of Death	Military
01/20/2019	Thomas Duval	Sydney Duval	Annie Naxer	Lincoln	N
01/31/2019	Claire Bujead	Gareth Evans	Rosemary Anders	Lincoln	N
02/06/2019	Marie DeGrace	Daniel Donovan	Dorothy Guyette	Franconia	N
03/21/2019	Gordon Cammett Jr.	Gordon Cammett Sr.	Helen Greenwood	Laconia	N
03/31/2019	Justin Enoch	Brian Enoch	Lisa Farkas	Lincoln	N
04/06/2019	Jerry Hosier	Gustave Sothard	Wilma Young	Lebanon	Y
05/16/2019	Marie Duquette	Robert Gagne	Fernand Cloutier	Lincoln	N
05/23/2019	Steven Becker	Robert Becker	Margaret Unknown	Barrington	N
06/06/2019	David Robinson Sr.	Charles Robinson Sr.	Elsie Westover	Dummer	N
06/27/2019	Rita Tamulonis	John Grigas	Anna Zurllys	Littleton	U
07/26/2019	Georgia Robie	Moses Champagne	Rosa Paul	Littleton	N
07/29/2019	Edmond Gionet	Louis Gionet	Edna Jean	Lincoln	Y
09/07/2019	Richard O'Rourke	Raymond O'Rourke	Evelyn Summers	Lincoln	Y
10/30/2019	Herta Sutton	Franz Binder	Eleonore Tosch	Lebanon	N
11/06/2019	Ronald Emerson	Louis Emerson	Gertrude Sweet	Lincoln	N
11/09/2019	Jonathan Oakes	Jonathan Oakes	Pauline Bashaw	Lebanon	Y
11/25/2019	Erica Catoggio	Max Hammer	Anna Krapf	Concord	N
12/01/2019	Jeffrey Scanlon	John Scanlon	Kali LaBranche	Lincoln	N
12/02/2019	James Bujead	Joseph Bujead	Lucianne Arsenault	Lincoln	Y

2019 Town of Lincoln Annual Report



"A very special "Thank You" to Ivan Strickon, IPS Technology, LLC who has devoted countless hours in taking photographs and helping with the graphic design and layout of our 2019 Town Report."

