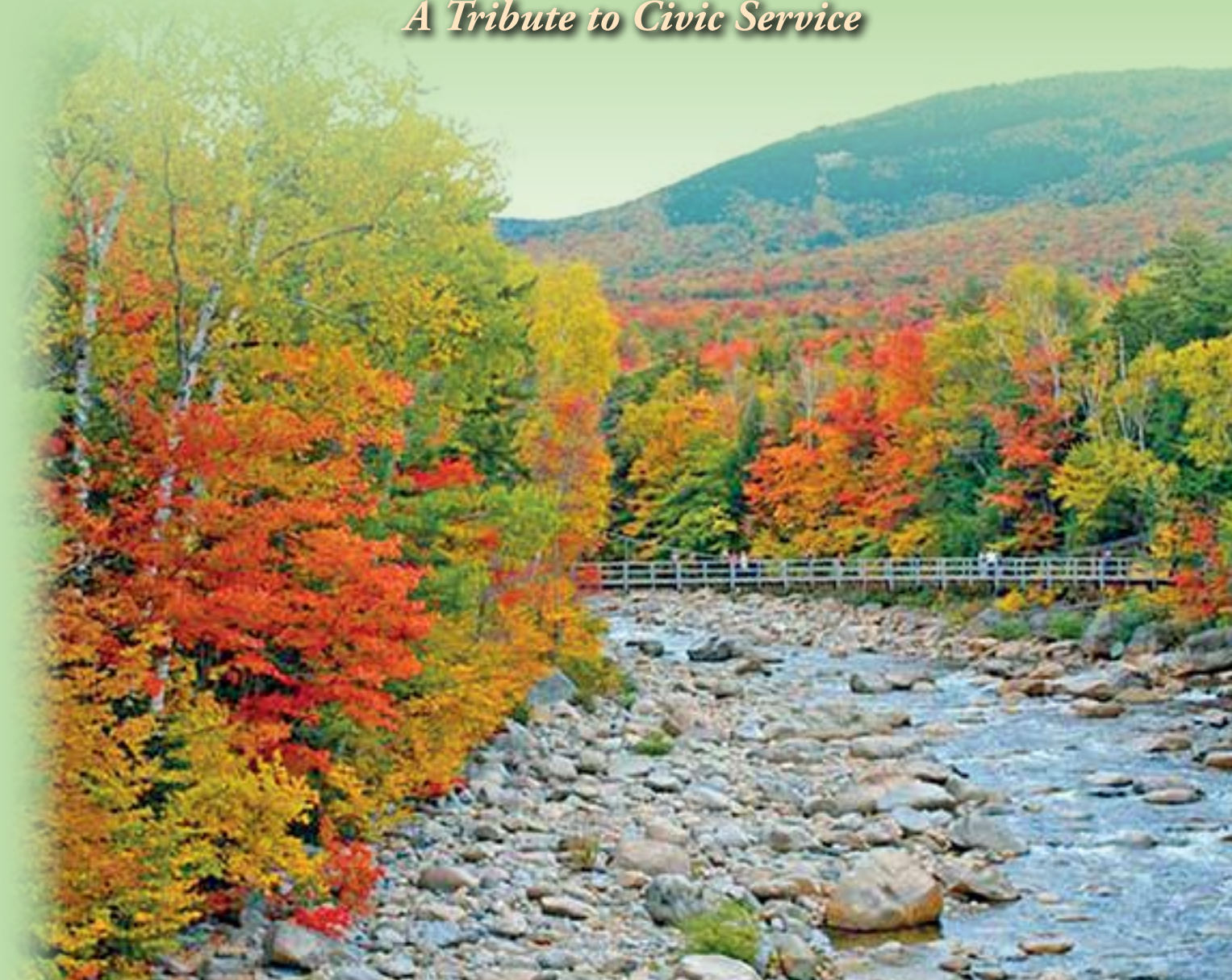




Town of Lincoln

2015 Annual Report

A Tribute to Civic Service



TOWN OF LINCOLN **DIRECTORY**

FIRE EMERGENCY 911
AMBULANCE EMERGENCY 911
POLICE EMERGENCY 911

NH POISON CONTROL CENTER 1-800-562-8236

Selectmen & Admin. Asst.....	townhall@lincolnnh.org	745-2757
Town Manager.....	townmanager@lincolnnh.org	745-2757
Fax Number.....		745-6743
Town Clerk /Tax Collector.....	townclerk@lincolnnh.org	745-8971
Planning/Zoning Department.....	planning@lincolnnh.org	745-8527
Communications Center (Dispatch).....		745-2238
Police Dept. (Business Line).....	tpsmith@roadrunner.com	745-2238
Police Dept. Admin. Asst.....	aaromprey@lincolnnhpd.org	745-2238
Police Department Fax No.....		745-8694
Fire Department (Business Line).....		745-2344
Solid Waste Facility.....	lwsolidwaste@lincolnnh.org	745-6626
Public Works Garage.....	publicworks@lincolnnh.org	745-6250
Water Treatment Plant.....		745-9306
Wastewater Treatment Plant.....		745-3829
Lincoln Public Library.....	library@lincolnnh.org	745-8159
Recreation Director's Office.....	recreation@lincolnnh.org	745-8673
Kancamagus Recreation Area.....		745-2831
Community Ctr./Food Pantry.....	communitycenter@lincolnnh.org	745-8958
Senior Center.....		745-4705

HOURS OPEN TO THE PUBLIC

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

www.LincolnNH.org

LINCOLN NEW HAMPSHIRE



2015
Annual Report

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Retirements

It is with great appreciation and gratitude that we dedicate these pages to the service and loyalty that Susan Whitman, Bill Willey, and Sheryle Langmaid displayed to the Town of Lincoln and its residents during their employment.



Susan Whitman Town Clerk and Tax Collector

Throughout her 13 years employed as the Town Clerk, Susan maintained complete compliance. She was a very conscientious worker who paid attention to details and this was evident during her years of employment. Susan oversaw many elections through turbulent times that included changes to procedures and systems, yet Susan continued to maintain compliance with the current state regulations and procedures.

As the Tax Collector, Susan focused on customer service. This was evident through her professionalism and consistent calm demeanor with all of her customers. She was an independent official who was able to prioritize her duties. She was trusted by non-residents and residents, because it was well-known that she maintained professionalism and confidentiality.

For many residents, Susan was the primary contact for interaction with the town. The first thing that was noticed at her reception area was a bowl of candy and Susan's welcoming persona.





William "Bill" Willey *Public Works Director*

During his 25 years of employment Bill served as an Equipment Operator, Water Operator, Foreman, Supervisor, and ultimately, the Public Works Director. He was responsible for the vast majority of Lincoln's infrastructure and assets. Bill did not work in isolation. As the Public Works Director he collaborated with many department heads, developers, and contractors to benefit our town. He made tough decisions, some that were not always welcomed, but through collaboration and determination he was able to accomplish what was in the best long-term interest of the town.

Bill looked to the future and helped Lincoln plan for the maintenance, replacement, and growth of its infrastructure. He managed the majority of the town's operating and capital budgets with the perfect blend of frugality and common sense. Bill assisted in leading the town toward a Capital Improvement Plan, which helps to mitigate the financial effects of large capital projects while maintaining our assets. Bill's forethought, oversight, and planning will benefit our town for years to come.



*Sheryle Langmaid
Dispatch Supervisor*



Chief Dispatcher Sheryle Langmaid retired after over 15 years with the Lincoln Police Department. The Police Department was extremely lucky to have her. This year's redesign of the dispatch center was Sheryle's project. We hope that she stops by to see the fruits of her labor. The Department wishes to congratulate Sheryle on her retirement, and wishes her well in sunny Florida!



*You will all be missed. Many thanks to you all.
Best wishes for many enjoyable years of retirement!*

Town Officers For the Year Ending December 31, 2015

(includes elected & appointed officials & department heads)

Board of Selectmen

Patricia McTeague
(Term expires 2016)

O.J. Robinson
(Term expires 2017)

Jayne Ludwig
(Term expires 2018)

Town Manager

Alfred "Butch" Burbank

Moderator

Robert Wetherell
(Term expires 2016)

Treasurer

Wendy Tanner

Town Clerk & Tax Collector

Susan Whitman
(Town Clerk Term Expires 2017)

Public Works Superintendent

William Willey

Police Chief / Emergency Management Director

Theodore Smith

Fire Chief

Ronald Beard

Library Director

Carol Riley

Recreation Director

Tara Tower

Zoning & Planning Administrator

Carole Bont

Solid Waste Facility Manager

William Willey

Town Officers For the Year Ending December 31, 2015

Administrator Assistant/ Health & Welfare Officer

Jane Leslie & Brook Rose

Supervisors of the Checklist

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

Budget Committee

Jayne Ludwig, *Selectmen's Representative*

Term Expires 2016

Herbert Gardner, Vice Chair
Ivan Strickon

Term Expires 2017

Beverly Hall
Ed Peterson, Sr.
Martin Nastasia

Term Expires 2018

Michael J Simons, Chairman
Cindy Lloyd
Susan Chenard
Lutz Wallem

Library Trustees

Karen Olivier (Term expires 2016)
Ivan Strickon (*appointed* Term expires 2016)
Joseph J. Bujeaud (Term expires 2017)
Gail W. Tremblay (Term expires 2018)
Russ Bradshaw (Term expires 2018)

Cemetery Trustees

Peter Govoni (Term expires 2016)
William Conn (Term expires 2017)
Katrina A. Mack (Term expires 2018)

Trustee of Trust Funds

Herbert Gardner (*appointed* Term expires 2016)
James Spanos (Term expires 2016)
Lutz N. Wallem (Term expires 2018)

District 3 Grafton County State Representative

Edmond Gionet

Lincoln Board of Selectmen Annual Report 2015

Throughout 2015, your Board of Selectmen (BOS) met in non-public sessions many times for the purpose of discussing legal matters of the Town. We dealt with and continue to face many legal matters, and have spent ample funds on these various issues. For our report this year, we thought it would be productive to summarize the many legal issues we tackled.

Summary of Legal Expenses 2015:

Utility Assessment Lawsuit. Several utility companies filed a petition with the NH Board of Land and Tax Appeals (BLTA) challenging the assessment values of the real property. These filings involved Fairpoint, PSNH (now Eversource), and NHEC and numerous towns. The litigation began in 2011.

In 2013, after spending considerable money on this litigation, the BOS questioned whether we should continue. As part of this questioning, Town Manager Burbank and Selectman O.J. Robinson met directly with NHEC representatives with no lawyers present, to listen, learn, and discuss the assessment values. The BOS also met with our utility assessor, George Sansoucy. Subsequent to these meetings, we decided to continue the legal action and defend our assessed values. Throughout this whole process we have combined forces and shared legal counsel and expenses with numerous other towns.

In July of 2015, the BLTA issued a ruling supporting the town's assessment values and, most importantly, the methodology of arriving at those assessments. This was a huge victory for the Town. However, this ruling was appealed and we will be facing further legal expense as the case heads to NH Supreme Court.

The Town spent \$32K in 2014 and \$17K in 2015 on this issue. However, to put that into perspective, this court ruling saved the Town \$171,000 in utility abatements in 2015.

Some NH towns chose to accept the Department of Revenue Administration utility assessments and avoided the cost of litigation. Below is a summary showing the difference in assessments and property tax revenue:

Utility Valuation Comparison			
	NH DRA		Lincoln
Eversource assessed value	\$	105,786	\$ 319,000
NHEC assessed value	\$	3,196,866	\$ 23,454,100
Total Assessed Value	\$	3,302,652	\$ 23,773,100
2015 Tax Rate**		8.38	8.38
Total Tax Bill	\$	27,676	\$ 199,219
Net Difference	\$		171,542
** Utilities do not pay school tax. This is the 2015 Town and County tax rate.			

Lincoln Board of Selectmen (Cont.)

Loon South Mountain Partners (LSMP) Lawsuit: LSMP filed a lawsuit against the Town and former Town Manager Ted Sutton in 2013. The suit claims the Town breached its duties and obligations to maintain the levee and, as a result of the lack of maintenance, the LSMP property suffered significant damages and prevented LSMP from proceeding with their project. The suit also alleges reckless conduct of a public employee.

The Town is vigorously defending both aspects of this lawsuit. We believe there is little to no merit in the complaint. We did receive a settlement offer but did not feel that the multi-million dollar settlement was in the best interest of the Town.

This case is scheduled to go to trial in October 2016. The Town's insurance company has provided a lawyer to defend a small part of the case, which is covered under the Town's policy. However, the Town has had to hire its own lawyer for the bulk of the lawsuit. The 2015 legal expenses related to this case are \$30K. If this goes to full trial, costs could be in the hundreds of thousands of dollars, based on estimates from our attorneys.

Levee: (Formally known as the East Branch River Stabilization Project): In addition to the levee-related LSMP lawsuit, we have incurred legal and engineering expenses to further research the facts and history of the levee.

A summary of our findings and current status:

In 1960, the Town of Lincoln signed an assurance to the United States of America that included an obligation to maintain and operate the levee. This assurance was authorized by a vote at the March 8, 1960 Town Meeting and was accompanied by 1960 Operation and Maintenance Manual detailing the Town's responsibilities.

The Town does not own the land beneath the levee. Part of the 1960 assurance agreement required the Town to acquire legal access to the levee area. This was secured through easements.

The fact that the Town does not own the land is irrelevant in the opinion of the US Government. We still remain responsible for the levee.

In 2007, the Town was notified that the levee failed its inspection. The estimate for the repair work to keep the levee on the Army Corps of Engineer (ACE) Active List was in the range of \$750K. The Town chose not to make these repairs.

Subsequent classification as "Inactive" precluded the Town from ACE participation in catastrophic event such as Tropical Storm Irene (TSI).

After Tropical Storm Irene, the Town hired an engineer to design and estimate the cost to repair the levee. After this was complete, NH Dep't of Environmental Services (DES) intervened and notified the Town that they had jurisdiction over the levee as it met the State's definition of a dam structure. They required the Town to include an additional 300' of levee that was out of the ACE structure in the repair work.

Lincoln Board of Selectmen (Cont.)

The DES has mandated the Town to repair the levee and has given us a timetable to do so. In order to meet their mandate, we must appropriate money at the 2016 Town Meeting. If the Town fails to appropriate funds to repair the levee in 2016, the State has the right to fine the Town, make repairs to the levee as it sees fit, and bill the Town for all expenses.

Paul Beaudin Lawsuit

As part of the budget reduction voted upon at the 2015 Town Meeting, the Town made some staffing changes that reduced the overall payroll. One of these changes was the elimination of the Solid Waste Facility Manager. This was a managerial position overseeing only two full-time employees. The duties of this position were taken over by the Director of Public Works. The Selectmen from both Lincoln and Woodstock met to discuss this change and all were in agreement with this cost savings.

Subsequent to this decision, the former Solid Waste Facility Manager filed suit with the Town claiming that the elimination of the position was retaliatory and that the non-public meeting with the two Boards of Selectmen was illegal, therefore, it was a wrongful termination.

The suit is against both the Towns of Lincoln and Woodstock.

The Board of Selectmen is confident that we made a wise and prudent decision in eliminating this position as part of the budget-cutting process, and there was no sentiment of retaliation in our decision. The Town's insurance company has provided a lawyer to defend most of the case. However, one aspect of the case is not covered under the Town's policy, and the Town has had to hire its own lawyer for that particular count. Our 2015 expenses for this lawsuit have been minimal so far but will likely increase as we continue to defend this lawsuit.

Beechwood Roads

The saga of the Beechwood I roads and utilities has been ongoing since 1976. Please see the separate Summary of this issue.

The Town recently hired an engineer to evaluate the roads and utilities in Beechwood I and design the needed repairs. Loon has agreed to pay for ½ of the estimated \$95K in engineering costs to design the road and utility renovations. In 2015, we negotiated a draft agreement where Loon and the Town each pay half of the cost of the project. The intent is to bond the entire project and share the bond payments. The estimate to fix the long-standing road, drainage, and utility issues is expected to be in the range of \$1.2M.

Lincoln Board of Selectmen (Cont.)

Once the project is complete, the Town will be responsible for the road and the underlying utilities in perpetuity. The Town has spent \$11K in legal fees related to this issue.

Other Issues:

There were several issues before the Planning Board that required involvement of our Town attorney. The most significant were the new cell tower application, the Herb Lahout Main St. Site Plan and Expansion Plans, and the compliance hearing for The Landing.

Other issues requiring legal counsel for the Board of Selectmen included:

- Ice Castle permitting and traffic plan
- Alpine Adventures noise complaint
- Inter-Municipal Agreement for Recreation
- Memorandum of Understanding for the Skateboard Park
- Junkyard violation at Joe Chenard property
- Union grievance hearing and consultation and other employee-related legal issues

The BOS will continue to do what we think is in the best interest of the Town to defend and resolve the various ongoing legal issues, along with the new ones that are likely to come before us. It is our sincere hope that the funding for the levee will pass at this year's Town Meeting so that we can resolve this one issue.

O.J. Robinson
Patricia McTeague
Jayne Ludwig

Summary of Beechword Roads and Utilities

1. On March 2, 1976, the legislative body of the Town of Lincoln approved Article 45 at the annual town meeting, which read:

“To see what action the Town will take in accepting as town roads the roads at Loon Mountain Recreation Area, i.e. Beechwood Acres, so-called.”

2. The minutes of the March 2, 1976 Annual Town Meeting state, in part:

“The roads in question start at present town roads at the Carroll Reed Shop and continue throughout the Beechwood area. These roads are all paved but the selectmen were asked to have the State engineers check the roads for property drainage, etc. before actually accepting in writing.”

3. On November 26, 1976, Linwood Development Corporation and Loon Mountain Recreation Corporation deeded the roads within Beechwood Acres to the Town of Lincoln with Quitclaim Covenants. This Deed quitclaimed to the Town:

“Any and all right, title and interest which any or all of the said corporation may have in and to the following parcels of land ... Black Mountain Road, Brookway, East Branch Drive, and Beechnut Drive ...excepting and reserving for the benefit of the respective Grantors, their successors and assigns, the right to maintain, repair, and replace any one or more of the following underground facilities which may presently exist within the premises hereinbefore described:

- A. Electric power lines
- B. Telephone lines
- C. State television lines
- D. Sewerage disposal pipes and mains
- E. Water pipes and mains”

4. Said Deed was recorded in the Grafton County Registry of Deeds on December 1, 1976.

There is no record of having the State engineers check the roads as voted on the Town Meeting.

There is no record of the Town taking any action to retract or challenge the deed following notice of its recording at Grafton County Registry of Deeds.

5. In the early 1980s, the Town and LMRC apparently shared maintenance (including snowplowing) and repair responsibilities, as evidenced by a letter from Philip Gravink, President of LMRC, to the Town dated June 3, 1982. This letter begins by

saying “(t)he purpose of this letter is to inform you of the status of things in the Beechwood development area relative to roads, sewers, and water system.”

6. Sept. 28, 1981: Selectman Edmond Gionet moved that letters be sent to Beechwood Acres homeowners regarding the conditions of culverts and driveways which were effecting Town roads.

7. August 8 1983: BOS approved motion that “since the Board is unable to find on record that the road at Beechwood Acres were accepted in writing, the Selectmen feel that Beechwood roads are not Town roads.

8. At a BOS meeting on November 18,1985, Selectman Edmond Gionet stated there was no formal acceptance of the Beechwood roads. The other Selectmen present did not concur.

9. Jan 13, 1986: Roger Stewart moved that the BOS now express that Beechwood Acres roads, so-called, were accepted at the 1976 Town Meeting and that the employees of the Town be notified of this action.” Seconded by Jay Bartlett. Majority vote in the affirmative with Edmond Gionet voting “nay”.

10. Sept 8, 1993: Town sends letter to Loon “to confirm the Town’s ownership of roads located in the Loon Mountain area known as “Beechwood Acres”. The Town reached this conclusion after reviewing the information you submitted and interviewing individuals having first-hand knowledge of the transaction as it occurred.”

11. On September 23, 1992, LMRC wrote a letter to the Town questioning “who should repair the shoulders of the road and maintain the drainage, which is causing further damage to shoulders of the road surface and erosion problems to other areas.”

12. On March 3, 1993, LMRC’s attorney wrote a Memo indicating that, in his opinion, the Town was responsible for the road surface to a depth of five feet.

13. Samuel Adams, President of LMRC, wrote a letter dated July 6, 1993, to Mr. Edward Sokoloff stating, “Loon Realty Corp. owns and will continue to be responsible for maintaining the water and sewer systems.”

14. On March 2, 1999, the Board of Selectmen wrote a letter to LMRC confirming an agreement for LMRC to “take over all roads at Loon including Beechwood, Black Mountain Road and the road from the bridge. Loon will maintain (plow) the bridge in the winter. The bridge will remain town owned.”

15. On October 27, 1999, Rick Kelly, General Manager of LMRC, wrote to the Town indicating that LMRC would “assume responsibility for winter maintenance for Black Mountain Road from Route 112 up through Beechwood Acres.”

16. At the November 10, 1999 Planning Board meeting, LMRC (Rick Kelley) said that LMRC owns the utilities and they did not want a new lot owner to be hooked up to them.

17. On January 11, 2000, the Town wrote a letter to its attorney (Dan Crean) stating, “as a result of a recent subdivision at Loon Mountain at Beechwood Acres, there are questions as to who owns the road and who is responsible for the maintenance and upkeep of the water and sewer lines.”

18. On April 12, 2000, LMRC wrote to the Town and said “As you are aware the homeowners association and Loon are still reviewing the responsibility of the drainage and utilities in old Beechwood.”

19. On August 1, 2000, the Town wrote to LMRC and inquired about ownership of the water and sewer lines under the roads. The letter stated that “the situation is further complicated by the fact that neither the water system nor the sewer system within Beechwood I has been registered (or been exempted) by the New Hampshire Public Utilities Commission as a water utility or a sewer utility.”

20. On August 15, 2000, LMRC wrote to the Town and disclaimed “any duty of obligation to repair, maintain, construct or reconstruct any part of the roadway or its subsurface, including any such pipes and conduits...”.

21. Loon’s position is that it has no legal responsibility for the pavement or any of the underground utilities in the Beechwood subdivision. The deed from Loon to the Town as a result of the town accepting the Beechwood roads, states that Loon has the “right” to access those utilities, but nowhere states that it has a duty to do so. Loon needed to retain the flexibility to make emergency repairs of these utilities during winter weekend and holiday periods and that was the reason for this word choice in the deed. This analysis and position is consistent with the letter from Rick Kelly to the Town dated August 1, 2000, which followed and clarified Loon’s position.

22. Loon recognizes that over the years its’ position has been that it is willing to share equally with the town and the Beechwood homeowners in the reasonable cost of

maintaining these roads. They are willing to participate in the needed reconstruction project if an agreement to avoid litigation can be worked out.

23. The Town of Lincoln and Loon have agreed to cooperate in upgrading the roads and utilities in Beechwood. Each will pay for ½ of the estimated \$95K in engineering costs to design the road and utility renovations. We are working on a draft agreement where Loon and the Town each pay half of the cost of the project, up to a total project cost of \$1.2M. The intent is to bond the entire project and share the bond payments.

24. Once the project is complete, the Town will be responsible for all the roads and the underlying utilities in all of Beechwood I in perpetuity.

Lincoln Town Manager's Annual Report for 2015

The year 2015 has proven to be a very busy year here at Town Hall. With the unanticipated reduction in the 2015 budget voted in at last year's town meeting, the staff has been working diligently to keep up with the increased workload, even with the challenge of reduced hours and personnel. We were able to continue to provide exceptional service to residents and visitors to the Town of Lincoln and for this reason I am very proud to be able to lead such a great team. I want to take this opportunity to thank my entire staff for their hard work and dedication during this period.

Of major note, regarding staff, is the announcement of the retirement of Bill Willey, Director of Public Works and Susan Whitman, Town Clerk/ Tax Collector. These individuals have served the Town of Lincoln for 26 and 14 years respectively. Their expertise and professionalism will be missed. As I write this article we have been able to fill both vacancies with highly qualified individuals. Nate Hadaway has been hired as the Director of Public Works and Johnna Hart the Town Clerk/Tax Collector.

Nate comes to us from the Town of Henniker where he has served as Highway Superintendent/Road Agent for the Town of Henniker since 2013. Prior to accepting his employment with the Town of Henniker, Nate worked for 16 years in the Town of Bow, rising through the ranks to the position of Highway & Cemetery Forman/Grader Operator. Nate will be relocating to the area with his wife Kate and their four children. Nate's first day of employment was December 7th, 2015. Johnna Hart, a resident of Lincoln since 2002, comes to us from a position as Office Manager/Bookkeeper with Saber Mountain Partners, LLC, Lincoln NH. Johnna lives in Lincoln with her husband Daryl, who is also employed with the Town of Lincoln, in the Public Works Department. Johnna was previously employed by the Town of Lincoln from 2002 to 2006 as the Finance/Assessing Clerk. She served as the Budget Committee Secretary as well. Johnna began her new position on November 2nd, 2015.

As you will see posted elsewhere in this publication we have worked very hard to present a 2016 proposed operating budget that shows a very modest increase. While we have been dealing with several long standing legal issues, you will see that our legal expenses for 2015 were less than predicted.

Lincoln Town Manager's (Cont.)

The majority of our legal budget addressed the Utility Assessment Lawsuit, The Loon South Mountain Partners Lawsuit, the East Branch Pemigewasset Levee reconstruction project, the Paul Beaudin retaliation suit and the Beechwood Roads litigation. A more detailed explanation of each of these suits and legal actions can be found elsewhere in this year's Town Report.

Of note this year is the inclusion in the fire department budget monies to make the Fire Chief a full-time position. Currently Ron Beard acts as your fire chief on a part-time basis. As this town continues to grow, it has become very clear that there is a need for the fire chief to be available on a full-time basis, to attend to the varied duties that are statutorily placed on this position. With the addition of Riverwalk to the community and the resurgence of property sales in several of the already approved developments, the demands on Chief Beard's time exceeds what would normally be expected of a part-time fire chief.

As I have stated in the past, I am very proud to serve as your Town Manager and take the roles and responsibilities very seriously. Feel free to contact myself or any one of the individual department heads with any comments, questions or concerns you might have. All our contact information is listed elsewhere in this publication or on the Town of Lincoln website.

I ask for your continued support and look forward to continuing to serve as your Town Manager and the challenges that 2016 may bring.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Butch".

Alfred "Butch" Burbank

Town Manager/Town Planner

2015 Annual Report of the Public Works Department

Last year began with a cold 23" of snow in January. It was cold enough last winter that the town started making snow earlier than usual at the Kanc Rec Ski Area and the new attraction in town, the Ice Castle at the Hobo Railroad began to build. With the colder than normal temps, the ground froze more quickly which meant the deep frost would likely cause some water lines to freeze in late February and March.

February 1, 2014 brought with it below zero temps, high winds, and a 1 ½ water line break on Main Street at 2:00 a.m. It took the crew a considerable amount of time to get the water shut off because the valve boxes were frozen which resulted in a lot of water lost from our storage tanks. February also had 38" of snow and a few ice storms. The storms did impact the sand and salt budget quite a bit. The total snowfall for the season was 70".

By early March water lines were repeatedly freezing. We had a warming machine working to thaw out house services and still we had a 2" copper water line freeze at the water plant. The public works crew worked hard to lay temporary water lines throughout the town. Some of the lines never thawed out until late April.

We started the usual spring clean-up in April and May, sweeping of streets, catch basins cleaning, line painting, winter burials, and fertilizing ball fields and other properties. There were some changes made town wide because of budget cuts. One of the biggest changes was that the oversight of the transfer station became the responsibility of the Public Works Department. This did allow both crews more flexibility than before and the transfer station crew has adjusted and has done a great job to keep the facility running smoothly and efficiently.

In June we started planning for the water plant upgrade (adding a third filter) and the Loon Pond Dam rehab project. In July and August we did some drainage work on the west end of Pollard Road. We overlaid Boyle, Bourassa, Franklin, and part of Lebreque Street. In September and October we did some crack sealing on East Spur Road, Church and School streets, West Pollard Road, Mansion Hill, and Bern Dibner Road. New Hampshire Electric Co-Op installed new poles and power lines to our Cold Springs well pump station. We relocated a pump station from the water plant to a more efficient location at the South Peak development installing a larger pump and increasing the output. Additionally, the crew rebuilt four other pumps that were over twenty years old. The water plant third filter was completed and provides the town an extra .5 million gallons per day.

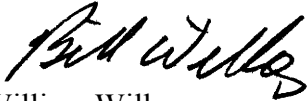
In November and December, the crew prepares for the winter time work. Equipment and plows are checked over and repaired.

Public Works Department (Cont.)

This town has grown considerably in the last twenty six years that I have worked here. With the approaching Town Meeting, the final words of wisdom that I would like to offer are that in my experience as a Public Works Director, the town manager form of government really benefits the community both in the smooth operation of town government as well as the most efficient use of taxpayer dollars. I have worked under many forms of government including a select board, town engineer/planner, and a town manager. It has been my experience that the most productive and efficient form of administration has been the town manager form of government.

This will be my last annual report for the Town of Lincoln. I will be retiring from full time employment and I have really enjoyed working for the people of Lincoln, the great staff within the department as well as the rest of the town employees. There are many incredible and giving members in our community. It has been an honor working with such a community minded town.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Bill Willey", written in a cursive style.

William Willey
Public Works Director

Planning and Zoning Department Annual Report for 2015

Planning Board

The number of Planning Board applications increased in 2015. Overall, the Planning Department dealt with or issued permits for the following:

2014	2015	
13	27	Complaints (not including sign complaints)
19	17	Conceptual Presentations
5	0	Demolition Permits
14	18	Inquiries requiring significant research
7	10	Requests for Land Use Compliance Certificates
53	49	Land Use Permit Applications Granted/Withdrawn/Denied/Referred to ZBA
24	22	Sign Permits
14	14	Site Plan Review Applications Submitted
6	3	Special Event Permits
8	0	Subdivisions
0	1	Transient Vendor Permits
3	1	Voluntary Lot Mergers
4	2	Written Zoning Opinions
6	9	Sign Complaints resulting in letters of violation

The Town made changes to its land use regulations including the Land Use Planning Ordinance, the Site Plan Review Regulations and the Subdivision Regulations at the Annual Town Meeting in March of 2015, most notably:

Stormwater Management Ordinance

The Town adopted the Stormwater Management Ordinance, the principal goal being that development shall have no negative impact on water quality or runoff or groundwater recharge and nonpoint source pollution associated with new development and redevelopment. Any project that disturbs greater than 15,000 square feet in all zoning districts must submit a Stormwater Management Plan to help meet this goal to have no negative impact to water quality post development from pre-development conditions. ***The Site Plan Review Regulations, the Subdivision Regulations and the Land Use Plan Ordinance also were amended to cross reference the adoption of the Stormwater Management Ordinance.***

Land Use Plan Ordinance

- A. **Parking:** The Planning Board voted to reduce the required size of a parking space from two hundred (200) square feet to one hundred seventy (170) square feet.
- B. **Retaining Walls:** The Town voted to support the Planning Board concerns about the safety issues associated with retaining walls that are being built as part of the development of lands. The Town voted to adopt a change to make it clear that a retaining wall that exceeds four (4) feet in height is required to comply with the NH State Building Code and needs to be designed by a NH licensed structural engineer. The town will need a set of engineered stamped “as built” plans of the walls and the engineer shall certify that the walls have been constructed in accord with the State Building Code and the plans submitted in order to receive a Land Use Compliance Certificate.

Planning and Zoning Department (Cont.)

- C. **Telecommunications Towers:** Based on its recent experience with a telecommunications tower company, the Planning Board recommended and the Town voted to change the following:
- The section that pertains to the size of storage buildings and parking areas supporting the telecommunications tower by increasing the size not to exceed three hundred (300) square feet (versus 100 square feet) with parking area not to exceed five hundred (500) square feet (versus 200 square feet) but then removing the more generous section that says: “Any other structure or large parking area is permitted only as allowed by otherwise applicable provisions of this ordinance.”
- D. **Land Use Schedule Dimensional Chart.** The Town voted to revise the layout of the chart to make it more readable.
- E. **District Re-Zoning Changes:** The Town voted to amend Article VI (District and District Regulations) Section A (Districts) to rezone three lots From General Residential (GR) District to General Use (GU) District. These three lots are adjacent to General Use (GU) Land and are isolated and across Interstate 93 from the rest of the General Residential (GR) Land:
- Tax Map 110, Lot 007 (40 Towle Road)
 - Tax Map 110, Lot 014 (#LO Connector Road)
 - Tax Map 110, Lot 015 (177 Connector Road)
- F. **Signs:** In 2014 the Town received many complaints about the proliferation of unpermitted banner signs, feather signs, portable sandwich board signs, and merchandise signs considered by many to be unsightly. The Planning Board received input from the business community and residents about these signs and consequently the Town adopted a number of changes to the sign section of the Land Use Plan Ordinance:
- Prohibited signs** – removed inflatable signs from the prohibited signs list and put it in with temporary signs.
 - Non-Conforming signs** – set a deadline for bringing all signs into compliance with the sign section of the ordinance by January 1, 2017, or seek a special exception from the ZBA.
 - Portable Signs** – removed from maximum number of signs list
 - Materials** – add a “quality” requirement
 - Banners** – removed as an allowed “permanent” sign and are now allowed only as part of the signage allowed for temporary events
 - Directional Signs** – free standing or wall signs are allowed in all zones – no longer excluded from resort properties in the General Use (GU) zone.
 - Directional signs for Tourist Attractions** – restrictions are now the same as for Resort Property in the GU Zone.
 - Electronic Message Boards** – allowing Light Emitting Diodes (LED) signs for static displays to allow for gas prices, movie titles or similar information to be displayed.
 - Informational Signs** – the height restrictions within resorts and tourist attractions shall not apply.

Planning and Zoning Department (Cont.)

- j. **Internally Illuminated Signs** – one sign is now allowed per business in the Village Center (VC) Zone.
- k. **Off Premise Signs – Prohibited except:**
 - i. Businesses located where an onsite sign would not be visible from main roads are allowed one off-premise sign by special exception with the ZBA determining whether business is not visible from main roads.
 - ii. Tourist attractions allowed one off-premise sign by Special Exception from ZBA.
 - iii. By Special Exception from ZBA per Article VIII.
- l. **Portable Signs** – also known as “sandwich board signs” placed not to obstruct, close enough to business to make sense as determined by Planning Board.
- m. **Wall Lettering/Wall Graphics** – reduced allowable size from 20% to 10% of wall area not to exceed 150 square feet (versus 300 square feet)
- n. **Wall Sign** – reduced allowable size from 20% to 10% of wall area not to exceed 150 square feet (versus 300 square feet), reduced allowable sign sizes.
- o. **Ancillary Signs** – (Defined as drive-through menus, directories, signs that identify doorways, entrances, prohibitions) added a new section allowing these signs without a permit and not counting these signs towards the total number of signs allowed by a business
- a. **Temporary Signs** – added a new section to include Banners, Feather Flags and Inflatables. Allowing Temporary Signs in the form of banners, feather flags and inflatables for a period of thirty days at a time depicting a specific event or purpose and shall be allowed only be used four times per year for any one business.

The Planning Board welcomed Ron Beard as a new alternate member.

The Planning Board members and their meeting attendance for 2015 are as follows*:

*An excused absence is not considered an absence.

Members	21 Total Meetings		Attended
	Jim Spanos	Chair	21
	Pat Romprey	Vice-Chair	5
	OJ Robinson	Selectmen's Representative	18
	John Hettinger	Member/Clerk	19
	Paula Strickon	Member	13
	Norman Belanger	Alternate	7
	Callum Grant	Alternate	11
	Ron Beard	Alternate	17
	Taylor Beaudin	Alternate	10
Staff			
	Butch Burbank	Town Manager	17
	Carole Bont	Planning & Zoning Admin.	20
	Wendy Tanner	Assistant & Recorder	21
	Brook Rose	Administrative Assistant	1

Planning and Zoning Department (Cont.)

Zoning Board of Adjustment

This year the ZBA heard one case.

- 1 Variance

In 2015, the ZBA had two (2) scheduled meetings. They handled one (1) case. The Zoning Board's meeting attendance* for the year was as follows:

*An excused absence is not considered an absence.

Members:	Paul Beaudin	Chair	2 of 2 meetings
	Don Landry	Vice-Chair/Clerk Member	2 of 2 meetings
	Patricia McTeague	Selectmen's Rep.	2 of 2 meetings
	Jon Ham	Member	2 of 2 meetings
	James Martin, II	Member	2 of 2 meetings
Staff:	Carole Bont	Planning & Zoning Administrator	2 of 2 meetings
	Wendy Tanner	Recorder	2 of 2 meetings
	Butch Burbank	Town Manager/Town Planner	2 of 2 meetings

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 \$15,000, but may also include items that are less than that to ensure ongoing maintenance is performed on an annual basis. The 2015 CIPC consisted of John Hettinger, Chairman and representing the Planning Board, Board of Selectman Representative OJ Robinson, Budget Committee member Cindy Lloyd and Town Manager Alfred "Butch" Burbank. Also present at all meetings were: Finance Director Helen Jones and Planning and Zoning Administrator Carole Bont. Various Department Heads also attended to present their CIP requests. The CIPC had eight (8) working sessions between July 28th and October 20th. The CIPC also met with the Planning Board two (2) times, the last time being October 28th when the Planning Board held its Public Hearing and voted to adopt the CIP for 2016.

The CIPC continued to improve the format and organization of the spreadsheet by department. Capital Reserve account numbers were added to the respective listed Projects/departments in order to facilitate compilation by the CIP Spreadsheets as well as review by the Budget Committee.

The CIPC decided to remove the column from the spreadsheet that displayed the relative priority of the respective projects, (e.g., A – D), because more pertinent information regarding the priority given to each project may be ascertained by studying the details provided collectively in the "Completed Last/Next" column, the "CRF Balance" column and "FY 2015 – FY 2021" columns. There is enough definition in the column which states both the year (when the item was last purchased or the project was last completed) and the year when the project or purchase is going to be purchased or completed in the future that the CIPC felt the priority column just complicated things and decided to remove it.

Planning and Zoning Department (Cont.)

The CIPC also spent considerable time coordinating with the respective department heads, as well as revising and enhancing the “Project Summary (Numerical) Listing.” Three projects were recommended for potential funding via bonding:

- (1) **Project #12** – Current bonding of Replacement of the River Intake Gallery
- (2) **Project #71** – West Street Reconstruction
- (3) **Project #74** – Repair East Branch Pemigewasset River Levee.

These three major projects have been split out and shown separately on page 31 in the CIPC Report for 2016. The total dollars budgeted for FY 2016 is \$1,354,900 (which includes the estimated service debt for the major projects recommended for bonding). This represents an increase of \$44,500 or 3.4% over the amount of \$1,310,400 the CIP Committee budgeted last year for FY 2015. If you remove the bond payments from the CIP the total is lower than last year. This increase results primarily from addressing the future funding requirement of several large projects by building respective cash reserves thereby avoiding the need for bonding where deemed feasible.

Master Plan Update 2015-2016

The Planning Board hired Karen Fitzgerald the owner of FitzDesign to assist them with updating the Town’s Master Plan.

The Planning Board created and mailed out 2,818 surveys to all property owners right after the first issue of the property tax bills were mailed out. Of those surveys, 700 were returned. In addition, the Planning Board had four sites in town (Community Center, Library, Town Offices and Linwood High School) where people could pick up and drop off surveys if they were residents, but not property owners who had not received a survey in the mail. Approximately 55 of those were returned. Residents were also able to fill out surveys electronically on line using Survey Monkey through the Town Website. One hundred seventy-five (175) on line surveys were completed. An astounding total of 930 surveys were returned and counted. An additional 17 surveys came in after the cutoff date and were too late to be included in the count. Ms. Fitzgerald did outreach with the juniors and seniors at Linwood High School. We also held an open forum, but only a couple of people attended. The results of the survey are on line on the town’s website. The survey results were tallied using Survey Monkey. The results make for interesting reading. http://www.lincolnnh.org/sites/lincolnnh/files/u141/2015-08-12_final_survey_charts_-_summary.pdf

The Master Plan is the principal document Planning Boards use to assist them in their decision making. Lincoln last revised their Master Plan in 2003. The Planning Board’s goal for 2015 was to substantially complete the Master Plan revision. The Planning Board is still working on that document at the time of this report. The Planning Board hopes to have the Master Plan ready early in 2016.

Economic Development

In 2012, the Board of Selectmen voted to designate the 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

Planning and Zoning Department (Cont.)

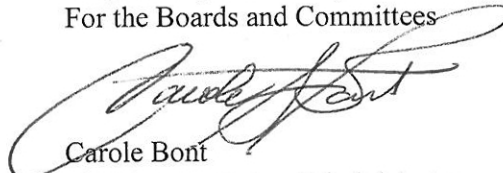
Business Enterprise Tax while not impacting property tax revenue in any way. The Economic Revitalization Zone (ER-Z) tax credit may be awarded to qualifying businesses who invest in new buildings, machinery, or equipment that amount to 50% or more of the existing market value of the facility. New businesses may also qualify if the investment amounts to 20% or more of the existing market value. Businesses may be credited up to \$40,000/year or \$200,000/5years.

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

Upcoming 2016 Activity

The Planning Board will finish the Master Plan Update of 2015 in early 2016. Follow our website for updates. If you have any questions or require assistance with issues related to planning and/or zoning, please do not hesitate to contact the Planning and Zoning Department. We look forward to assisting you in your endeavors this year.

Respectfully submitted,
For the Boards and Committees



Carole Bont
Planning & Zoning Administrator

Annual Report 2015 of the Police and Emergency Management Departments

The year 2015 was a difficult year for the Police Department. The reduction in funding at the last minute (Town Meeting) resulted in the department having to cut back on a number of our community policing programs, as well as reducing patrol hours. For over six months, the department was reduced by one dispatcher position, and as a result officers were at times taken off of the street to help cover dispatch. Our administrative assistant was also assigned to dispatch duties, causing a backlog in paperwork and required government reporting. It was stressful on a number of employees to maintain the quality and quantity of work we have put out in the past. Despite all of this, department employees rose to the task at hand and succeeded in a job well done.

We look forward to the future and hope to implement a number of programs that were slated for 2015 and were postponed due to budget cuts. On a positive note, the dispatch center was completely rehabilitated during 2015 and can now handle the requirements of a modern dispatch center. Dispatchers now have the computer access they need for our radio system and the Federal NCIC system and can more efficiently monitor our local agencies.

During the year, our Chief Dispatcher Sheryle Langmaid retired after over 15 years with the Lincoln Police Department. We were extremely lucky to have her. The redesign of the dispatch center was Sheryle's project. We hope that she stops by to see the fruits of her labor as the system was not installed until after her retirement. The Department wishes to congratulate Sheryle on her retirement and wishes her well in sunny Florida! Dispatcher J.J. Bujeaud was recently promoted to the position of Dispatch Supervisor and brings a great deal of experience to the position.

This year, within the Emergency Management Department, we focused our efforts on planning for future activities. A federal grant was obtained to update the Town's Hazard Mitigation Plan for the next five years. This was a combined effort of several town departments. A grant was also written to update the Lincoln Emergency Management plan in the year 2016. While our old plan is operationally sufficient, it needs to be updated every five years to comply with federal regulations. The fire, police, and ambulance services have also planned a mock emergency exercise scheduled for 2016. This will be the first collaborative exercise between departments in over 10 years. The department has improved our emergency notification capabilities to ensure that all residents who have provided their contact information to the Department continue to receive emergency alerts.

For questions or more information about Emergency Management or the Police Department, please feel free to give us a call. Stay up to date on our activities at www.lincolnnhpd.org or check in on social media (Facebook/Twitter).

Respectfully submitted,

Theodore P. Smith
Chief of Police
Emergency Management Director



Lincoln Fire Department

Annual Report 2015

This has been a very busy year for the Lincoln Fire Department. We responded to 189 calls for service. I am very proud of our team's dedication. Their genuine desire to serve and protect the lives and property in the Town of Lincoln, as well as their continued offering of mutual aid to surrounding towns is commendable.

We have really stepped up our training this past year by hosting a "Mayday-Mayday" training event, which was conducted by a nationally recognized training organization. This training event provided hands-on education and instruction for properly executing the rescue of a firefighter. One week after this training, two of the officers voluntarily put together an "RIT Team" (Rapid Intervention Team) and have continued on with additional trainings. We also utilized two free training aids from the Fire Academy. One firefighter completed his Firefighter Level I training, and another member completed his Firefighter level II training. Three of our members went on to the Fire Academy and have completed Pumps Training. An additional three members were added to our growing team and many other applicants have expressed an interest in joining the department.

Looking forward, we are anticipating new challenges as our town continues to expand and grow, and will be focusing our future trainings on preparing for potential emergency situations, as well as providing the best level of life safety support.

AS A REMINDER, please change your smoke and CO detector batteries, as well as check the date of manufacturing of the detector. If it is more than ten (10) years old, you should replace it.

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

Respectfully submitted,



Ronald Beard
Lincoln Fire Chief

TOWN OF LINCOLN WELFARE DEPARTMENT

ANNUAL REPORT 2015

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.

In Fiscal Year 2015, the Welfare Department took applications on one or more occasions from 67 individuals and families, 11 of whom were filing for assistance for the first time. This year presented many challenges to Grafton County’s municipal welfare departments in light of Tri-County Community Action Program closing its doors to five of its eight walk-in offices, in an effort to save administrative costs. Tri-County CAP is a social service agency that provides heating fuel assistance and other funding for North Country residents. This closing inadvertently affected our residents who rely on this very vital service to assist with their heating expenses over the course of our long winter months. As a result of these closures, I chose to take on the task of reaching out to our elderly, disabled, and lower income households in an effort to assist with stream lining the application process for fuel assistance so that no one fell through the cracks. Many residents do not have the means to travel to the Plymouth office (the only office that is now serving the entire Grafton County population), nor understand, or have the capacity for the extensive amount of paperwork required. As a result of this effort, 35 Lincoln households received fuel assistance relief, as well as enrolled in NHEC Electrical Assistance Program.

The FY15 total General Assistance expenditure was \$1687.54, almost \$7,766. below FY2014. Welfare recipients may be required to apply for other programs, make specific payments with their income, work for the Town as reimbursement, and/or document an active job search. While most welfare recipients are unable to do so, the law requires them to make reimbursements for town assistance when they are financially able to do so.



Welfare Expenditures			
	FY14	FY15	* % Left
Food	\$338.10	\$114.30	92.38
Shelter	\$7173.35	\$1365.00	94.07
Utilities	\$1281.05	\$0.00	100
Fuel Assistance	<u>\$660.65</u>	<u>\$208.24</u>	<u>93.06</u>
Welfare Direct Assistance	\$9,454.00	\$1687.54	94.47
Balance Remaining	\$21046.85	\$2812.46	
Percentage Left	69.11%	94.47%	
*%Left of budgeted line item			

Respectfully submitted,
Jane A. Leslie
Welfare Director
Town of Lincoln

Lincoln Public Library 2015 Director's Report

It has been 17 years since I became the Director of the Lincoln Public Library, and I can say now that the years have flown by with lightning speed. I contribute this to the fact that I love my job, community and every day I have chance to make a difference in people's lives.

Our library is a welcoming, safe place where people and groups find the kinds of connections that strengthen communities and foster a deeper understanding and appreciation of who we are as a community.

These are exciting times for the Lincoln Public Library. It was a fun, fast-paced, busy year. The library continues to strive to meet the needs of its entire community. Its ability to do so would not be possible without the continued support of the Library's Board of Trustees, elected officials, Friends of the Library members, sponsors and donors, volunteers and a dedicated library staff.

This year I had the wonderful pleasure of promoting Emily Sennott, to full time, and have given her the title of Youth Services Librarian. With that change we have expanded our hours that the library is open to 54 hours a week. Emily has begun new programs, including a pre-school story time. She also helps with our technology programs, including a beginner's computer class, and Book A Librarian, in which we offer one-on-one assistance to anyone with their technology needs. To keep up with emerging technology the library purchased 5 new computers with the newest version of Windows operating systems to replace the aging ones.

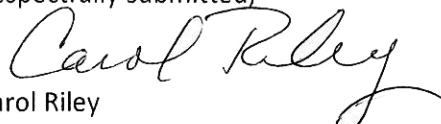
We began an extensive project of weeding old, outdated, and never-used books from the collection, this has been a priority for us for the past few months. A healthy collection of books on timely subjects, with up-to-date information, attractive and relevant, is the goal as we move to highlight our book collections. Room is being made for new and replacement books that will be more accessible to our patrons.

I launched our Share IT! Program this year, - we are harnessing the talent and ingenuity in this community by creating dynamic programs that empower our residents to share their passion, and hobbies with others. Examples of these programs included, two-part workshop on the art of Zentangle, four-part classes on learning to play Mahjongg, and a four-part series on healthy lifestyles. All of these free programs were offered through the generosity of local residents wanting to share with their community.

This hard work and ingenuity has not gone unnoticed, as the library has been named a 5 star library again for the 7th year by the Library Journal.

Thank you for your continued support.

Respectfully submitted,


Carol Riley
Library Director

Cemetery Trustees

Annual Report for 2015

The past year and a half has been very productive for the cemetery trustees. In the spring of 2014, Gene Lehouillier was hired on as the cemetery caretaker when John Lynch retired after many years of dedicated service. Gene had big shoes to fill, and he quickly did so with an almost seamless transition. He has done a wonderful job of keeping the lawns finely manicured, the areas around headstones neat and tidy, and the grounds as a whole looking pristine. In the fall, Gene worked to thin the brush around the perimeter of the cemetery in the heavily overgrown areas.

In late 2014, a pressure washer was purchased to clean headstones. Prior to this, the cleaning was always contracted out. Moving forward, this yearly expense will be spared, as Gene will be able to clean the stones himself. As of November 1, 2015, 160 stones at the Riverside Cemetery and 4 at the Hanson Farm cemetery had been cleaned. For 2016, the goal is to clean just as many, if not more.

Between May and November 2015, the cemetery saw a total of nine full burials, and six cremation/urn burials. The trustees have been working to update and clarify the rules and regulations of the cemetery. This has been done to continue to keep the Riverside Cemetery the beautiful, organized, and peaceful place that it is. If you should have any questions on the updates, we encourage you to stop by the town clerk's office for a copy.

In closing, if you have not had the chance to visit the Riverside Cemetery, we hope you will take the opportunity soon. The cemetery is an oasis, yet is so close to the center of the town.

Respectfully Submitted,



Peter Govoni

Cemetery Trustee



William Conn

Cemetery Trustee



Katrina Mack

Cemetery Trustee





Lincoln-Woodstock Recreation Department

2015 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: Hart's Turkey Farm, the Fryeburg Fair, and Holiday Shopping in Salem; Youth programming including the After School Program, Middle and High School Open Gyms, Youth Swim Lessons, Lego Club, a Track & Field program, T-ball, Softball, Baseball, Adventure Camp, Kanc Kamp, a Fishing Derby, Challenger Soccer Camp, Golf Lessons, Youth Basketball, Kanc Pre-Ski Lessons, Kanc Carvers Learn-2-Turn Ski Lessons, Kanc Carvers Learn-2-Race Lessons, February School Vacation Week daily events at the Kanc Ski Area, Freestyle lessons, Fall Youth Soccer, Softball Pitching, Family Open Gym program, Indoor Soccer; Adult programming including the Adult Coed Pickup Basketball, Adult Coed Softball, and Adult Coed Soccer; and events for all ages including the Annual Memorial Golf Tournament, the Just For Kids Holiday Shopping event, the Memorial Day Yard Sale, and the Kanc-a-thon.

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

New for 2015

Father Roger Bilodeau Community Center Building – The Community Center's Child Care entrance walkway was re-built and re-paved. The section of the building that had cement board with peeling paint was re-sided, water damaged boards were replaced, and a new door was installed for access to the playground. The shed behind the playground was demolished and removed. The community garden held a 2nd annual community build day in the spring, and this year also worked with Rotary to build a new sign to dedicate the community garden in John Riley's name. The John L. Riley Community Garden had a very successful 2nd year of planting. This year they celebrated the end of the planting season with a fall harvest party dinner.

The Kanc Recreation Ski & Recreation Area – The “Kanc” improvements for this year included: a new woodchip fall surfacing, and replacement of the timbers around the surfacing area for the playground; the Kanc building

Recreation Department (Cont.)

received a new roof; the basketball court received a new backboard to replace the broken backboard; all of the old signage was replaced with one main new sign as well as seasonal sign panels; and the snow machine received a new windshield.

Lincoln-Woodstock Community Ball Field – The field was hydro seeded and fertilized this year.

Lin-Wood Food Pantry – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2015! Some of our more generous donors were: Pemi Valley Church, White Mountain Bagel, Hobo Railroad, Price Chopper, The Parrot Head Club, The Whale's Tale, Cub Scouts, Daisy Scouts, The Chamber of Commerce Dinner, Coolidge Home Owners Association, Rotary Club, Planet Aid, Citizen's Bank, Inn Seasons Resort, Lin-Wood Public School, and many other local businesses and residents that donate to the Food Pantry throughout the year!

Lincoln-Woodstock Friends of Recreation – 2015 officers: President- Danielle Avery; Vice-President,-Melissa Sabourn; Treasurer – Tammy Ham; Secretary – Jill Boyle. This group coordinates and staffs many fundraising and non-fundraising events throughout the year. Fundraising events include: the Memorial Day Yard Sale, and the Kanc-a-thon. The non-fundraising “community pride” events include: Memorial Golf Tournament, 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 website at:
<http://lincolnwoodstockfriendsofrec.weebly.com/>.

If you would like to find out more about the Lincoln-Woodstock Recreation Department please visit <http://www.lincolnnh.org/recreation> or <http://lincolnwoodstockfriendsofrec.weebly.com/> and 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 Department (Cont.)

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

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

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

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

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

2015 Town of Lincoln/Woodstock Solid Waste Facility Annual Report

2015 was a productive and smooth running year for the Solid Waste facility. Our tonnage for MSW (Municipal Solid Waste), Commingle, and CD (Construction Debris) ran very close to that of 2014. We made a slight change to the facilities hours of operation. These changes appeared to have been acceptable to the residents of both communities. We also have new uniforms and retroreflective jackets for the attendants. We continued to dispose of the brush by having it ground-up in an effort to continue to reduce our carbon footprint on our beautiful valley. We are looking to purchase a broom to add to the implements for the skid steer. This addition will allow the attendants to continue to keep the facility clean and free of debris. We will continue to strive to provide the best service to both communities.

We are also making preparations for Household Hazardous Waste (HHW) collections day, scheduled for this summer or early fall 2016. We are working with the North Country Council to apply for supplemental funding from NH Department of Environmental Services to offset the costs for this event. Costs have been on the rise for HHW collection, and NCC has proposed that groups of towns' band together to hold joint collection events. In doing so, the mobilization fees are spread out and the packing efficiency is maximized, as well as increases the amount of the grant from DES.

**Respectfully Submitted,
Nate Hadaway
Public Works Director**

Tax Collector's Annual Report

For the Municipality of Lincoln Year Ending 2015

UNCOLLECTED TAXES BEG. OF YEAR*		DEBITS		PRIOR LEVIES (PLEASE SPECIFY YEARS)	
		Levy for Year of this Report	2014		
Property Taxes	#3110		\$390,917.95		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Property Tax Credit Balance**					
Other Tax or Charges Credit Balance**		< >			
TAXES COMMITTED THIS YEAR				For DRA Use Only	
Property Taxes	#3110	\$10,644,173.00			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Other Charges		\$150.00	\$1,017.00		
OVERPAYMENT REFUNDS					
Property Taxes	#3110	\$17,907.59			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Cost before lien			\$2,082.50		
Interest - Late Tax	#3190	\$5,843.18	\$17,174.26		
Resident Tax Penalty	#3190				
TOTAL DEBITS		\$10,668,073.77	\$411,191.71	\$	\$

MS-61

Tax Collector's Annual Report

For the Municipality of Lincoln Year Ending 2015 (Cont.)

CREDITS				
REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2014		
Property Taxes	\$10,102,607.24	\$295,593.35		
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest (include lien conversion)	\$5,843.18	\$17,174.26		
Penalties				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Conversion to Lien (principal only)		\$97,414.35		
Other charges	\$150.00	\$1,009.75		
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes	\$159.00			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	\$570,008.35			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Property Tax Credit Balance**	(\$10,694.00)			
Other Tax or Charges Credit Balance**	< >			
TOTAL CREDITS	\$10,668,073.77	\$411,191.71	\$	\$

MS-61

Tax Collector's Annual Report

For the Municipality of Lincoln Year Ending 2015 (Cont.)

DEBITS				
	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2014	2013	2012	
Unredeemed Liens Balance - Beg. Of Year		\$54,885.33	\$21,603.21	
Liens Executed During Fiscal Year	\$103,662.86			
Interest & Costs Collected				
(After Lien Execution)	\$2,028.24	\$5,347.57	\$7,306.69	
TOTAL DEBITS	\$105,691.10	\$60,232.90	\$28,909.90	\$0.00

CREDITS				
REMITTED TO TREASURER	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2014	2013	2012	
Redemptions	\$31,240.89	\$23,547.81	\$21,307.95	
Interest & Costs Collected				
(After Lien Execution)	\$1,812.24	\$5,612.57	\$7,586.19	
Abatements of Unredeemed Liens	\$28.30		15.76	
Liens Deeded to Municipality				
Unredeemed Liens				
Balance - End of Year	\$72,609.67	\$31,072.52		
TOTAL CREDITS	\$105,691.10	\$60,232.90	\$28,909.90	\$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 _____

Susan Whitman

MS-61

Town Clerk's Report Annual Report 2015

(unaudited)

Cash on hand January 1, 2015		\$ 250.00
2015 Motor Vehicle Registrations		\$ 323,021.00
2015 Dog Licenses	Town of Lincoln	\$ 863.50
	State of New Hampshire Fees	\$ 485.50
2015 Dog Late Fees & Fines		\$ 236.00
2015 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$ 1,028.00
	State of New Hampshire Fees	\$ 2,192.00
2015 UCC Filings		\$ 510.00
2015 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines, 250th plates		\$ 646.00

TOTAL RECEIPTS \$ 329,232.00

Remittances to Treasurer

Cash on hand December 31, 2015		\$ 250.00
2015 Motor Vehicle Registrations		\$ 323,021.00
2015 Dog Licenses	Town of Lincoln Fees	\$ 863.50
	State of New Hampshire Fees	\$ 485.50
2015 Dog Late Fees & Fines		\$ 236.00
2015 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$ 1,028.00
	State of New Hampshire Fees	\$ 2,192.00
2015 UCC Filings		\$ 510.00
2015 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines, 250th plates		\$ 646.00

TOTAL RECEIPTS \$ 329,232.00

Respectfully Submitted,



Susan Whitman
Town Clerk

2015 Statement of Appropriations, Taxes Assessed and Tax Rate

Town Share of Rate:

Appropriations	\$	6,416,428
Less: Revenues	\$	1,453,781
Less: Shared Revenues	\$	-
Add: Overlay	\$	148,171
Add: War Service Credits	\$	41,500

Net Town Appropriation \$ 5,152,318

Approved Town Tax Rate \$ 6.61 48% of Total Rate

Local School Share of Rate:

School Appropriations - Lincoln	\$	4,147,441
Less: State Education Taxes	\$	1,842,174
Less: Adequate Education Grant	\$	-
Net Local School Appropriation		<u>\$ 2,305,267</u>

Approved Local School Tax Rate \$ 2.96 21% of Total Rate

State Education Share of Rate:

Equalized Valuation (no utilities)		
754,898,350 x 2.440	\$	<u>1,842,174</u>
Divided by Local Assessed Valuation (no utilities) 755,554,464		
Excess State Education Taxes to be Remitted to State	\$	-

Approved State School Tax Rate \$ 2.44 18% of Total Rate

County Share of Rate:

County Assessment	\$	1,381,369
Less: Shared Revenues	\$	-

Net County Appropriations \$ 1,381,369

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

TOTAL TAX RATE

\$ 13.78 100%

Commitment Analysis:

Total Property Taxes Assessed	\$	10,681,128
Less: War Service Credits	\$	<u>41,500</u>
Total Property Tax Commitment	\$	<u>10,639,628</u>

Proof of Rate:

		Net Assessed Valuation	Tax Rate		Assessment
State Education Tax (no utilities)	\$	755,554,464	\$ 2.44	\$	1,843,553
All Other Taxes	\$	779,327,564	\$ 11.34	\$	8,837,575
TOTAL				\$	<u>10,681,128</u>

2015 Treasurer's Annual Report

January 1, 2015 - December 31, 2015

General Fund/Police Detail

Balance 1-1-2015	\$ 3,707,756.24
Received	\$ 17,907,713.41
Disbursed	\$ (18,476,693.67)
Balance 12-31-2015	\$ 3,138,775.98

Distribution of Funds:

Citizens Bank	\$ 3,138,775.98
	\$ 3,138,775.98

Sewer Tap Fee Account

Balance 1-1-2015	\$ 250,804.16
Received	\$ 382,350.05
Disbursed	\$ (222,435.23)
Balance 12-31-2015	\$ 410,718.98

Citizens Bank	\$ 338,375.10
Bank of New Hampshire	\$ 72,343.88
	\$ 410,718.98

Water Tap Fee Account

Balance 1-1-2015	\$ 274,606.38
Received	\$ 522,465.73
Disbursed	\$ (304,562.81)
Balance 12-31-2015	\$ 492,509.30

Citizens Bank	\$ 419,331.32
Bank of New Hampshire	\$ 73,177.98
	\$ 492,509.30

Water Treatment Cell

Balance 1-1-2015	\$ 293,249.72
Received	\$ 170,380.01
Disbursed	\$ (437,773.69)
Balance 12-31-2015	\$ 25,856.04

Citizens Bank	\$ 25,010.14
Bank of New Hampshire	\$ 845.90
	\$ 25,856.04

Lease/Escrow Account

Balance 1-1-2015	\$ 637.93
Received	\$ 0.23
Disbursed	\$ -
Balance 12-31-2015	\$ 638.16

Bank of New Hampshire	\$ 638.16
	\$ 638.16

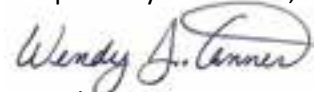
Escrow

Balance 01-01-2015	\$ 15,167.18
Received	\$ 19,300.00
Disbursed	\$ (24,865.12)
Balance 12-31-2015	\$ 9,602.06

Citizens Bank	\$ 9,602.06
	\$ 9,602.06

Total Cash 12-31-2015	\$ 4,078,100.52
------------------------------	------------------------

Respectfully Submitted,



Wendy J. Tanner
Town Treasurer

December Balance Sheet

Town of Lincoln New Hampshire

December 31, 2015

**Respectfully
Submitted
by:**

Wendy J. Tanner

**Town of Lincoln
Treasurer**

Bank Balances

Citizens Bank - Investment	\$	3,108,766.70
Citizens Bank - General Fund	\$	30,009.28
Citizens Bank - Escrow	\$	9,602.06
Citizens Bank - Impact Fee (WTC)	\$	25,010.14
Citizens Bank - Water Tap	\$	419,331.32
Citizens Bank - Sewer Tap	\$	338,375.10
Bank of New Hampshire - Sewer Tap	\$	72,343.88
Bank of New Hampshire - Water Tap	\$	73,177.98
Bank of New Hampshire - Water Treatment Cell	\$	845.90
Bank of New Hampshire - Lease/Escrow	\$	638.16

\$ 4,078,100.52

Fund Balances

General Fund/Police Detail	\$	3,138,775.98
Sewer Tap Fee	\$	410,718.98
Water Tap Fee	\$	492,509.30
Water Treatment Cell	\$	25,856.04
Lease/Escrow	\$	10,240.22

\$ 4,078,100.52

Trustees of the Trust Funds

2015 Annual Report

(Unaudited)

Account Name	Beginning Balance 1/1/15	Deposits	Expenses	YTD Interest	Ending Balance 12/31/15
Solid Waste Facility Improv.	\$ 39,018.59	\$ 10,000.00		\$ 4.59	\$ 49,023.18
Fire Truck & Equipment	\$ 82,162.52	\$ 100,000.00		\$ 11.22	\$ 182,173.74
Revaluation	\$ 28,205.43	\$ 20,000.00	\$ 6,000.00	\$ 3.47	\$ 42,208.90
Public Works Vehicles	\$ 37,164.52	\$ 12,000.00	\$ 2,412.00	\$ 4.35	\$ 46,756.87
Police Dept. Equipment	\$ 41,296.83	\$ 20,000.00	\$ 35,808.41	\$ 3.23	\$ 25,491.65
Sewer System Rehab.	\$ 391,909.08	\$ 66,000.00	\$ 69,177.00	\$ 40.06	\$ 388,772.14
Water System Rehab.	\$ 537,726.08	\$ 573,000.00	\$ 428,068.11	\$ 60.81	\$ 682,718.78
Road & Street Reconstruction	\$ 226,528.51	\$ 388,000.00	\$ 87,685.33	\$ 30.75	\$ 526,873.93
Engineering & Planning	\$ 20,210.21	\$ 5,000.00	\$ 20,453.48	\$ 1.71	\$ 4,758.44
Roland Dubois Settlement	\$ 351,936.13	\$ 39,640.00		\$ 40.57	\$ 391,616.70
Kanc Rec Area Equipment	\$ 83,589.52	\$ 15,000.00	\$ 16,978.71	\$ 9.31	\$ 81,620.12
Memorial Park	\$ 100.49			\$ 0.01	\$ 100.50
Cemetery Trust Fund	\$ 61,110.54			\$ 6.91	\$ 61,117.45
Community Bldg Exp. Trust	\$ 2,805.35			\$ 0.16	\$ 2,805.51
Cemetery Maint Exp Trust	\$ 21,123.06	\$ 12,650.00		\$ 2.62	\$ 33,775.68
Property & Bldg Maint.	\$ 28,520.00	\$ 23,000.00	\$ 20,017.95	\$ 1.96	\$ 31,504.01
Village Core	\$ 33,706.77			\$ 3.85	\$ 33,710.62
Employee Separation	\$23,780.96	\$ 35,000.00	\$ 44,490.69	\$ 2.11	\$ 14,292.38
Library Technology	\$ 754.35	\$ 4,000.00	\$ 4,500.00	\$ 0.13	\$ 254.48
Library Building	\$ 12,181.82	\$ 18,000.00	\$ 8,411.00	\$ 1.52	\$ 21,772.34
Total	\$ 2,023,830.76	\$ 1,341,290.00	\$ 744,002.68	\$ 229.34	\$ 2,621,347.42
Respectfully Submitted,					
Trustees of the Trust Funds					
James Spanos, Lutz Wallem, Herb Gardner					

2015 Statement of Budgeted and Actual Revenues

(unaudited)

2015 Statement of Budgeted and Actual Revenues		
(un-audited)		
	2015 BUDGET	2015 ACTUAL
<u>Revenue from Taxes:</u>		
Yield Tax	0.00	0.00
Payment in lieu of taxes	190,000.00	189,010.00
Interest on Taxes	45,000.00	41,167.94
<u>Revenue from Licenses, Permits & Fees:</u>		
UCC Fees	500.00	510.00
Application Fees	6,000.00	2,280.00
Sign Permits	300.00	190.00
Cost Reimbursements	0.00	2,358.08
Motor Vehicle Fees	280,000.00	323,021.00
Dog Licenses	900.00	1,106.50
Misc Income/NSF	600.00	759.00
Vital Records	700.00	975.00
Cable TV Franchise Fees	52,000.00	40,974.74
<u>Revenue from Other Governments:</u>		
Meals & Room Tax Distribution	70,000.00	79,731.50
Highway Block Grant	28,138.00	30,484.39
Water Filtration Grant	34,922.00	34,644.31
Rail Road Fund	300.00	290.36
School Resource Officer	33,000.00	11,808.79
FEMA Management Costs	8,000.00	7,846.89
Hazard Mitigation Plan	6,000.00	6,000.00
TOW - SW	201,768.00	166,530.57
TOW - RC	127,838.00	110,205.48
TOW - CB	66,612.00	56,864.97
<u>Revenue from Charges for Services:</u>		
EX. Misc Income/NSF	1,000.00	2,924.92
PD - Misc Income	2,000.00	2,405.00
PD - Grant Revenue	0.00	2,896.00
PD - Parking Tickets	2,000.00	4,066.99
PD - Court Reimbursements	2,400.00	3,060.27
PD - False Alarms	0.00	1,560.00
PD - Copies of Reports	1,000.00	1,170.00
FD - Misc Income	100.00	131.89
PW - Misc Income	100.00	0.00
SW - Recycling Rev	15,000.00	10,963.63
SW - Tipping Rev	15,000.00	22,911.50
WT - Misc Income	4,000.00	5,135.18
WT - Water Meter Equipment	100.00	275.00
RC - Misc Income	200.00	95.00
RC - Ski Area Rev	18,000.00	17,939.00
RC - Summer Camp	8,500.00	8,790.55
RC - Adventure Campe	6,000.00	6,795.00
CB - Grafton Sr.	6,018.00	6,017.52
CB - Child Care	11,366.00	11,574.42
CB - After School	3,500.00	4,560.00
CB - Misc Income	200.00	457.50
LB - Equip User Fees	500.00	645.00
CM - Burials	7,000.00	3,000.00
Sale of Cemetery Lots	1,000.00	3,900.00
Sale of Town Property	0.00	5,323.84
Interest on Deposits	300.00	3,736.74
Insurance Reimbursement	0.00	12,720.25
Patriotic Purposes	0.00	1,580.22
FCI - Permit	0.00	8,400.00
Lease Town Property	8,000.00	18,720.00
Loon Mtn Donation Settlement	41,000.00	39,639.52
From Special Revenue Fund		
Proceeds of Bonds & Notes		
	\$ 1,306,862.00	\$ 1,318,154.46

2015 Detailed Statement of Payments

(unaudited)

	2015 Budgeted	2015 Expended	(Over) Under Budget
GENERAL GOVERNMENT			
Executive			
Payroll	177,728.00	180,744.04	(3,016.04)
Public Officials Payroll	24,726.00	26,001.24	(1,275.24)
Payroll Overtime	3,750.00	153.19	3,596.81
Telephone	7,612.00	6,686.11	925.89
Dues, Travel & Conferences	11,485.00	9,334.41	2,150.59
Contracted Services	91,962.00	78,618.61	13,343.39
Materials & Supplies	16,700.00	15,937.47	762.53
Subtotal Executive	\$ 333,963.00	\$ 317,475.07	\$ 16,487.93
Tax Collector/Town Clerk			
Payroll	21,407.00	22,234.23	(827.23)
Payroll Officials	21,408.00	23,792.13	(2,384.13)
Payroll Deputy Clerk	4,270.00	10,061.50	(5,791.50)
Dues, Travel & Conferences	755.00	870.43	(115.43)
Contracted Services	13,966.00	8,006.48	5,959.52
Materials & Supplies	1,441.00	3,499.40	(2,058.40)
Subtotal Elections	\$ 63,247.00	\$ 68,464.17	\$ (5,217.17)
Elections			
Payroll-Elections	600.00	615.00	-15.00
Contracted Services	100.00	224.00	-124.00
Materials & Supplies	300.00	175.07	124.93
Subtotal Elections	\$ 1,000.00	\$ 1,014.07	\$ (14.07)
Legal Expenses	175,000.00	120,512.30	\$ 54,487.70
Subtotal Legal Expenses	\$ 175,000.00	\$ 120,512.30	\$ 54,487.70
Personnel Administration			
HealthTrust Health Insurance	181,000.00	175,670.02	5,329.98
Health/Dental Insurance Union	169,000.00	151,566.40	17,433.60
Life Insurance	7,600.00	12,068.99	(4,468.99)
Disability Insurance	13,500.00	10,271.44	3,228.56
Dental Plan Employee	8,700.00	7,936.25	763.75
FICA Tax Expense	76,500.00	73,695.90	2,804.10
Medicare Tax Expense	27,500.00	25,702.23	1,797.77
Pension Contribution-Police	133,000.00	132,562.84	437.16
Pension Contribution-Others	126,000.00	97,650.12	28,349.88
Unemployment Compensation	4,288.00	4,288.00	-
Workers' Compensation	10,500.00	7,853.54	2,646.46
Education Reimbursement	5,000.00	3,000.00	2,000.00
Subtotal Personnel Administration	\$ 762,588.00	\$ 702,265.73	\$ 60,322.27

2015 Detailed Statement of Payments (Cont.)

(unaudited)

	2015 Budgeted	2015 Expended	(Over) Under Budget
GENERAL GOVERNMENT (Continued)			
Planning			
Payroll	64,436.00	64,117.83	318.17
Recording Secretary	2,318.00	3,659.54	(1,341.54)
Payroll Overtime	3,000.00	2,868.24	131.76
Training/Expenses	2,500.00	2,337.82	162.18
Dues, Travel & Conferences	2,433.00	1,767.04	665.96
Contracted Services	10,500.00	8,778.42	1,721.58
Materials & Supplies	1,300.00	145.60	1,154.40
Subtotal Planning	\$ 86,487.00	\$ 83,674.49	\$ 2,812.51
Town Building			
Contracted Services	-	1,095.98	(1,095.98)
Electricity	18,000.00	16,984.10	1,015.90
Heating Oil	5,000.00	4,250.47	749.53
Materials & Supplies	5,000.00	5,295.06	(295.06)
Building & Property Maintenance	34,250.00	31,348.42	2,901.58
Subtotal Town Building	\$ 62,250.00	\$ 58,974.03	\$ 3,275.97
Cemetery			
Payroll	9,100.00	7,266.86	1,833.14
Payroll Burial	4,270.00	1,734.59	2,535.41
Contracted Services	2,730.00	3,555.50	(825.50)
Materials & Supplies	4,000.00	2,740.82	1,259.18
Fuel - Equipment & Vehicles	800.00	561.79	238.21
Equipment	-	2,400.00	(2,400.00)
Subtotal Cemetery	\$ 20,900.00	\$ 18,259.56	\$ 2,640.44
Insurances			
Property Liability	44,331.00	44,331.00	-
Subtotal Insurances	\$ 44,331.00	\$ 44,331.00	\$ -
Total General Government	\$ 1,549,766.00	\$ 1,414,970.42	\$ 134,795.58
PUBLIC SAFETY			
Police			
Payroll	731,653.00	711,970.42	19,682.58
Payroll-Part Time	26,526.00	26,878.68	(352.68)
Payroll - Overtime	10,000.00	11,303.63	(1,303.63)
Payroll-Overtime Holidays	20,000.00	20,281.65	(281.65)
Telephone	11,000.00	12,779.97	(1,779.97)
Dues, Training, Travel & Conferences	10,000.00	10,103.68	(103.68)
Contracted Services	78,164.00	75,190.90	2,973.10
Materials & Supplies	6,500.00	5,985.15	514.85
Vehicles- Fuel & Maint.	31,000.00	26,708.16	4,291.84
Uniforms & Personal Equipment	6,200.00	8,896.18	(2,696.18)
Equipment	9,000.00	6,875.45	2,124.55
Subtotal Police	\$ 940,043.00	\$ 916,973.87	\$ 23,069.13

2015 Detailed Statement of Payments (Cont.)

(unaudited)

	2015 Budgeted	2015 Expended	(Over) Under Budget
PUBLIC SAFETY (Continued)			
<i>Fire</i>			
Payroll	51,000.00	51,233.85	-233.85
Telephone	1,750.00	1,840.57	-90.57
Employment Training/Expense	5,900.00	2,973.27	2,926.73
Dues/Travel/Conference	1,000.00	1,010.00	-10.00
Contracted Services	19,200.00	2,237.60	16,962.40
Electricity	1,600.00	1,363.95	236.05
Heating Fuel	4,000.00	2,930.83	1,069.17
Materials & Supplies	1,800.00	2,022.68	-222.68
Fuel - Vehicles & Equipment	2,700.00	2,038.78	661.22
Equipment	13,800.00	20,973.38	-7,173.38
Subtotal Fire	\$ 102,750.00	\$ 88,624.91	\$ 14,125.09
<i>Emergency Management</i>			
Payroll	1,300.00	1,083.33	216.67
Employment Training & Expenses	1,000.00	790.00	210.00
Contracted Services	3,000.00	3,057.85	-57.85
Materials & Supplies	1,200.00	1,875.30	-675.30
Equipment	1,000.00	684.14	315.86
Subtotal Civil Defense	\$ 7,500.00	\$ 7,490.62	\$ 9.38
TOTAL PUBLIC SAFETY	\$ 1,050,293.00	\$ 1,013,089.40	\$ 37,203.60
HIGHWAYS & STREETS			
<i>Public Works</i>			
Payroll	171,932.00	187,419.95	(15,487.95)
Payrol Overtime	14,000.00	11,308.51	2,691.49
Telephone	5,400.00	4,966.77	433.23
Dues, Travel & Conferences	300.00	685.00	(385.00)
Contracted Services	21,750.00	29,023.79	(7,273.79)
Electricity	3,200.00	2,929.50	270.50
Heating Fuel	6,500.00	6,466.28	33.72
Materials & Supplies	13,250.00	14,823.27	(1,573.27)
Fuel - Equipment & Vehicles	19,288.00	17,434.87	1,853.13
Sand & Salt	23,000.00	25,111.50	(2,111.50)
Equipment	7,100.00	10,488.02	(3,388.02)
Uniforms	3,000.00	3,781.20	(781.20)
General Repairs - Equipment	40,000.00	13,893.67	26,106.33
Subtotal Public Works	\$ 328,720.00	\$ 328,332.33	\$ 387.67
<i>Street Lights</i>	47,000.00	47,682.50	(682.50)
Subtotal Street Lights	\$ 47,000.00	\$ 47,682.50	\$ (682.50)
TOTAL HIGHWAYS & STREETS	\$ 375,720.00	\$ 376,014.83	\$ (294.83)

2015 Detailed Statement of Payments (Cont.)

(unaudited)

	<i>2015 Budgeted</i>	<i>2015 Expended</i>	<i>(Over) Under Budget</i>
SANITATION			
<i>Solid Waste</i>			
Payroll	86,659.00	86,570.88	88.12
Payroll - Overtime	-	926.84	(926.84)
Payroll - Part-Time	10,368.00	9,912.00	456.00
Telephone & Alarms	1,500.00	1,579.04	(79.04)
Dues, Travel & Conferences	600.00	1,150.33	(550.33)
Contracted Services	183,280.00	163,535.35	19,744.65
Electricity	4,000.00	3,720.49	279.51
Materials & Supplies	2,500.00	959.75	1,540.25
Vehicles & Equipment	9,000.00	12,058.56	(3,058.56)
Uniforms	1,000.00	519.41	480.59
<i>Subtotal Solid Waste</i>	\$ 298,907.00	\$ 280,932.65	\$ 17,974.35
<i>Sewer</i>			
Contracted Services	222,788.00	197,519.94	25,268.06
Electricity	7,500.00	6,909.34	590.66
Materials & Supplies	500.00	411.83	88.17
Equipment	5,000.00	6,868.92	(1,868.92)
General Repairs & Equipment	10,000.00	1,770.17	8,229.83
<i>Subtotal Sewer</i>	\$ 245,788.00	\$ 213,480.20	\$ 32,307.80
TOTAL SANITATION	\$ 544,695.00	\$ 494,412.85	\$ 50,282.15
WATER DISTRIBUTION & TREATMENT			
Payroll	53,689.00	48,181.21	5,507.79
Payroll Overtime	9,500.00	10,546.02	(1,046.02)
Telephone & Alarms	6,600.00	4,958.04	1,641.96
Employment Training & Expenses	600.00	390.00	210.00
Dues, Travel & Conferences	1,900.00	864.00	1,036.00
Contracted Services	23,600.00	20,731.27	2,868.73
Electricity	115,000.00	118,000.56	(3,000.56)
Heating Fuel	25,000.00	17,273.62	7,726.38
Materials & Supplies	3,500.00	3,554.65	(54.65)
Chemicals	47,500.00	50,886.94	(3,386.94)
Equipment	2,000.00	5,001.32	(3,001.32)
Uniforms	600.00	497.17	102.83
General Repairs & Equipment	20,000.00	29,283.60	(9,283.60)
U.S.G.S. Monitoring	8,000.00	7,493.00	507.00
<i>Subtotal Water</i>	\$ 317,489.00	\$ 317,661.40	\$ (172.40)
TOTAL WATER DIST. & TREATMENT	\$ 317,489.00	\$ 317,661.40	\$ (172.40)

2015 Detailed Statement of Payments (Cont.)

(unaudited)

	<i>2015 Budgeted</i>	<i>2015 Expended</i>	<i>(Over) Under Budget</i>
HEALTH & WELFARE			
<i>Health Appropriations</i>	58,223.00	58,223.00	-
Subtotal Health Appropriations	\$ 58,223.00	\$ 58,223.00	\$ -
 <i>Welfare</i>			
Rent Assistance	23,000.00	1,365.00	21,635.00
Food/Medical/Etc.	1,500.00	114.30	1,385.70
Electricity	3,000.00	-	3,000.00
Heat	3,000.00	208.24	2,791.76
NHGCAP-Annual Hosting Fee	100.00	99.48	0.52
Subtotal Welfare	\$ 30,600.00	\$ 1,787.02	\$ 28,812.98
TOTAL HEALTH & WELFARE	\$ 88,823.00	\$ 60,010.02	\$ 28,812.98
 CULTURE & RECREATION			
<i>Recreation</i>			
Payroll	121,420.00	110,254.02	11,165.98
Payroll-Overtime	-	1,568.77	(1,568.77)
Telephone	1,500.00	1,558.30	(58.30)
Dues, Travel & Conferences	3,684.00	3,785.98	(101.98)
Contracted Services	20,145.00	18,983.24	1,161.76
Electricity	12,900.00	10,805.78	2,094.22
Materials & Supplies	8,800.00	9,319.45	(519.45)
Fuel - Equipment & Vehicles	9,700.00	8,412.31	1,287.69
Propane	1,800.00	1,308.17	491.83
Equipment	5,650.00	4,859.87	790.13
TOL- Parks & Patriotic (Rec)	14,700.00	14,330.47	369.53
General Repairs & Equipment	5,000.00	5,919.49	(919.49)
Subtotal Recreation	\$ 205,299.00	\$ 191,105.85	\$ 14,193.15
 <i>Community Center</i>			
Payroll	54,769.00	51,545.48	3,223.52
Payroll-Overtime	600.00	73.20	526.80
Telephone	2,270.00	2,334.67	-64.67
Contracted Services	2,001.00	2,015.62	-14.62
Electricity	12,000.00	10,478.03	1,521.97
Heating Fuel	12,500.00	12,386.25	113.75
Materials/Supplies	3,400.00	4,150.87	-750.87
Propane	800.00	641.10	158.90
Bldg/Prop Maint.	13,905.00	17,718.76	-3,813.76
Subtotal Community Center	\$ 102,245.00	\$ 101,343.98	\$ 901.02

2015 Detailed Statement of Payments (Cont.)

(unaudited)

	2015 Budgeted	2015 Expended	(Over) Under Budget
CULTURE & RECREATION (Continued)			
Library			
Payroll	75,640.00	72,952.57	2,687.43
Payroll-Overtime	-	227.15	(227.15)
Print Materials	3,922.00	3,898.86	23.14
Telephone	1,400.00	1,228.96	171.04
Employee Training & Expenses	1,050.00	1,040.00	10.00
Building Maintenance	3,000.00	2,756.27	243.73
Speakers & Programs	400.00	250.00	150.00
Contracted Services	7,250.00	6,620.91	629.09
Electricity	4,500.00	4,235.19	264.81
Heating Fuel	3,000.00	2,866.30	133.70
Materials/Supplies	3,100.00	2,847.68	252.32
Serials	1,300.00	966.66	333.34
Audio and Visual	1,200.00	1,147.56	52.44
Subtotal Library	\$ 105,762.00	\$ 101,038.11	\$ 4,723.89
Patriotic Purposes	10,375.00	7,714.80	2,660.20
Subtotal Patriotic Purposes	\$ 10,375.00	\$ 7,714.80	\$ 2,660.20
TOTAL CULTURE & RECREATION	\$ 423,681.00	\$ 401,202.74	\$ 22,478.26
DEBT SERVICE			
Principal Bonds & Notes	503,599.00	502,458.39	1,140.61
Interest Bonds & Notes	145,933.00	147,108.67	-1,175.67
Interest Tax Anticipation Notes	1.00	-	1.00
SUBTOTAL DEBT SERVICE	\$ 649,533.00	\$ 649,567.06	\$ (34.06)
Capital Appropriations			
Police Dept Vehicles	39,000.00	39,000.00	0.00
Update Hazard Mitigation Plan	8,000.00	6,000.00	2,000.00
Subtotal Capital Appropriations	\$ 47,000.00	\$ 45,000.00	\$ 2,000.00
Capital Reserves			
Revaluation	20,000.00	20,000.00	-
Community Building	-	-	-
PW Vehicle	12,000.00	12,000.00	-
FD Truck/Equipment	100,000.00	100,000.00	-
Sewer Rehab.	66,000.00	66,000.00	-
Water Rehab.	573,000.00	573,000.00	-
Police Equipment	20,000.00	20,000.00	-
Roads & Streets	388,000.00	388,000.00	-
Library Technology	4,000.00	4,000.00	-
Solid Waste Improvements	10,000.00	10,000.00	-
Roland Dubois Settlement	39,640.00	39,640.00	-

2015 Detailed Statement of Payments (Cont.)

(unaudited)

Kanc Rec Equipment	15,000.00	15,000.00	-
Engineering & Planning	5,000.00	5,000.00	-
Prop/Building Maint	23,000.00	23,000.00	-
Cemetery Expandable Trust Fund	12,650.00	12,650.00	-
Library Building	18,000.00	18,000.00	-
Employee Separation	35,000.00	35,000.00	-
<i>Subtotal Capital Reserves</i>	\$ 1,341,290.00	\$ 1,341,290.00	\$ -
TOTAL CAPITAL OUTLAY	\$ 1,388,290.00	\$ 1,386,290.00	\$ 2,000.00
SUBTOTAL BUDGET	\$ 6,388,290.00	\$ 6,113,218.72	\$ 275,071.28

Town of Lincoln

Minutes of Town Meeting

March 10, 2015

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 10, 2015. Moderator Robert Wetherell called the meeting to order at 8:00 am. Janet Peltier made a motion to dispense with the reading of the entire warrant until 7:30 o'clock in the evening. Carol Riley seconded the motion. Vote was in the affirmative – unanimous. Robert declared the polls open. The polls closed at 6pm.

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

Election results of Articles 1:

For Selectman – Three-year term

Tamra A. Ham – 61 votes
Herbert W. Gardner – 28 votes
Jayne Ludwig (write in) 78 votes

Budget Committee – Three-year term

Lutz N. Wallem – 132 votes
Susanne A Chenard – 138 votes
Cynthia S. Lloyd – 133 votes
Michael J. Simons – 140 votes

Budget Committee – Two-year term

Martin G. Nastasia – 135 votes

Budget Committee – One-year term

No one elected

Library Trustee – Three-year term

Gail W. Tremblay – 159 votes
Russ Bradshaw - 14 votes (write in)

Cemetery Trustee – Three-year term

Katrina G. Mack – 160 votes

Trustee of Trust Funds – Three-year term

Lutz N. Wallem – 135 votes

Trustee of Trust Funds – Two-year term

No one elected

ARTICLE 2: Amend Storm Water Management Ordinance

Are you in favor of the adoption of Amendment No 1 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to adopt the Stormwater Management Ordinance, the principal

goal being that development shall have no negative impact on water quality or runoff or groundwater recharge. (Full text is available for review at the Town Clerk's Office prior to March 10th, 2015, and at the polling place on voting day);

Also to amend the Land Use Plan Ordinance as follows so as to reference the Stormwater Management Ordinance in the relevant sections;

- Article VI, Section B, Paragraph 4, Lot and Lot Coverage Requirements and Standards and Dimensional Chart
- Article VI, Section C, Paragraph 3, Specific Cluster Development Regulations subparagraph D.
- Article VI, Section E, Shoreland Protection District, Paragraph 5, Erosion and Sedimentation Control, subparagraph a.
- Article VI, Section F, Planned Phased Development, Paragraph 4 Master Plan Requirements, subparagraph f.
- Article VI-A, Telecommunications Equipment and Facilities, Section H, Paragraph 4 Additional Requirements, subparagraph (iv).
- Article VI-A, Telecommunications Equipment and Facilities, Section I Permit Procedures, Paragraph 3 Factors Considered in Decisions, subparagraph (iv). (Recommended by the Planning Board)

**Yes 119 – No 34
Article 2 passed**

ARTICLE 3: Amend Article V Parking & Off Street Loading

Are you in favor of the adoption of Amendment No. 2 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article V, Section A Parking and Off Street Loading, Paragraph 2 of the Land Use Plan Ordinance by reducing the required minimum size of a parking space from two hundred (200) square feet to one hundred seventy (170) square feet. (Recommended by the Planning Board)

**Yes 94 – No 65
Article 3 passed**

ARTICLE 4: Amend Section K "Retaining Walls"

Are you in favor of the adoption of Amendment No. 3 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article V of the Land Use Plan Ordinance by adding a section K "Retaining Walls" requiring retaining walls that exceed four (4) feet in height shall comply with the NH State Building Code which requires them to be designed by a NH licensed structural engineer. The town will need a set of engineered stamped "as built" plans of the walls. The engineer shall certify that the walls have been constructed in accord with the State Building Code and the plans submitted in order to receive a Land Use Compliance Certificate. (Recommended by the Planning Board)

**Yes 113 – No 46
Article 4 passed**

ARTICLE 5: Amend Article VI-A Telecommunications Equipment

Are you in favor of the adoption of Amendment No. 4 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-A, Telecommunications Equipment and Facilities, Section F of the Land Use Plan Ordinance by increasing the allowable size of storage buildings from 100 to 300 square feet, by increasing the allowable parking areas from 200 to 500 square feet, and removing the sentence, "Any other structure or large parking area is permitted only as allowed by otherwise applicable provisions of this ordinance." (Recommended by the Planning Board)

**Yes 120 – No 38
Article 5 passed**

ARTICLE 6: Amend Article VI District & District Regulations

Are you in favor of the adoption of Amendment No. 5 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI, District and District Regulations, Section B District Regulations, Paragraph 2, Land Use Schedule Dimensional Chart of the Land Use Plan Ordinance by changing the * to superscript numbers. (Recommended by the Planning Board)

**Yes 117 – No 38
Article 6 passed**

ARTICLE 7: Amend Rezoning Three lots

Are you in favor of the adoption of Amendment No. 6 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI (District and District Regulations) Section A (Districts) of the Land Use Plan Ordinance by rezoning the following three lots from General Residential (GR) District to General Use (GU) District:

- Tax Map 110, Lot 007 (40 Towle Road)
- Tax Map 110, Lot 014 (#LO Connector Road)
- Tax Map 110, Lot 015 (177 Connector Road)

(Recommended by the Planning Board)

**Yes 118 – No 51
Article 7 passed**

ARTICLE 8: Amend Sign Regulations - Prohibited Signs

Are you in favor of the adoption of Amendment No. 7 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 8, Non-Conforming Signs of the Land Use Plan Ordinance by setting a deadline for bringing all signs into compliance with the sign section of the ordinance by January 1, 2017, or seek a special exception from the ZBA. (Recommended by the Planning Board)

**Yes 122 – No 38
Article 8 passed**

ARTICLE 9: Amend Sign Regulation - Non Conforming Sign

Are you in favor of the adoption of Amendment No. 8 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 8, Non-Conforming Signs of the Land Use Plan Ordinance by setting a deadline for bringing all signs into compliance with the sign section of the ordinance by January 1, 2017, or seek a special exception from the ZBA. (Recommended by the Planning Board)

**Yes 112 – No 45
Article 9 passed**

ARTICLE 10: Amend Sign Regulations - Portable Signs

Are you in favor of the adoption of Amendment No. 9 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 9, General Provisions, subparagraph b Number of Signs, of the Land Use Plan Ordinance by removing Portable Signs from maximum allowed aggregate square footage count of signs. (Recommended by the Planning Board)

**Yes 115 – No 38
Article 10 passed**

ARTICLE 11: Amend Sign Regulations - Quality Requirement

Are you in favor of the adoption of Amendment No. 10 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 9, General Provisions, subparagraph c, Materials of the Land Use Plan Ordinance by – added a “quality” requirement. (Recommended by the Planning Board)

**Yes 115 – No 39
Article 11 passed**

ARTICLE 12: Amend Sign Regulations – Banners

Are you in favor of the adoption of Amendment No. 11 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph c, Banners of the Land Use Plan Ordinance by removing banners as an allowed “permanent” sign and banners are allowed only as part of the signage allowed for temporary events under subparagraph gg, Temporary Signs. (Recommended by the Planning Board)

**Yes 116 – No 40
Article 12 passed**

ARTICLE 13: Amend Sign Regulations - Directional Signs

Are you in favor of the adoption of Amendment No. 12 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph e Directional Signs of the Land Use Plan Ordinance by allowing directional signs to be free standing or wall signs in all zones – no longer excluded from resort properties in the General Use (GU) zone. (Recommended by the Planning Board)

**Yes 97 – No 32
Article 13 passed**

ARTICLE 14: Amend Sign Regulations - Directional Signs

Are you in favor of the adoption of Amendment No. 13 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph e - Directional signs for Tourist Attractions of the Land Use Plan Ordinance by making the restrictions the same as for Resort Property in the GU Zone. (Recommended by the Planning Board)

**Yes 117 – No 38
Article 14 passed**

ARTICLE 15: Amend Sign Regulations - Electronic Message

Are you in favor of the adoption of Amendment No. 14 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph f Electronic Message Boards of the Land Use Plan Ordinance by allowing Light Emitting Diodes (LED) signs for static displays to allow for gas prices, movie titles or similar information to be displayed. (Recommended by the Planning Board)

**Yes 118 – No 40
Article 15 passed**

ARTICLE 16: Amend Sign Regulations - Informational Sign

Are you in favor of the adoption of Amendment No. 15 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E,

Paragraph 10, Sign Classification and Standards, subparagraph l Informational Signs, sub-subparagraph a) and e) Informational Signs of the Land Use Plan Ordinance by removing the height restrictions for informational signs within resorts and tourist attractions. (Recommended by the Planning Board)

**Yes 109 – No 49
Article 16 passed**

ARTICLE 17: Amend Sign Regulations - Internally Illuminated

Are you in favor of the adoption of Amendment No. 16 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph m Internally Illuminated Sign of the Land Use Plan Ordinance by allowing one internally illuminated sign per business in the Village Center (VC) Zone. (Recommended by the Planning Board)

**Yes 114 – No 44
Article 17 passed**

ARTICLE 18: Amend Sign Regulations - Premise Signs

Are you in favor of the adoption of Amendment No. 17 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph q Off Premise Sign of the Land Use Plan Ordinance by prohibiting Off Premise Signs except for:

- Businesses located where an onsite sign would not be visible from main roads are allowed one off-premise sign by special exception with the ZBA determining whether business is not visible from main roads.
- Tourist attractions allowed one off-premise sign by Special Exception from ZBA.
- By Special Exception from ZBA per Article VIII.

(Recommended by the Planning Board)

**Yes 112 – No 45
Article 18 passed**

ARTICLE 19: Amend Sign Regulation - Portable Signs

Are you in favor of the adoption of Amendment No. 18 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph s Portable Signs of the Land Use Plan Ordinance – also known as “sandwich board signs” – by allowing portable signs to be placed not to obstruct, but close enough to the business to make sense as determined by Planning Board. (Recommended by the Planning Board)

**Yes 110 – No 41
Article 19 passed**

ARTICLE 20: Amend Sign Regulations - Wall Lettering/Wall Graphics

Are you in favor of the adoption of Amendment No. 19 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph cc Wall Lettering/Wall Graphics of the Land Use Plan Ordinance by reducing the allowable size of Wall Lettering/Wall Graphics from 20% to 10% of wall area not to exceed 150 square feet (versus 300 square feet). (Recommended by the Planning Board)

**Yes 106 – No 47
Article 20 passed**

ARTICLE 21: Amend Sign Regulations - Wall Signs

Are you in favor of the adoption of Amendment No. 20 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph dd Wall Sign of the Land Use Plan Ordinance by reducing the allowable size of Wall Sign from 20% to 10% of wall area not to exceed 150 square feet (versus 300 square feet). (Recommended by the Planning Board)

**Yes 103 – No 49
Article 21 passed**

Article 22: Amend Sign Regulations - Classification & Standards

Are you in favor of the adoption of Amendment No. 21 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph ff Ancillary Signs (e.g., drive-through menus, directories, signs that identify doorways, entrances, prohibitions) of the Land Use Plan Ordinance by allowing these signs without a permit and not counting these signs towards the total number of signs allowed by a business. (Recommended by the Planning Board)

**Yes 114 – No 39
Article 22 passed**

ARTICLE 23: Amend Sign Regulation - Temporary Signs

Are you in favor of the adoption of Amendment No. 22 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph gg Temporary Signs of the Land Use Plan Ordinance by allowing Temporary Signs in the form of banners, feather flags and inflatables to be allowed for a period of thirty days at a time depicting a specific event or purpose and will be allowed only be used four times per year for any one business. (Recommended by the Planning Board)

**Yes 115 – No 34
Article 23 passed**

RESULTS OF THE TOWN BUSINESS MEETING

March 10, 2015 at 7:30 pm.

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

Robert welcomed everyone present and was pleased that they recognized the importance of Town Meeting Day. Robert extended the town's appreciation and thanks to the Linwood Public School faculty and staff for accommodating us today. He then reminded all present of the Lincoln Woodstock Public School District meeting to be held on March 19, 2015 at the Lin-Wood Elementary School multi-purpose room. Voting will be from 2pm until 6pm. The official School Business Meeting will commence at 7 pm.

The Pledge of Allegiance was then recited by all.

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

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

- All cellular phones should be turned to silent.
- Each participant will treat every other participant with due respect and courtesy. The moderator will not allow personal attacks or inappropriate language.
- Anyone wishing to address the meeting will use a microphone and first be recognized by the moderator. Speakers will begin by stating his or her name.
- All other speakers will be considered out of order. Non-voters may speak with permission.
- Speaking will be limited to three minutes each including a warning at one minute remaining. (Time to be determined by moderator.) All new speakers who desire to speak will be giving a chance to do so before one is given a second opportunity on the same issue.
- Each Article needs a motion and a second in order to discuss it.
- Only one amendment to a motion will be allowed on the floor at any one time. No amendment to

an amendment will be allowed; such proposals will be dealt with as subsequent amendments after the first amendment has been voted upon. All amendments will be submitted in writing to the moderator. The subject of the original article must be addressed in the amendment and it cannot be a negative amendment.

- The moderator can be overruled by majority of the meeting.
- State statutes do govern legal procedures not listed here.

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

Article 24: Bond-East Branch Pemi River Levee

To see if the Town will vote to raise and appropriate the sum of One Million Six Hundred Thousand (\$1,600,000) to rebuild the East Branch Pemigewasset River Granite Block Levee originally constructed in 1960, and to authorize the issuance of not more than One Million Six Hundred Thousand (\$1,600,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); 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 issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the selectmen to take any other action or to pass any other vote relative thereto. The selectmen and the budget committee recommend this appropriation. (2/3 ballot vote required)

Motion made by: O.J. Robinson

Seconded by: Patricia McTeague

After an informative explanation and lengthy discussion Article 24 was voted on by secret ballot.

Polls remained open for one hour.

Article 24 failed to pass

Yes – 57 No – 34

Article 25: Bond Legal Fees

To see if the Town will vote to raise appropriate Sixteen Thousand (\$16,000) to cover the cost of Legal and Bond fees associated with obtaining the bond or notes for the rebuild of the East Branch Pemigewasset River Granite Block Levee. The selectmen and budget committee recommends this appropriation. If article twenty four (24) does not pass, this article is void.

Article 25 was voided.

Article 26: Operating Budget

To see if the Town will vote to raise and appropriate the sum of Five Million Three Hundred Eight Thousand One Hundred Thirteen (\$5,308,113) 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 recommends this appropriation, Selectmen do not. (Majority vote required)

Motion made by: Tamra Ham to amend the sum of \$5,308,113 to read \$5,321,622

Seconded by: Patricia McTeague

Amended amount of \$5,321,622 passed by voice vote with some opposition

Motion made by: Paul Beaudin to amend the amount of \$5,321,622 to read \$5,000,000

Seconded by: Jane Ludwig

Edmond Gionet made a motion and presented a signed petition for a written secret ballot vote to change the wording amount of the Town's Operation Budget to read \$5,000,000

Seconded by: Jane Ludwig

Secret Ballot for changing the wording amount to read \$5,000,000 for the Town's Operation Budget
Yes 33 – No 32

Secret Ballot Passed to change the wording amount to \$5,000,000

Edmond Gionet presented a petition: In accordance with RSA 40:4-a, the registered voters listed below; Paul Beaudin II; Edmond Gionet; Mildred Gionet; Tammy Gionet Dutilly; Elizabeth Beaudin; Sue Clark hereby request a secret written ballot vote be taken upon Article 26 as amended:

Article 26 passed by secret ballot as amended \$5,000,000
Yes – 38 No – 29

Article 27: Change purpose of CR acct. Engineering & Planning

To see if the Town would change the purpose of capital reserve account Engineering and Planning from “for the purpose of CAD software, training and equipment, traffic studies, master plan updates, topographic studies and plans, water facilities plans and mapping” to “for the purpose of traffic studies, master plan updates, topographic studies and plans, water, sewer, drainage and infrastructure.”

Selectmen designated as agents. (2/3 vote required)

Motion made by: O.J. Robinson

Seconded by: Tamra Ham

Article 27 passed by voice vote

Article 28: CR-Engineering & Planning

To see if the Town will vote to raise and appropriate Five Thousand (\$5,000) into the Engineering & Planning Trust Fund (created in 1997). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Tamra Ham

Seconded by: O.J. Robinson

Article 28 passed by voice vote unanimously

Article 29: CR-Solid Waste

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

Motion made by: O.J. Robinson

Seconded by: David Beaudin

Article 29 passed by voice vote unanimously

Article 30: CR-Public Works Vehicle & Equipment

To see if the Town will vote to raise and appropriate Twelve Thousand (\$12,000) into the Public Works Vehicle and Equipment Capital Reserve Fund (created in 1990, amended in 2008.) The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Patricia McTeague

Seconded by: Tamra Ham

Article 30 passed by voice vote unanimously

Article 31: CR-Revaluation

To see if the Town will vote to raise and appropriate Twenty Thousand (\$20,000) into the Revaluation Capital Reserve Fund (created in 1984, amended in 2008.) The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Tamra Ham

Seconded by: Patricia McTeague

Article 31 passed by voice vote unanimously

Article 32: CR-Police Department Equipment

To see if the Town will vote to raise and appropriate Twenty Thousand (\$20,000) into the Police Department Equipment Capital Reserve Fund (created in 1995.) The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Tamra Ham
Seconded by: Patricia McTeague
Article 32 passed by voice vote unanimously

Article 33: Sewer System Rehabilitation

To see if the Town will vote to raise and appropriate Sixty Six Thousand (\$66,000) into the Sewer System Rehabilitation Capital Reserve Fund (created in 1995). The Budget Committee and Selectmen recommend this appropriation

Motion made by: Tamra Ham
Seconded by: Patricia McTeague
Article 33 passed by voice vote unanimously

Article 34: CR-Water System Rehabilitation

To see if the Town will vote to raise and appropriate Five Hundred Seventy Three Thousand (\$573,000) into the Water System Rehabilitation Capital Reserve Fund (created in 1995). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Tamra Ham
Seconded by: O.J. Robinson
Article 34 passed by voice vote unanimously

Motion made by Paul Beaudin to restrict Articles 24 to 34
Motion carries by hand vote to restrict Articles 24 to 34: Yes 29 - No 26

Article 35: CR-Roads & Streets Reconstruction

To see if the Town will vote to raise and appropriate Three Hundred Eighty Eight Thousand (\$388,000) into the Road and Street Reconstruction Capital Reserve Fund (created in 1994). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: O.J. Robinson
Seconded by: Tamra Ham
Article 35 passed by voice vote unanimously

Article 36: CR-Roland Dubois Settlement

To see if the Town will vote to raise and appropriate Forty One Thousand (\$41,000) into the Roland Dubois Settlement Wastewater Capital Reserve Fund (created in 2004). This amount is to come from the Town's general fund. This amount represents the amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation. The Budget Committee and Selectmen recommend this appropriation.

(Note: The Roland Dubois settlement calls for additional payments of approximately \$37,000 per year for 1 additional year, and it is the Selectmen's intent to insert additional articles each year. The Selectmen were appointed as agents in 2004 to expend this fund for capital improvements to the Town's sewage treatment required by the Clean Water Act.)

O.J. Robinson made the following motion to amend the amount to read \$39,639.52
Seconded by: Tamra Ham

Article 36 passed by voice vote unanimously as amended
(This amount is the last payment due to the Town.)

Article 37: CR-Kanc Rec Area Equipment

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

Motion made by: Tamra Ham
Seconded by: Patricia McTeague
Article 37 passed by voice vote unanimously

Article 38: CR-Cemetery Maintenance Expendable Trust

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

Motion made by: Tamra Ham
Seconded by: Paul Beaudin
Article 38 passed by voice vote unanimously

Article 39: CR-Cemetery Maintenance Expendable Trust

To see if the Town will vote to raise and appropriate Two Thousand Six Hundred Fifty (\$2,650) into the Town Cemetery Maintenance Expendable Trust Fund (created in 2006). Said sum to come from 2014 unassigned fund balance. This represents the amount paid to the Town in cemetery fees during Fiscal Year 2014. No amount to be raised from taxation. The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Patrick Walsh
Seconded by: Tamra Ham
Article 39 passed by voice vote unanimously

Article 40: CR-Property & Building Maintenance

To see if the Town will vote to raise and appropriate Twenty Three Thousand (\$23,000) into the Property and Building Maintenance Expendable Trust (created in 2007). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Tamra Ham
Seconded by: O.J. Robinson
Article 40 passed by voice vote unanimously

Article 41: CR-Fire Truck

To see if the Town will vote to raise and appropriate One Hundred Thousand (\$100,000) into the Fire Truck and Equipment Capital Reserve Fund (created in 1989.) The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Tamra Ham
Seconded by: Patricia McTeague
Article 41 passed by voice vote unanimously

Article 42: CR-Employee Separation

To see if the Town will vote to raise and appropriate Thirty Five Thousand (\$35,000) into the Employee Separation Expendable Trust Fund (created in 2010). The Budget Committee and Selectmen recommend this appropriation

Motion made by: Tamra Ham
Seconded by: Patricia McTeague
Article 42 passed by voice vote unanimously

Article 43: CR-Library Technology

To see if the Town will vote to raise and appropriate Four Thousand (\$4,000) into the Library Technology Capital Reserve Fund (created in 1997). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: O.J. Robinson

Seconded by: Tamra Ham

Article 43 passed by voice vote unanimously

Article 44: CR-Library Building

To see if the Town will vote to raise and appropriate Seven Thousand (\$7,000) into the Library Building Capital Reserve Fund (created in 1991). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Tamra Ham

Seconded by: Patricia McTeague

Joseph J. Bujeaud made a motion to amend \$7,000 to read \$18,000.

Seconded by: Gail Tremblay

Article 44 passed by voice vote unanimously as amended

Article 45: Highway Block Grant Program

To see if the Town will vote to raise and appropriate Twenty Eight Thousand One Hundred Thirty Eight (\$28,138) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is to be offset by revenue from the State of New Hampshire Highway Block Grant Program to the extent that it is available. The Budget Committee and Selectmen recommend this appropriation

Motion made by: Tamra Ham

Seconded by: O.J. Robinson

Article 45 passed by voice vote unanimously

Article 46: Update Hazard Mitigation Plan

To see if the Town will vote to raise and appropriate the sum of Eight Thousand (\$8,000) for the purpose to update the Town of Lincoln's Hazard Mitigation Plan with Six Thousand Dollars (\$6,000) to come from a Homeland Security Emergency Management grant. The Budget Committee and Selectmen recommend this appropriation. (Majority Vote Required)

Motion made by: Tamra Ham

Seconded by: Edmond Gionet

Article 46 passed by voice vote unanimously

Article 47: Purchase Police Cruiser

To see if the Town will vote to raise and appropriate the sum of Thirty Nine Thousand (\$39,000) for the purpose of purchasing a replacement cruiser. The Budget Committee and Selectmen recommend this Appropriation.

Motion made by: Tamra Ham

Seconded by: Patricia McTeague

Article 47 passed by voice vote unanimously

Article 48: Adopt Solar Exemption

Shall the Town vote to adopt a Solar Exemption in accordance with RSA 72:62 for exemption from the assessed value for persons owning real property which is equipped with a solar energy system as defined in RSA 72:6. The amount of the exemption is to be equal to the annual assessed value for such system. (By petition)

Motion made by: Paul Beaudin

Seconded by: Patrick Walsh

Selectman Patricia McTeague informed the voters the Board of Selectman support this Article

Article 48 passed by voice vote unanimously

Article 49: Transact any other business

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

Selectman O.J. Robinson thanked everyone for coming to the meeting tonight, and stated some challenges have been set for the Board of Selectmen as they face the coming new year. Selectman Robinson thanked outgoing Selectman, Tamra Ham for her service as a Board of Selectman, and for her valuable input over the course of the year's sessions.

Edmond Gionet made a motion to dissolve the 2015 Town Meeting

Seconded by: Paul Beaudin

The Lincoln Town Meeting dissolved at 10:28pm.

I hereby certify that the above return of the Annual Lincoln Town Meeting of March 10, 2015 is true and correct to the best of my knowledge.

Respectfully submitted,

A handwritten signature in cursive script, reading "Susan Whitman".

Susan Whitman, Town Clerk





Warrant and Budget

Town of
Lincoln, New Hampshire

Annual Town Meeting

2015

Town of Lincoln
New Hampshire
Warrant and Budget
2016

To the inhabitants of the Town of Lincoln, in the County of Grafton, and state of New Hampshire, who are qualified to vote in Town affairs: You are hereby notified to meet at the Lin-Wood Public School, in said Lincoln on Tuesday, the Eighth (8th) day of March, next at 10:00 am until 6:00 pm for the casting of ballots: and at 7:30 pm on the same day to act upon the following articles: (The polls will not close earlier than 6:00 pm)

ARTICLES ONE (01) THROUGH FOUR (04) WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 10:00 AM TO 6:00 PM. ARTICLE FIVE (5) THROUGH THIRTY ONE (31) WILL BE TAKEN UP DURING THE BUSINESS MEETING BEGINNING AT 7:30 PM.

Article 01: Election of Town Officers

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

☐ Yes ☐ No

Article 02: Town Manager Form of Government

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

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

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

☐ Yes ☐ No

Article 03: Planning - Amend Article V General Regulations

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

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

To see if the Town will vote to amend Article V General Regulations and add a Section L. Gated Communities allowing gated communities only if granted a Special Exception by the Zoning Board of Adjustment. (Full text is available for review at the Town clerk's Office prior to March 10th, 2015, and at the polling place on voting day.) (Recommended by the Planning Board).

☐ Yes ☐ No

Article 04: Planning - Amend Article VIII Board of Adjustment

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

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

To see if the Town will vote to amend Article VIII Board of Adjustment, Section A, Board of Adjustment, by adding Paragraph 3 with specific criteria required to grant a Request for Special Exception Under the Sign Ordinance. (Full text is available for review at the Town clerk's Office prior to March 10th, 2015, and at the polling place on voting day.) (Recommended by the Planning Board)

☐ Yes ☐ No

Article 05: Bond-East Branch Pemi River Levee

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

☐ Yes ☐ No

Article 06: Beechwood One

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

The Selectmen and Budget Committee recommend this appropriation. (2/3 ballot vote required).

☐ Yes ☐ No

Article 07: Pollard Road Sidewalk-Bond

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

☐ Yes ☐ No

Article 08: Sidewalk Pollard Road - Taxation

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

☐ Yes ☐ No

Article 09: Operating Budget

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

☐ Yes ☐ No

Article 10: CR-Engineering & Planning

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

☐ Yes ☐ No

Article 11: CR-Solid Waste

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

☐ Yes ☐ No

Article 12: CR-Community Building

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

☐ Yes ☐ No

Article 13: CR-Public Works Vehicle & Equipment

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

☐ Yes ☐ No

Article 14: CR-Revaluation

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

☐ Yes ☐ No

Article 15: CR-Police Department Equipment

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

☐ Yes ☐ No

Article 16: Sewer System Rehabilitation

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

☐ Yes ☐ No

Article 17: CR-Water System Rehabilitation

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

☐ Yes ☐ No

Article 18: CR-Roads & Streets Reconstruction

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

☐ Yes ☐ No

Article 19: CR-Kanc Rec Area Equipment

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

☐ Yes ☐ No

Article 20: CR-Cemetery Maintenance Expendable Trust

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

☐ Yes ☐ No

Article 21: CR-Cemetery Maintenance Expendable Trust

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

☐ Yes ☐ No

Article 22: CR-Property & Building Maintenance

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

☐ Yes ☐ No

Article 23: CR-Fire Truck

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

☐ Yes ☐ No

Article 24: CR-Employee Separation

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

☐ Yes ☐ No

Article 25: CR-Library Technology

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

☐ Yes ☐ No

Article 26: CR-Library Building

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

☐ Yes ☐ No

Article 27: CR-Cemetery Trust Fund

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

☐ Yes ☐ No

Article 29: CR-Police Equip - Traffic Sign

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

☐ Yes ☐ No

Article 30: Purchase Police Cruiser

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

☐ Yes ☐ No

Article 31: Highway Block Grant Program

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

☐ Yes ☐ No

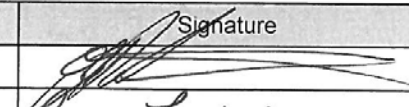
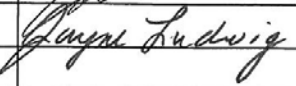
Article 32: Transact any other business

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

☐ Yes ☐ No

Given under our hands, February 19, 2016

We certify and attest that on or before February 22, 2016, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Town Hall, Lincoln Post Office, Town of Lincoln Library, Town of Lincoln Website, and delivered the original to the Town Clerk.

Printed Name	Position	Signature
OJ Robinson	Board of Selectan-Chair	
Jayne Ludwig	Selectman	



New Hampshire
Department of
Revenue Administration

2016
MS-737

Budget of the Town of Lincoln

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was posted with the warrant on: February 22, 2016

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

BUDGET COMMITTEE CERTIFICATION

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

Budget Committee Members	
Printed Name	Signature
MARTIN G. NASTASIA	
IVAN STROKON	
Cynthia Lloyd Bzu Hall	
Tamra A. Han	
KEITH M. DICKINSON	
Michael Simons	
Jayne S. Ludwig	
Gusare G. Chenn	

A copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487



New Hampshire
Department of
Revenue Administration

2016
MS-737

Budget of the Town of Lincoln

Form Due Date: 20 Days after the Town Meeting



THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was posted with the warrant on: _____

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

BUDGET COMMITTEE CERTIFICATION

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

Budget Committee Members	
Printed Name	Signature
LUTZ WALEM	
Paul J Brabin A	

A copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	09	\$397,210	\$0	\$407,971	\$0	\$407,971	\$0
4140-4149	Election, Registration, and Vital Statistics	09	\$1,000	\$0	\$3,200	\$0	\$3,200	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	09	\$175,000	\$0	\$150,000	\$0	\$150,000	\$0
4155-4159	Personnel Administration	09	\$762,588	\$0	\$785,207	\$0	\$785,207	\$0
4191-4193	Planning and Zoning	09	\$86,487	\$0	\$99,855	\$0	\$99,855	\$0
4194	General Government Buildings	09	\$62,250	\$0	\$57,250	\$0	\$57,250	\$0
4195	Cemeteries	09	\$20,900	\$0	\$20,900	\$0	\$20,900	\$0
4196	Insurance	09	\$44,331	\$0	\$51,680	\$0	\$51,680	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety								
4210-4214	Police	09	\$940,043	\$0	\$1,008,011	\$0	\$1,008,011	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	09	\$102,750	\$0	\$113,825	\$0	\$113,825	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	09	\$7,500	\$0	\$8,200	\$0	\$8,200	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	09	\$328,720	\$0	\$322,044	\$0	\$322,044	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	09	\$47,000	\$0	\$47,000	\$0	\$47,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0

MS-737: Lincoln 2016

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	09	\$298,907	\$0	\$282,339	\$0	\$282,339	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	09	\$245,788	\$0	\$247,750	\$0	\$247,750	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	09	\$317,489	\$0	\$347,512	\$0	\$347,512	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	09	\$58,223	\$0	\$59,557	\$0	\$59,557	\$0
Welfare								
4441-4442	Administration and Direct Assistance	09	\$30,600	\$0	\$12,500	\$0	\$12,500	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	09	\$307,544	\$0	\$374,073	\$0	\$374,073	\$0
4550-4559	Library	09	\$105,762	\$0	\$111,753	\$0	\$111,753	\$0
4583	Patriotic Purposes	09	\$10,375	\$0	\$6,375	\$0	\$6,375	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	09	\$503,599	\$0	\$479,749	\$0	\$479,749	\$0
4721	Long Term Bonds and Notes - Interest	09	\$145,933	\$0	\$121,854	\$0	\$121,854	\$0
4723	Tax Anticipation Notes - Interest	09	\$1	\$0	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$39,000	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$36,138	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$5,075,138	\$0	\$5,118,606	\$0	\$5,118,606	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	05	\$0	\$0	\$1,411,250	\$0	\$1,411,250	\$0
	Purpose: Bond-East Branch Pemi River Levee							
4909	Improvements Other than Buildings	06	\$0	\$0	\$1,211,250	\$0	\$1,211,250	\$0
	Purpose: Beechwood One							
4909	Improvements Other than Buildings	07	\$0	\$0	\$525,000	\$0	\$525,000	\$0
	Purpose: Pollard Road Sidewalk-Bond							
4909	Improvements Other than Buildings	08	\$0	\$0	\$0	\$525,000	\$0	\$525,000
	Purpose: Sidewalk Pollard Road - Taxation							
4915	To Capital Reserve Fund	10	\$0	\$0	\$15,000	\$0	\$15,000	\$0
	Purpose: CR-Engineering & Planning							
4915	To Capital Reserve Fund	11	\$0	\$0	\$15,000	\$0	\$15,000	\$0
	Purpose: CR-Solid Waste							
4915	To Capital Reserve Fund	12	\$0	\$0	\$4,000	\$0	\$4,000	\$0
	Purpose: CR-Community Building							
4915	To Capital Reserve Fund	13	\$0	\$0	\$96,000	\$0	\$96,000	\$0
	Purpose: CR-Public Works Vehicle & Equipment							
4915	To Capital Reserve Fund	14	\$0	\$0	\$33,000	\$0	\$33,000	\$0
	Purpose: CR-Revaluation							
4915	To Capital Reserve Fund	15	\$0	\$0	\$20,000	\$0	\$20,000	\$0
	Purpose: CR-Police Department Equipment							
4915	To Capital Reserve Fund	16	\$0	\$0	\$296,000	\$0	\$296,000	\$0
	Purpose: Sewer System Rehabilitation							
4915	To Capital Reserve Fund	17	\$0	\$0	\$102,500	\$0	\$102,500	\$0
	Purpose: CR-Water System Rehabilitation							
4915	To Capital Reserve Fund	18	\$0	\$0	\$372,000	\$0	\$372,000	\$0
	Purpose: CR-Roads & Streets Reconstruction							
4915	To Capital Reserve Fund	19	\$0	\$0	\$27,000	\$0	\$27,000	\$0
	Purpose: CR-Kanc Rec Area Equipment							

4915	To Capital Reserve Fund		20	\$0	\$0	\$30,000	\$0	\$30,000	\$0
Purpose: CR-Cemetery Maintenance Expendable Trust									
4915	To Capital Reserve Fund		21	\$0	\$2,535	\$0	\$2,535	\$0	\$0
Purpose: CR-Cemetery Maintenance Expendable Trust									
4915	To Capital Reserve Fund		22	\$0	\$44,000	\$0	\$44,000	\$0	\$0
Purpose: CR-Property & Building Maintenance									
4915	To Capital Reserve Fund		23	\$0	\$100,000	\$0	\$100,000	\$0	\$0
Purpose: CR-Fire Truck									
4915	To Capital Reserve Fund		24	\$0	\$35,000	\$0	\$35,000	\$0	\$0
Purpose: CR-Employee Separation									
4915	To Capital Reserve Fund		25	\$0	\$2,000	\$0	\$2,000	\$0	\$0
Purpose: CR-Library Technology									
4915	To Capital Reserve Fund		26	\$0	\$26,000	\$0	\$26,000	\$0	\$0
Purpose: CR-Library Building									
4915	To Capital Reserve Fund		27	\$0	\$1,365	\$0	\$1,365	\$0	\$0
Purpose: CR-Cemetery Trust Fund									
4915	To Capital Reserve Fund		29	\$0	\$10,000	\$0	\$10,000	\$0	\$0
Purpose: CR-Police Equip - Traffic Sign									
Special Articles Recommended				\$0	\$4,378,900	\$525,000	\$4,378,900	\$525,000	\$525,000

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4902	Machinery, Vehicles, and Equipment	30	\$0	\$0	\$43,000	\$0	\$43,000	\$0
Purpose: Purchase Police Cruiser								
4909	Improvements Other than Buildings	31	\$0	\$0	\$28,000	\$0	\$28,000	\$0
Purpose: Highway Block Grant Program								
Individual Articles Recommended				\$0	\$71,000	\$0	\$71,000	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
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	09	\$0	\$190,000	\$190,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	09	\$0	\$45,000	\$45,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	09	\$0	\$5,300	\$5,300
3220	Motor Vehicle Permit Fees	09	\$0	\$290,000	\$290,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	09	\$0	\$56,550	\$56,550
3311-3319	From Federal Government	09	\$0	\$8,000	\$8,000
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	09	\$0	\$77,000	\$77,000
3353	Highway Block Grant	31	\$0	\$28,000	\$28,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	09	\$0	\$35,300	\$35,300
3379	From Other Governments	09	\$0	\$467,870	\$467,870
Charges for Services					
3401-3406	Income from Departments	09	\$0	\$117,592	\$117,592
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	09	\$0	\$2,000	\$2,000
3502	Interest on Investments	09	\$0	\$2,000	\$2,000
3503-3509	Other	09	\$0	\$9,800	\$9,800

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Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	05, 06, 07	\$0	\$3,035,000	\$3,035,000
9998	Amount Voted from Fund Balance	21, 27, 29	\$0	\$13,900	\$13,900
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$0	\$4,383,312	\$4,383,312

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee		\$9,568,506
Less Exclusions:		
2. Principal: Long-Term Bonds & Notes	4711	\$479,749
3. Interest: Long-Term Bonds & Notes	4721	\$121,854
4. Capital outlays funded from Long-Term Bonds & Notes		\$3,125,000
5. Mandatory Assessments		\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)		\$3,726,604
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)		\$5,841,902
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)		\$584,190
Collective Bargaining Cost Items:		
9. Recommended Cost Items (Prior to Meeting)		\$0
10. Voted Cost Items (Voted at Meeting)		\$0
11. Amount voted over recommended amount (<i>Difference of Lines 9 and 10</i>)		\$0
Mandatory Water & Waste Treatment Facilities (RSA 32:21):		
12. Amount Recommended (Prior to Meeting)		\$0
13. Amount Voted (Voted at Meeting)		\$0
14. Amount voted over recommended amount (<i>Difference of Lines 12 and 13</i>)		\$0
15. Bond Override (RSA 32:18-a), Amount Voted		\$0
Maximum Allowable Appropriations Voted At Meeting: (Line 1 + Line 8 + Line 11 + Line 15)		\$10,152,696

Budget Summary				
Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget	
Operating Budget Appropriations Recommended	\$5,000,000	\$5,118,606	\$5,118,606	
Special Warrant Articles Recommended	\$1,341,290	\$4,378,900	\$4,378,900	
Individual Warrant Articles Recommended	\$75,138	\$71,000	\$71,000	
TOTAL Appropriations Recommended	\$6,416,428	\$9,568,506	\$9,568,506	
Less: Amount of Estimated Revenues & Credits	\$2,902,512	\$4,383,312	\$4,383,312	
Estimated Amount of Taxes to be Raised	\$3,513,916	\$5,185,194	\$5,185,194	

2015 Inventory of Town Property

Map/Lot	Description	Acres	Land Value	Bldg. Value	Total Value
103-005000-BG-00000	Boyce Brook Pumping Station	0.000		10,900	10,900
105-020000-00-00000	Route 3 Salt Shed	0.830	66,900	25,900	92,800
105-001000-00-00000	Land near I-93	0.170	5,900		5,900
109-011000-00-00000	Public Works Garage	6.050	193,500	126,100	319,600
109-012000-00-00000	Land Old Airport Road	6.400	143,200		143,200
109-017000-00-00000	Connector Road	2.640	64,200		64,200
109-018000-00-00000	Salem Way Lot #2	0.470	98,500		98,500
109-019000-00-00000	Salem Way Lot #4	0.360	96,600		96,600
109-023000-00-00000	Salem Way Lot #5	0.500	99,000		99,000
109-022000-00-00000	Salem Way Lot #7	0.370	96,800		96,800
109-021000-00-00000	Salem Way Lot #8	0.420	97,600		97,600
110-022000-00-00000	Salem Way Lot #9	0.620	100,900		100,900
110-023000-00-00000	Salem Way Lot #10	0.340	96,200		96,200
110-016000-00-00000	Pollard Road	0.240	75,400	15,900	91,300
110-021000-00-00000	Connector Road	0.230	70,500		70,500
112-008000-00-00000	Main Street (land only)	1.150	147,900		147,900
112-009000-00-00000	Solid Waste Facility	18.750	336,200	175,700	511,900
112-011000-00-00000	Sewer Treatment Facility	20.000	291,100	4,394,000	4,685,100
113-045000-00-00000	Pollard Road	3.600	123,600		123,600
113-046000-00-00000	Mansion Hill Drive	0.120	63,200		63,200
113-051000-00-00000	Pollard Road	2.400	115,200		115,200
113-054000-00-00000	Community Center	6.640	162,000	533,000	695,000
113-156000-00-00000	Lincoln Public Library	0.090	64,300	429,400	493,700
116-043000-00-00000	Kancamagus Rec. Area	28.080	442,400	201,300	643,700
116-043000-00-00001	Kancamagus Rec. Area Annex	0.850	136,600		136,600
118-001000-00-00000	Lincoln Town Hall	1.300	118,300	1,227,000	1,345,300
118-055000-00-00000	Lincoln Fire Station	0.690	83,300	430,200	513,500
118-058000-00-00000	Church Street (land only)	0.100	66,300	2,500	68,800
118-046000-BG-00000	Main Street Gazebo	0.470		1,800	1,800
122-005000-00-00000	Main Street - Lady's Bathtub	0.620	74,800		74,800
122-007000-BG-00000	River Intake Building	0.000		31,800	31,800
124-065000-00-00000	Kancamagus Highway	16.000	231,500		231,500
124-066000-BG-00000	Water Treatment Plant	0.000		700,800	700,800
129-062000-00-00000	Clearbrook #2E	0.000		52,500	52,500
129-061000-00-00000	Clearbrook #2W	0.000		52,500	52,500
Total			\$ 3,761,900	\$ 8,411,300	\$ 12,173,200

2015 Payroll by Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
CEMETERY				
Lehouillier, Gene	\$ 6,892.13	\$ -	\$ -	\$ 6,892.13
ELECTIONS				
Boyle, Charlene	\$ 150.00	\$ -	\$ -	\$ 150.00
Haynes, Nina	\$ 150.00	\$ -	\$ -	\$ 150.00
Kuplin, Laurel	\$ 315.00	\$ -	\$ -	\$ 315.00
EXECUTIVE & OFFICIALS				
Burbank, Alfred	\$ 78,581.57	\$ -	\$ -	\$ 78,581.57
Hart, Johnna	\$ 5,088.00	\$ 66.00	\$ -	\$ 5,154.00
Ham, Tamra	\$ 1,785.56	\$ -	\$ -	\$ 1,785.56
Jones, Helen	\$ 50,080.20	\$ 827.46	\$ -	\$ 50,907.66
Leslie, Jane	\$ 37,003.82	\$ 139.84	\$ -	\$ 37,143.66
Ludwig, Jayne	\$ 4,336.36	\$ -	\$ -	\$ 4,336.36
McTeague, R. Patricia	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Rineer, Cindy	\$ 4,267.50	\$ -	\$ -	\$ 4,267.50
Robinson, Orrin J.	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Rose, Brook	\$ 17,479.80	\$ -	\$ -	\$ 17,479.80
Tanner, Wendy	\$ 17,551.76	\$ -	\$ -	\$ 17,551.76
Wetherell, Robert	\$ 600.00			\$ 600.00
Whitman, Susan M.	\$ 43,779.96	\$ -	\$ 7,292.22	\$ 51,072.18
WATER DEPARTMENT				
Beaudin, David W.*	\$ 47,797.22	\$ 11,115.26	\$ -	\$ 58,912.48
Welch, Joshua	\$ 5,760.00	\$ -	\$ -	\$ 5,760.00
*Includes OT Water & Public Works				
LIBRARY				
Horne, Sharon	\$ 4,962.55	\$ -	\$ -	\$ 4,962.55
Peltier, Janet**	\$ 3,071.94	\$ -	\$ -	\$ 3,071.94
Riley, Carol**	\$ 45,519.75	\$ -	\$ -	\$ 45,519.75
Sennott, Emily	\$ 20,255.48	\$ -	\$ -	\$ 20,255.48
**Includes Supervisor of Checklist Wages				
PLANNING & ZONING OFFICE				
Bont, Carole	\$ 55,131.52	\$ 2,752.32		\$ 57,883.84
SOLID WASTE FACILITY				
Beaudin, Paul J. II	\$ 15,166.66	\$ -	\$ 10,080.15	\$ 25,246.81
Christenson, Scot	\$ 96.00	\$ -	\$ -	\$ 96.00
Clark, Russell	\$ 32,136.35	\$ 84.67	\$ -	\$ 32,221.02
Conn, James	\$ 35,734.40	\$ 841.82	\$ -	\$ 36,576.22
Georgia, Robert	\$ 9,636.00	\$ 180.00	\$ -	\$ 9,816.00
DEPARTMENT OF PUBLIC WORKS				
Dovholuk, David*	\$ 40,077.35	\$ 4,570.46	\$ -	\$ 44,647.81
Hadaway, Nathan	\$ 3,750.00	\$ -	\$ -	\$ 3,750.00
Hart, Daryl J.	\$ 39,021.20	\$ 3,962.94	\$ -	\$ 42,984.14
Nicoll, Andrew M.	\$ 42,714.35	\$ 4,269.64	\$ -	\$ 46,983.99
Willey, William M.	\$ 66,042.25	\$ -	\$ 11,554.27	\$ 77,596.52
*Includes Recreation Wages				
FIRE DEPARTMENT				
Baron, Rayn	\$ 412.50	\$ -	\$ -	\$ 412.50
Beard, Ronald R.	\$ 16,767.60	\$ -	\$ -	\$ 16,767.60
Bomba, Steven	\$ 4,560.00	\$ -	\$ -	\$ 4,560.00
Camacho, Victoria	\$ 2,880.00	\$ -	\$ -	\$ 2,880.00
Dauphine, Clifton	\$ 2,030.50	\$ -	\$ -	\$ 2,030.50
Dutilly, Matthew	\$ 2,025.00	\$ -	\$ -	\$ 2,025.00
Dutilly, William	\$ 1,635.00	\$ -	\$ -	\$ 1,635.00
Emerson, Ronald W.	\$ 180.00	\$ -	\$ -	\$ 180.00
Fairbrother, Ryan	\$ 4,230.00	\$ -	\$ -	\$ 4,230.00
Fiorentino, Matthew	\$ 712.50	\$ -	\$ -	\$ 712.50
Formalarie, Andrew	\$ 2,125.00	\$ -	\$ -	\$ 2,125.00

2015 Payroll by Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
FIRE DEPARTMENT (continued)				
Haase, Colin R	\$ 808.25	\$ -	\$ -	\$ 808.25
Homan, Clifford	\$ 2,889.00	\$ -	\$ -	\$ 2,889.00
Kenney, Robert	\$ 2,052.00	\$ -	\$ -	\$ 2,052.00
Peterson, Kristin	\$ 305.00	\$ -	\$ -	\$ 305.00
Place, Garrett K	\$ 137.50	\$ -	\$ -	\$ 137.50
Place, Jon	\$ 217.50	\$ -	\$ -	\$ 217.50
Rich, Alan	\$ 150.00	\$ -	\$ -	\$ 150.00
Surette, Casey	\$ 587.50	\$ -	\$ -	\$ 587.50
Swarbrick, Michael	\$ 3,510.00	\$ -	\$ -	\$ 3,510.00
Walker, Benjamin	\$ 580.50	\$ -	\$ -	\$ 580.50
Wilker, Willaim	\$ 702.00	\$ -	\$ -	\$ 702.00
Wells, Cassie	\$ 1,737.50	\$ -	\$ -	\$ 1,737.50
RECREATION DEPARTMENT				
Bartlett, Alexandra	\$ 2,616.90	\$ -	\$ -	\$ 2,616.90
Bartlett, Florence	\$ 355.74	\$ -	\$ -	\$ 355.74
Bartlett, John A.	\$ 2,885.30	\$ -	\$ -	\$ 2,885.30
Bartlett, Piper	\$ 158.60	\$ -	\$ -	\$ 158.60
Boyle, Jill-Anne	\$ 1,621.13	\$ -	\$ -	\$ 1,621.13
Caulder, Stacey	\$ 465.58	\$ -	\$ -	\$ 465.58
Chivell, Lauren	\$ 2,750.88	\$ -	\$ -	\$ 2,750.88
Conn Jr., Ralph	\$ 4,183.72	\$ -	\$ -	\$ 4,183.72
Corey, Marcus	\$ 213.50	\$ -	\$ -	\$ 213.50
Dovholuk, Joshua D	\$ 1,493.76	\$ -	\$ -	\$ 1,493.76
Dovholuk, Max	\$ 1,290.00	\$ -	\$ -	\$ 1,290.00
Duguay, Jane	\$ 2,181.27	\$ -	\$ -	\$ 2,181.27
Ham, Arnold	\$ 175.05	\$ -	\$ -	\$ 175.05
Ham, Kayleigh	\$ 1,895.72	\$ -	\$ -	\$ 1,895.72
Ham, Tamra	\$ 453.65	\$ -	\$ -	\$ 453.65
Hewes, Shannon	\$ 2,242.50	\$ -	\$ -	\$ 2,242.50
Johnk, Samuel	\$ 24.40	\$ -	\$ -	\$ 24.40
Knowlton, Nicole	\$ 3,015.00	\$ -	\$ -	\$ 3,015.00
Kossen, Cameron	\$ 2,690.00	\$ -	\$ -	\$ 2,690.00
Loukes, Aaron L	\$ 164.70	\$ -	\$ -	\$ 164.70
MacDonald, Andrew	\$ 1,120.33	\$ -	\$ -	\$ 1,120.33
Masse, Kevin	\$ 999.00	\$ -	\$ -	\$ 999.00
Miville, Alexis	\$ 3,396.00	\$ -	\$ -	\$ 3,396.00
Pierson, Amanda	\$ 3,063.56	\$ -	\$ -	\$ 3,063.56
Robinson, Elisa	\$ 212.50	\$ -	\$ -	\$ 212.50
Sousa, Ryan	\$ 125.00	\$ -	\$ -	\$ 125.00
Thibault, Benjamin	\$ 487.50	\$ -	\$ -	\$ 487.50
Tower, Tara	\$ 48,852.71	\$ -	\$ -	\$ 48,852.71
Trott, Dillon	\$ 1,056.15	\$ -	\$ -	\$ 1,056.15
Vance, Kimberly	\$ 2,600.00	\$ -	\$ -	\$ 2,600.00
Walsh, James	\$ 560.17	\$ -	\$ -	\$ 560.17
Weden, Laurian	\$ 436.25	\$ -	\$ -	\$ 436.25
White, Hanna	\$ 2,357.50	\$ -	\$ -	\$ 2,357.50
COMMUNITY CENTER				
Briere, Andreea	\$ 5,783.50	\$ -	\$ -	\$ 5,783.50
Camargo, Teasha	\$ 3,860.00	\$ -	\$ -	\$ 3,860.00
Chaffee, Justin	\$ 29,167.38	\$ 127.27	\$ -	\$ 29,294.65
Chase, Shawna	\$ 9,327.33	\$ -	\$ -	\$ 9,327.33
Duffy, Joni	\$ 4,802.50	\$ -	\$ -	\$ 4,802.50
Remillard, Arthur	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00
Vance, Meghann	\$ 2,967.50	\$ -	\$ -	\$ 2,967.50
				\$ 1,009,574.97

2015 Payroll by Department (unaudited)

Employee's Name	Regular Wages	Separation/ Retirement Wages	Overtime Wages	Detail Wages	Gross Wages
POLICE DEPARTMENT					
Arcieri, Seth	\$ 42,939.72	\$ -	\$ 1,634.64	\$ 1,430.00	\$ 46,004.36
Baker, Kara	\$ 17,658.01	\$ -	\$ -	\$ -	\$ 17,658.01
Beuadry Jr, Howard	\$ 15,920.20	\$ -	\$ -	\$ -	\$ 15,920.20
Bomba, Steven	\$ 2,665.58	\$ -	\$ -	\$ -	\$ 2,665.58
Bujeaud, Joseph J.	\$ 47,004.80	\$ -	\$ 4,352.13	\$ -	\$ 51,356.93
Burnham, Jeffrey	\$ 65,769.44	\$ -	\$ -	\$ 5,642.00	\$ 71,411.44
Caulder, Jeffrey	\$ 68.50	\$ -	\$ -	\$ 988.00	\$ 1,056.50
Celella, Helene	\$ 1,381.13	\$ -	\$ -	\$ -	\$ 1,381.13
Deluca, Joseph P	\$ 60,014.64	\$ -	\$ 3,012.31	\$ 1,118.00	\$ 64,144.95
Gaites, John	\$ 35,604.46	\$ -	\$ 3,363.92	\$ -	\$ 38,968.38
Gaites, Megan	\$ 1,514.39	\$ -	\$ -	\$ -	\$ 1,514.39
Kratz, David F	\$ -	\$ -	\$ -	\$ 416.00	\$ 416.00
Langmaid, Sheryle R.	\$ 33,131.36	\$ 6,419.10	\$ 1,085.00	\$ -	\$ 40,635.46
Meier, Jeffrey D.	\$ 66,168.94	\$ -	\$ 3,363.81	\$ 4,680.00	\$ 74,212.75
Perry, Russell	\$ 46,565.49	\$ -	\$ 2,919.09	\$ 2,028.00	\$ 51,512.58
Rompney, Kristien	\$ 11,761.07	\$ 391.70	\$ -	\$ -	\$ 12,152.77
Smith, Theodore P.*	\$ 87,901.59	\$ 18,361.00	\$ -	\$ 3,042.00	\$ 109,304.59
Snyder, Amy	\$ 32,909.16	\$ -	\$ 4,282.44	\$ -	\$ 37,191.60
Steele Jr., Paul D.	\$ 1,009.80	\$ -	\$ -	\$ -	\$ 1,009.80
Stevens, Michael E.	\$ 61,329.01	\$ -	\$ 2,785.96	\$ 988.00	\$ 65,102.97
Suglia, John	\$ 42,772.75	\$ -	\$ 3,880.45	\$ 2,184.00	\$ 48,837.20
Ulwick, William	\$ 16,579.49	\$ 2,340.07	\$ 905.52	\$ 2,730.00	\$ 22,555.08
Weden, Michael	\$ 6,118.21	\$ -	\$ -	\$ -	\$ 6,118.21
Youngs, Raymont	\$ 32,385.09	\$ -	\$ 1,620.40	\$ 832.00	\$ 34,837.49
				\$	\$ 815,968.37
*Includes Emergency Management					

2005 Community Building Note

\$300,000 for 10 Years

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$30,000.00				
July 26, 2015	\$0.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
TOTAL			\$30,000.00	\$6,448.20	\$36,448.20

Bog, Parker, Maltais Farm, and Goodbout Road Upgrades 2010 Series B

\$1,084,000 for 10 Years

	Principal Balance	Rate	Principal Payment	Interest Payment	Total Payment
Beginning Balance	755,000.00				
February 15, 2015				12,875.00	12,875.00
August 15, 2015	645,000.00	3.00%	110,000.00	12,875.00	122,875.00
February 15, 2016				11,225.00	11,225.00
August 15, 2016	535,000.00	3.00%	110,000.00	11,225.00	121,225.00
February 15, 2017				9,575.00	9,575.00
August 15, 2017	425,000.00	5.00%	110,000.00	9,575.00	119,575.00
February 15, 2018				6,825.00	6,825.00
August 15, 2018	315,000.00	3.00%	105,000.00	6,825.00	111,825.00
February 15, 2019				5,250.00	5,250.00
August 15, 2019	210,000.00	5.00%	105,000.00	5,250.00	110,250.00
February 15, 2020				2,625.00	2,625.00
August 15, 2020	105,000.00	5.00%	105,000.00	2,625.00	107,625.00
			\$540,000.00	\$96,750.00	\$634,125.00

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$1,105,000.00				
February 15, 2013	\$1,105,000.00			\$25,006.25	\$25,006.25
August 15, 2013	\$1,000,000.00	4.250	\$105,000.00	\$25,006.25	\$130,006.25
February 15, 2014	\$1,000,000.00			\$22,775.00	\$22,775.00
August 15, 2014	\$900,000.00	4.250	\$100,000.00	\$22,775.00	\$122,775.00
February 15, 2015	\$900,000.00			\$20,650.00	\$20,650.00
August 15, 2015	\$800,000.00	4.250	\$100,000.00	\$20,650.00	\$120,650.00
February 15, 2016	\$800,000.00			\$18,525.00	\$18,525.00
August 15, 2016	\$700,000.00	4.300	\$100,000.00	\$18,525.00	\$118,525.00
February 15, 2017	\$700,000.00			\$16,375.00	\$16,375.00
August 15, 2017	\$600,000.00	4.400	\$100,000.00	\$16,375.00	\$116,375.00
February 15, 2018	\$600,000.00			\$14,175.00	\$14,175.00
August 15, 2018	\$500,000.00	4.500	\$100,000.00	\$14,175.00	\$114,175.00
February 15, 2019	\$500,000.00			\$11,925.00	\$11,925.00
August 15, 2019	\$400,000.00	4.500	\$100,000.00	\$11,925.00	\$111,925.00
February 15, 2020	\$400,000.00			\$9,625.00	\$9,625.00
August 15, 2020	\$300,000.00	4.700	\$100,000.00	\$9,625.00	\$109,625.00
February 15, 2021	\$300,000.00			\$7,275.00	\$7,275.00
August 15, 2021	\$200,000.00	4.800	\$100,000.00	\$7,275.00	\$107,275.00
February 15, 2022	\$200,000.00			\$4,875.00	\$4,875.00
August 15, 2022	\$100,000.00	4.850	\$100,000.00	\$4,875.00	\$104,875.00
February 15, 2023	\$100,000.00			\$2,450.00	\$2,450.00
August 15, 2023	\$0.00	4.900	\$100,000.00	\$2,450.00	\$102,450.00
TOTAL			\$1,105,000.00	\$307,312.50	\$1,412,312.50

Town of Lincoln

Wastewater Treatment 2003 Projects

\$1,200,000 for 20 YEARS

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$660,000.00				
February 15, 2013	\$660,000.00			\$14,940.00	\$14,940.00
August 15, 2013	\$600,000.00	4.250	\$60,000.00	\$14,940.00	\$74,940.00
February 15, 2014	\$600,000.00			\$13,665.00	\$13,665.00
August 15, 2014	\$540,000.00	4.250	\$60,000.00	\$13,665.00	\$73,665.00
February 15, 2015	\$540,000.00			\$12,390.00	\$12,390.00
August 15, 2015	\$480,000.00	4.250	\$60,000.00	\$12,390.00	\$72,390.00
February 15, 2016	\$480,000.00			\$11,115.00	\$11,115.00
August 15, 2016	\$420,000.00	4.300	\$60,000.00	\$11,115.00	\$71,115.00
February 15, 2017	\$420,000.00			\$9,825.00	\$9,825.00
August 15, 2017	\$360,000.00	4.400	\$60,000.00	\$9,825.00	\$69,825.00
February 15, 2018	\$360,000.00			\$8,505.00	\$8,505.00
August 15, 2018	\$300,000.00	4.500	\$60,000.00	\$8,505.00	\$68,505.00
February 15, 2019	\$300,000.00			\$7,155.00	\$7,155.00
August 15, 2019	\$240,000.00	4.500	\$60,000.00	\$7,155.00	\$67,155.00
February 15, 2020	\$240,000.00			\$5,775.00	\$5,775.00
August 15, 2020	\$180,000.00	4.700	\$60,000.00	\$5,775.00	\$65,775.00
February 15, 2021	\$180,000.00			\$4,365.00	\$4,365.00
August 15, 2021	\$120,000.00	4.800	\$60,000.00	\$4,365.00	\$64,365.00
February 15, 2022	\$120,000.00			\$2,925.00	\$2,925.00
August 15, 2022	\$60,000.00	4.850	\$60,000.00	\$2,925.00	\$62,925.00
February 15, 2023	\$60,000.00			\$1,470.00	\$1,470.00
August 15, 2023	\$0.00	4.900	\$60,000.00	\$1,470.00	\$61,470.00
TOTAL			\$660,000.00	\$184,260.00	\$844,260.00

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

	<i>Principal Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$270,000.00			
February 1, 2015	\$245,362.45	\$24,637.55	\$4,061.10	\$28,698.65
August 1, 2015	\$219,401.44	\$25,961.01	\$2,737.64	\$28,698.65
February 1, 2016	\$193,190.20	\$26,211.24	\$2,487.41	\$28,698.65
August 1, 2016	\$166,653.06	\$26,537.14	\$2,161.51	\$28,698.65
February 1, 2017	\$139,840.37	\$26,812.69	\$1,885.96	\$28,698.65
August 1, 2017	\$112,701.99	\$27,138.38	\$1,560.27	\$28,698.65
February 1, 2018	\$85,281.66	\$27,420.33	\$1,278.32	\$28,698.65
August 1, 2018	\$57,534.54	\$27,747.12	\$951.53	\$28,698.65
February 1, 2019	\$29,488.47	\$28,046.07	\$652.58	\$28,698.65
August 1, 2019	\$0.00	\$29,488.47	\$329.02	\$29,817.49
TOTAL		\$270,000.00	\$18,105.34	\$288,105.34

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2013	\$1,099,600.00	2.00%	\$50,500.00	\$14,730.91	\$65,230.91
August 15, 2013	\$1,049,100.00	2.00%	\$51,100.00	\$18,571.00	\$69,671.00
February 15, 2014	\$998,000.00	2.00%	\$59,000.00	\$18,060.00	\$77,060.00
August 15, 2014	\$939,000.00	3.00%	\$61,000.00	\$17,470.00	\$78,470.00
February 15, 2015	\$878,000.00	4.00%	\$62,000.00	\$16,555.00	\$78,555.00
August 15, 2015	\$816,000.00	3.00%	\$62,000.00	\$15,315.00	\$77,315.00
February 15, 2016	\$754,000.00	4.00%	\$64,000.00	\$14,385.00	\$78,385.00
August 15, 2016	\$690,000.00	3.00%	\$64,000.00	\$13,105.00	\$77,105.00
February 15, 2017	\$626,000.00	4.00%	\$67,000.00	\$12,145.00	\$79,145.00
August 15, 2017	\$559,000.00	4.00%	\$66,000.00	\$10,805.00	\$76,805.00
February 15, 2018	\$493,000.00	5.00%	\$69,000.00	\$9,485.00	\$78,485.00
August 15, 2018	\$424,000.00	3.00%	\$69,000.00	\$7,760.00	\$76,760.00
February 15, 2019	\$355,000.00	4.00%	\$71,000.00	\$6,725.00	\$77,725.00
August 15, 2019	\$284,000.00	2.00%	\$72,000.00	\$5,305.00	\$77,305.00
February 15, 2020	\$212,000.00	4.00%	\$71,500.00	\$4,585.00	\$76,085.00
August 15, 2020	\$140,500.00	4.00%	\$71,500.00	\$3,155.00	\$74,655.00
February 15, 2012	\$69,000.00	5.00%	\$69,000.00	\$1,725.00	\$70,725.00
TOTAL			\$1,099,600.00	\$189,881.91	\$1,289,481.91

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2013	\$291,000.00	2.00%	\$11,500.00	\$4,036.79	\$15,536.79
August 15, 2013	\$279,500.00	2.00%	\$12,000.00	\$5,112.50	\$17,112.50
February 15, 2014	\$267,500.00	2.00%	\$14,000.00	\$4,992.50	\$18,992.50
August 15, 2014	\$253,500.00	3.00%	\$14,000.00	\$4,852.50	\$18,852.50
February 15, 2015	\$239,500.00	4.00%	\$15,000.00	\$4,642.50	\$19,642.50
August 15, 2015	\$224,500.00	3.00%	\$14,000.00	\$4,342.50	\$18,342.50
February 15, 2016	\$210,500.00	4.00%	\$14,000.00	\$4,132.50	\$18,132.50
August 15, 2016	\$196,500.00	3.00%	\$15,000.00	\$3,852.50	\$18,852.50
February 15, 2017	\$181,500.00	4.00%	\$16,000.00	\$3,627.50	\$19,627.50
August 15, 2017	\$165,500.00	4.00%	\$15,000.00	\$3,307.50	\$18,307.50
February 15, 2018	\$150,500.00	5.00%	\$16,000.00	\$3,007.50	\$19,007.50
August 15, 2018	\$134,500.00	3.00%	\$16,000.00	\$2,607.50	\$18,607.50
February 15, 2019	\$118,500.00	4.00%	\$16,000.00	\$2,367.50	\$18,367.50
August 15, 2019	\$102,500.00	2.00%	\$17,000.00	\$2,047.50	\$19,047.50
February 15, 2020	\$85,500.00	4.00%	\$17,000.00	\$1,877.50	\$18,877.50
August 15, 2020	\$68,500.00	4.00%	\$17,000.00	\$1,537.50	\$18,537.50
February 15, 2021	\$51,500.00	5.00%	\$18,000.00	\$1,197.50	\$19,197.50
August 15, 2021	\$33,500.00	4.00%	\$18,000.00	\$747.50	\$18,747.50
February 15, 2022	\$15,500.00	5.00%	\$15,500.00	\$387.50	\$15,887.50
TOTAL			\$291,000.00	\$58,676.79	\$349,676.79

2016 Town Report

Report from Your North Country Senator Jeff Woodburn



Dear Constituent,

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

The North Country, including the White Mountains region, has a uniquely different culture, landscape, economy and history than the rest of the state. It is my focus to ensure that State government understands this and doesn't forget us. Our needs, challenges and opportunities are different. At the top of my priority list is stabilizing our fragile economy while improving the quality of life for all our people. First and foremost, this means advocating for policies and projects that expand business and entrepreneurial opportunities that will raise stagnant wages. I'm proud to have been the prime sponsor of the law that extends the same economic development opportunities available to all communities to our unincorporated towns. The so-called Balsams bill is an essential part of the redevelopment of the former grand resort in Dixville.

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

In the Senate, my goal has been to be practical and to work with everyone to get results for our region. But voting is only a part of my work, I have been accessible and available to my constituents, holding town hall meetings, office hours and tours for state leaders. I have tried when possible and appropriate to bend state government to meet the needs of rural people and rural communities. Over the course of my time in office, I have assisted thousands of individuals with issues large and small. I consider it a great compliment when someone feels comfortable enough to contact me and trust that I will intercede on their behalf when they are in a time of need.

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

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

Regards,

Jeff Woodburn
North Country Senator

30 King Square, Whitefield NH 03598
Jeff.Woodburn@leg.state.nh.us
603.271.3207





State of New Hampshire

HOUSE OF REPRESENTATIVES

CONCORD

February 2016

Dear Friends,

I told you in my last report that I looked forward to casting votes that will improve our state's business climate, keep government accountability and spending in check, reduce the cost of energy, and protecting personal liberties, and ensure fiscal responsibility. I am proud to have kept my promise to you.

I truly believe that my votes in the last session will have profound and lasting impacts on our state and the town of Lincoln. For the first time in 20 years, we lowered the Business Profits Tax. For the first time ever, we lowered the Business Enterprise Tax, enabling NH to regain its competitiveness over neighboring states. I voted to increase state aid to our area under the Meals and Rooms tax, which was part of our state budget. I also voted to protect electric ratepayers by approving a deal for Eversource to divest its power generating assets, which otherwise would have stuck ratepayers with 100% of Stranded Costs.

This year I will be sponsoring and co-sponsoring many bills, including a bill that will put New Hampshire in compliance with the federal Real ID Act. This will ensure that if you opt-in to receive a compliant license, you will be able to board domestic flights with your license rather than a passport if we were not compliant. I am also co-sponsoring a bill that will adjust the Meals and Rooms tax distributions, so that towns that contribute more could receive a more proportional return.

It has been an honor to serve as your representative over the last 14 years, and I have taken the job that you have elected me to do very seriously by being in Concord for 100% of session days in the last 14 year (except for 4 days in 2004 for by-pass surgery) with a matching voting record. This will be my last term in Concord and I would like to thank you all for sending me back to the State House as your Representative for 7 terms, coupled with the fact that I have also served several terms on the board of Selectmen. Being a native son to Lincoln, I could not imagine a greater honor than representing you.

If I can be of any assistance to you, please do not hesitate to contact me. I can be reached at Edmond.gionet@leg.state.nh.us.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Edmond Gionet".

Rep. Edmond Gionet

Public Works and Highways Committee
Grafton – District 5



2015 Annual Report

As the regional planning commission serving the 51 municipalities and 25 Unincorporated Places of northern New Hampshire, North Country Council (NCC) continued to provide a wide range of services in 2015. Some of the highlights:

- Drop-in office hours around the region increased opportunities to provide assistance.
- Revolving loan fund helped several area businesses keep their doors open and workers employed.
- Traffic count program enabled municipalities, businesses, and NHDOT to monitor trends and evaluate future needs.
- Administration of payments for volunteer driver program enabled many residents to access medical appointments and other basic needs.
- Assistance with day-to-day planning and zoning questions, master plans, zoning and regulation updates, and review of development proposals such as the Balsams redevelopment gave local officials and volunteer boards access to professional planning expertise.
- Staff support for the Connecticut River Joint Commission Local River Subcommittees enabled review and input on proposals such as the future plans of the Conte Refuge and Northern Pass.
- Assistance to businesses with disaster preparedness won a NADO Innovation Award.
- Advocacy on behalf of North Country communities resulted in inclusion of the region's top highway needs in the Ten Year Plan being presented to the Legislature.
- Development of plans for the region's scenic byways ensured continued designation of these important tourism resources under the state program.
- Training for transfer station operators increased efficiency and compliance with state rules.
- Collection of household hazardous wastes meant fewer toxic materials entering the region's groundwater.

The Council is comprised of Representatives from each member community. We look forward to hearing from your community's Representatives about emerging issues and needs that our staff should be focusing on in the coming years.

Linwood Ambulance Service Annual Report 2015

Linwood Ambulance Service responded to 644 calls for services, which is the same number of calls as 2014. We had a busy summer and successful tennis tournament which is the oldest running in the state.

The tennis tournament is a vitally important fundraising event towards the purchase of a new ambulance. Our oldest ambulance (15 years old) is due to be replaced in the next year. Recently we looked at several manufacture options, and the price increase over the last five years is shocking. Nonetheless, our goal in the past has been to make this purchase without an increased cost to the tax payers. Thank you for the continued support of your ambulance service. At times, the ambulance members wish we weren't so frugal.

Linwood Ambulance Service continues to offer CPR classes the first Monday of each month, and classes for businesses at other times. There is no question--CPR saves lives. For the best chance of survival, the American Heart Association teaches five links:

1. Recognize the problem and call 911.
2. Perform quality CPR immediately (it's okay just to push hard and fast without breaths).
3. Use an AED within the first three to eight minutes of cardiac arrest. (There are more than 45 in the two towns.)
4. Because you called 911, you will have an advanced life support medical team by your side in minutes (every Linwood Ambulance duty crew is at this level).
5. Coordinated care with the hospital.

You can see the first three links in this chain of survival are up to YOU! Schedule a class today.

The volunteer members of this department never cease to amaze me. In New Hampshire, all emergency medical service workers have to be Nationally Registered. The National Registry has requirements, the State has requirements, and the ambulance service has requirements. Meeting all those standards is the easy part. Then the members go on emergency calls. Sometimes those calls are heartbreaking sometimes very rewarding. They save and change lives! Kudos to each and every member of Linwood Ambulance Service!

Proudly serving you:

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

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



Chief Robert J Wetherell, NRP, I/C
Linwood Ambulance Service

Ammonoosuc Community Health Services, Inc.

Town of Lincoln 2015

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

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

Services Provided

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

ACHS Statistics (FY 2014-2015)

- Number of Unduplicated Clients Served: Medical 9,353, dental 570, behavioral 477
- Number of Visits: Medical 32,048, dental 1,233 (6 months), behavioral 3,142
- Client/Payor Mix: 21.5% Medicaid, 25.6% Medicare, 9.2% Uninsured, 43.7% Insured
- Value of free medications provided to our patients: \$363,772
- Value of discounted health care services provided to our patients: \$1,058,283 total; Medical \$273,438, Dental \$125,840, Behavioral Health \$18,920, Pharmacy \$640,035

Town of Lincoln Statistics

- Total # of Patients – 92
- Total # of Medicaid Patients – 15
- Total # of Medicare Patients – 16
- Total # of Self-Paying Patients – 4
- Total # of Sliding Fee Scale Patients – 17

Respectfully Submitted,

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



The past year has brought a number of exciting changes and growth for the chamber including tremendous success in our annual events, significant increases to our year-round marketing programs, and a streamlining of our promotional and operational messaging with the addition of a DBA to the chambers' name.

In 2010, the chamber embarked on a Branding Research Study, gathering survey data from over 1,300 respondents during the spring, summer, and fall months. Among the valuable information we gathered from this survey, we found that when visiting the Lincoln-Woodstock area, the majority of survey respondents identified that they were visiting the "White Mountains." Knowing the White Mountains covers a vast area, we began utilizing the term "Western White Mountains" in all of our marketing campaigns, and branded ourselves as "Lincoln-Woodstock-Franconia Notch, the Basecamp of the White Mountains;" offering visitors a high concentration of attractions and activities, year-round events, varied lodging and dining options, and ease of access from points north, south, east, and west.

While our marketing message for the past five years has been "Western White Mountains," our chamber's name has remained the same. So in an effort to streamline our message, continue to serve our membership, grow our organization, and support our purpose and objectives, the membership of the Lincoln Woodstock Chamber of Commerce voted at its October 2015 Annual Meeting to add the DBA "Western White Mountains Chamber of Commerce" to its legal name.

The success that the chamber saw in 2015 would not have been possible without the support of the businesses, citizens, and many volunteers from the town of Lincoln. Our relationship with the community is critical in fulfilling the chamber's mission, marketing efforts, as well as with the annual planning and executing of special events that provide such a benefit to our entire destination.

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

Sincerely,

Alyssa Yolda
Executive Director

126 Main Street, North Woodstock, New Hampshire 03262
P.O. Box 1017, Lincoln, New Hampshire 03251
603-745-6621 info@lincolnwoodstock.com
www.westernwhitemountains.com

CADY 2015 ANNUAL REPORT TOWN OF LINCOLN

Communities for Alcohol- and Drug-free Youth would like to thank you for your support over the past year. With the New Year unfolding, we are reminded of how grateful we are to have such strong community support from the Town of Lincoln.

We know that everyone reading this message feels as strongly as we do that substance abuse is a serious and constant problem that calls for ongoing local action. The challenges never end, nor does the work we do at CADY with implementing solutions to those very serious issues with our community partners. The consequences of drug use are severe—it derails our kids from academics and other important life goals and puts them on high-risk pathways to other harm including addiction and death. In NH, it is estimated that 400 people died from opiate and heroin overdoses in 2015—we cannot allow addiction to continue stealing the lives of our young people. The most responsible, humane, and cost effective strategy is to stop these serious and tragic situations from occurring in the first place. CADY is committed to protecting our youth by fighting drug abuse on the ground, where it begins, in our communities. CADY's work promotes the vital relationships and connections youth need to grow and thrive and the information and tools our communities need to prevent the harms of substance abuse.

In the midst of continuing challenges, 2015 was a year of progress for CADY. Significant and noteworthy accomplishments from last year include the receipt of two statewide awards: the “*2015 Youth-In-Action*” award from the NH New Futures Policy Organization and the *2015 Non-Profit Champion of the Year Award* from the Partnership for a Drug-Free New Hampshire. We share that honor with our community partners as our important work could not move forward without our significant collaborations. In 2015 we partnered with the Central NH Regional Public Health Network to implement a systems-change initiative called the Substance Use Disorders Continuum of Care. The Continuum of Care is a robust and accessible, effective and well-coordinated full spectrum of substance misuse prevention, intervention, treatment and recovery supports that are integrated with primary health care and behavioral health, and aligns with state efforts to establish whole-person centered, and community-owned systems of care.

Our unique *Alex's Story* collaborative educational project with Plymouth State University TIGER Program is helping kids to make better choices statewide. To see details on this exciting project and local youth participating in skill-building activities as part of our acclaimed LAUNCH Youth Entrepreneurship Program and Youth Advisory and Advocacy Council (YAAC), please go to our website at www.cadyinc.org. Our youth leadership programs are proven effective at developing goal setting, strong leadership skills, healthy choices, and life success. While we are very proud of the accomplishments of our youth leaders, we also know that sometimes good kids make bad choices. For confidentiality reasons, we cannot show you the faces of the youth who have transformed their lives as a result of our state-accredited Restorative Justice Program, but please know that this vital juvenile court diversion program continues to give high-risk youth from our local communities and Lincoln a second chance to make restitution to the victims of juvenile crime and turn their lives around.

While we are grateful for our many successes, we have ongoing challenges to preventing and reducing substance misuse. We know that many worthwhile causes turn to you for support, and we thank you for supporting these important services. We are grateful and inspired by your ongoing commitment to our critical work of substance abuse and addiction prevention—thank you for your partnership Lincoln!

Sincerely,
Deb Naro
CADY—Executive Director



In The Business of Caring Since 1971

2015 Annual Report for Town of Lincoln

North Country Home Health & Hospice Agency provides quality home health care that includes nursing, rehabilitation, hospice, social services and homemakers, companion and respite care programs in 21 towns of Grafton and Coos County. This past year in Lincoln we provided services to 54 clients, 5 of which were Hospice patients, and provided 809 visits in the town. We are committed to our community in that we provide many community health clinics and screenings such as free blood pressure, blood sugar, and health education programs as well as immunization, foot care, and wound care clinics. North Country Home Health and Hospice also provides Tele-health monitoring to our clients at no cost. These monitors are placed in the client's home to collect data such as blood pressure and other vital signs which are transmitted via the client's telephone line to our office. This allows for daily monitoring of our clients for improved outcomes.

Our Hospice program provides a comprehensive and holistic approach to end of life care that includes a skilled, multidisciplinary team of caregivers and volunteers. Hospice includes medications for symptom relief, medical supplies and equipment, short term hospitalization and in-patient respite care, counseling and pastoral support. Hospice volunteers provide valuable support to those living with a life-limiting illness. Our Compassionate Care program provides skilled care, at no cost, to those who are not eligible for traditional hospice services.

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. Home Health Care is critical to serving the growing health care needs of this community. Our skilled clinical team is able to monitor health problems and provide disease management within the home setting that helps prevent more costly health care such as hospitalization and long term institutional care. North Country Home Health & Hospice Agency is committed to provide services in Lincoln to support clients and their families to remain in the comfort of one's home in a safe and supportive environment to improve overall health outcomes in the community.



NOTICE

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No later than December 31, 2016.

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

This notice must be:

- *Posted continuously in a public place from January 1, 2012 until December 31, 2016, and*
- *Published in the 2011 through 2015 Annual Report.*

Read the full statute at RSA 674:39-aa Restoration of Involuntarily Merged Lots.

**Town of
Lincoln, New Hampshire
Financial Statements
December 31, 2014
and
Independent Auditor's Report**

**TOWN OF LINCOLN, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2014**

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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, major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire as of and for the year ended December 31, 2014, 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, major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire, as of December 31, 2014, 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, and the schedule of funding progress for other post-employment benefits on pages i-v and 22-25 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 fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements 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 fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Vachon Clute & Company PC

Manchester, New Hampshire
June 30, 2015

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2013 and 2014

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the year ending December 31, 2013 and 2014. 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
Year Ending December 31, 2013 and 2014

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, 2013 and 2014 are as follows:

	<u>2013</u>	<u>2014</u>
Current and other assets:		
Capital assets	\$ 16,516,070	\$ 17,171,446
Other assets	6,188,929	7,297,840
Total assets	<u>22,704,999</u>	<u>24,469,286</u>
Long term liabilities:		
Compensated absences	136,262	150,881

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2013 and 2014

General obligation bonds payable	3,838,470	3,625,086
Capital leases payable		
Other post-employment benefits payable	91,749	108,125
Other liabilities	1,943,505	2,288,943
Total Liabilities	<u>6,009,986</u>	<u>6,173,035</u>
Deferred Inflows of Resources		
Unearned other revenue	<u>4,996</u>	<u>908</u>
Net position:		
Invested in capital assets, net of related debt	12,677,600	13,546,360
Restricted	94,912	94,919
Unrestricted	3,917,505	4,654,064
Total net position	<u>\$ 16,690,017</u>	<u>\$ 18,295,343</u>

Statement of Activities

Changes in net position for the year ending December 31, 2013 and 2014 are as follows:

	2013	2014
Program revenues:		
Charges for service	\$ 506,831	\$ 642,211
Operating grants and contributions	100,515	109,555
Capital grants and contributions	266,920	240,559
Total Program revenues	<u>874,266</u>	<u>992,325</u>
General revenues:		
Property and other taxes	4,646,290	5,094,489
Licenses and permits	485,887	466,620
Intergovernmental revenue	73,973	80,576
Interest and investment earnings	1,143	913
Miscellaneous	67,631	154,744
Total general revenues	<u>5,274,924</u>	<u>5,797,342</u>
Total revenues	<u>6,149,190</u>	<u>6,789,667</u>
Program expenses:		
General government	1,359,261	1,544,413
Public safety	1,260,044	1,171,064
Highways and streets	766,578	669,847
Health and welfare	77,320	66,568
Sanitation	574,602	583,957
Water distribution and treatment	571,409	512,327
Culture and recreation	446,056	517,313

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2013 and 2014

Interest and fiscal charges	131,014	118,852
Total expenses	<u>5,186,284</u>	<u>5,184,341</u>
Change in net position	962,906	1,605,326
Net position - beginning of year, as restated	15,727,111	16,690,017
Net position - ending of year	<u>\$ 16,690,017</u>	<u>\$ 18,295,343</u>

Town of Lincoln Governmental Activities

As shown in the above statement the Town experienced an increase in financial position of \$1,605,326 on the full accrual basis of accounting in 2014, a 9.62% increase over 2013.

The General Fund shows a fund balance of \$3,465,637 this includes capital reserve and expendable trusts fund balances of \$1,928,368. This represents a \$387,706 increase in fund balance from the prior year. Most of this increase is the result of transfers to the capital reserve funds for annual budgeted appropriations. The Board of Selectmen are agents to expend from these funds.

General Fund Budgetary Highlights

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

Actual revenues on the budgetary basis exceeded the budgeted amount by \$82,936. This was primarily due to increase charges for services, property/other taxes, and miscellaneous income.

During the year, the original budget decreased by 131,428. This decrease is the result of carryforward appropriations at year end.

The Town under expended its budget by \$59,126. This is a result of savings in the individual departments.

Capital Assets

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

Construction in progress was recorded for the ongoing Loon Mountain Bridge project of \$261,459 and the Pollard Road project for \$352,679. See Note 5 to the basic financial statements for additional information regarding the capital assets.

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2013 and 2014

Long-Term Obligations

During FY 2014 the Town had a reduction in general obligation bonds of \$488,000. There was also a new bond addition of \$270,000 for the River Intake project. See Note 8 to the basic financial statements for additional information regarding the long-term obligations.

Economic Factors

In 2014, the Town faced unusually high legal expenses. The largest portion of these expenses was used to investigate the Town's legal obligations regarding the reconstruction of the East Branch River Stabilization Project (Levee) and defending a lawsuit against the Town related to this levee by an abutting landowner. A proposed bond to fund the reconstruction has failed twice at Town Meeting with expressed concerns about the Town's actual legal obligation to reconstruct the levee.

Other components of the unusually high legal expense include numerous personnel issues, negotiating the new union contract, the Planning Board application for a cell tower, the multiple utility assessment appeals, additional Planning Board issues, and other Town issues. Some of these legal issues will continue into 2015 and possibly beyond.

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, 2014

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 6,585,732
Investments	107,947
Taxes receivable, net	417,551
Accounts receivable	27,707
Due from other governments	158,903
Total Current Assets	<u>7,297,840</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	2,366,724
Depreciable capital assets, net	14,804,722
Total Noncurrent Assets	<u>17,171,446</u>
Total Assets	<u>24,469,286</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	190,252
Accrued expenses	96,577
Retainage payable	17,164
Due to other governments	1,984,312
Deposits	638
Current portion of bonds payable	535,075
Total Current Liabilities	<u>2,824,018</u>
Noncurrent Liabilities:	
Bonds payable	3,090,011
Compensated absences payable	150,881
Other post-employment benefits payable	108,125
Total Noncurrent Liabilities	<u>3,349,017</u>
Total Liabilities	<u>6,173,035</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned other revenue	908
Total Deferred Inflows of Resources	<u>908</u>
NET POSITION	
Net investment in capital assets	13,546,360
Restricted	94,919
Unrestricted	4,654,064
Total Net Position	<u>\$ 18,295,343</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, 2014

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Capital Grants and Contributions</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	\$ 1,544,413	\$ 13,764			\$ (1,530,649)
Public safety	1,171,064	44,071	\$ 33,035		(1,093,958)
Highways and streets	669,847	166	41,957	\$ 240,559	(387,165)
Health and welfare	66,568				(66,568)
Sanitation	583,957	220,292			(363,665)
Water distribution and treatment	512,327	130,335	34,563		(347,429)
Culture and recreation	517,313	233,583			(283,730)
Interest and fiscal charges	118,852				(118,852)
Total governmental activities	<u>\$ 5,184,341</u>	<u>\$ 642,211</u>	<u>\$ 109,555</u>	<u>\$ 240,559</u>	<u>(4,192,016)</u>
General revenues:					
					5,094,489
Property and other taxes					466,620
Licenses and permits					
Grants and contributions:					80,030
Rooms and meals tax distribution					546
Railroad tax					913
Interest and investment earnings					154,744
Miscellaneous					<u>5,797,342</u>
Total general revenues					<u>1,605,326</u>
Change in net position					<u>16,690,017</u>
Net position - beginning					<u>\$ 18,295,343</u>
Net position - ending					

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LINCOLN, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2014

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 5,809,436	\$ 776,296	\$ 6,585,732
Investments	4,472	103,475	107,947
Taxes receivable, net	417,551		417,551
Accounts receivable	25,927	1,780	27,707
Due from other governments	50,518	108,385	158,903
Due from other funds	1,000	466,804	467,804
Total Assets	<u>6,308,904</u>	<u>1,456,740</u>	<u>7,765,644</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 6,308,904</u>	<u>\$ 1,456,740</u>	<u>\$ 7,765,644</u>
LIABILITIES			
Accounts payable	\$ 142,054	\$ 48,198	\$ 190,252
Accrued expenses	35,399	624	36,023
Retainage payable	17,164		17,164
Due to other governments	1,984,312		1,984,312
Due to other funds	466,804	1,000	467,804
Deposits	638		638
Total Liabilities	<u>2,646,371</u>	<u>49,822</u>	<u>2,696,193</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned tax revenue	195,988		195,988
Unearned other revenue	908		908
Total Deferred Inflows of Resources	<u>196,896</u>	<u>-</u>	<u>196,896</u>
FUND BALANCES			
Nonspendable		52,909	52,909
Restricted	33,808	8,202	42,010
Committed	2,069,244	1,345,807	3,415,051
Unassigned	1,362,585		1,362,585
Total Fund Balances	<u>3,465,637</u>	<u>1,406,918</u>	<u>4,872,555</u>
Total Liabilities and Fund Balances	<u>\$ 6,308,904</u>	<u>\$ 1,456,740</u>	
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds			17,171,446
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis			195,988
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:			
Bonds payable			(3,625,086)
Accrued interest on long-term obligations			(60,554)
Compensated absences payable			(150,881)
Other post-employment benefits payable			(108,125)
Net position of governmental activities			<u>\$ 18,295,343</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, 2014

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds		
Revenues:				Net Change in Fund Balances--Total Governmental Funds	\$ 870,461
Taxes	\$ 5,198,006		\$ 5,198,006	Amounts reported for governmental activities in the	
Licenses and permits	319,835	\$ 146,785	466,620	statement of activities are different because:	
Intergovernmental	190,131	240,559	430,690	Governmental funds report capital outlays as expenditures.	
Charges for services	485,835	156,376	642,211	However, in the statement of activities, the cost of those assets	
Interest and investment income	444	469	913	is allocated over their estimated useful lives as depreciation	
Miscellaneous	133,744		133,744	expense. This is the amount by which capital outlays exceeded	634,376
Total Revenues	<u>6,327,995</u>	<u>544,189</u>	<u>6,872,184</u>	depreciation expense in the current period.	
Expenditures:				Governmental funds report the effect of bond issuance premiums	
Current operations:				when debt is first issued, whereas these amounts are deferred and	
General government	1,498,885		1,498,885	amortized in the statement of activities.	35,384
Public safety	1,090,559	24,975	1,115,534	Revenues in the statement of activities that do not provide current	(103,517)
Highways and streets	382,132		382,132	financial resources are not reported as revenues in the funds.	
Health and welfare	66,568		66,568	Governmental funds only report the disposal of assets to the extent	
Sanitation	524,293		524,293	proceeds are received from the sale. In the statement of activities,	
Water distribution and treatment	332,122		332,122	a gain or loss is reported for each disposal. This is the net amount of	
Culture and recreation	420,843		420,843	the gains and losses on disposed capital assets reduced by the actual	21,000
Capital outlay	1,067,034	261,459	1,328,493	proceeds received from the sale of capital assets.	
Debt service:				Repayment of bond principal is an expenditure in the governmental	
Principal retirement	448,000		448,000	funds, but the repayment reduces long-term liabilities in the	448,000
Interest and fiscal charges	154,853		154,853	statement of net position.	
Total Expenditures	<u>5,985,289</u>	<u>286,434</u>	<u>6,271,723</u>	Proceeds from long-term obligations are reported as other financing	(270,000)
Excess revenues over (under) expenditures	<u>342,706</u>	<u>257,755</u>	<u>600,461</u>	sources in the funds, but long-term obligations increase long-term	
Other financing sources (uses):				liabilities in the statement of net position.	
Proceeds from bond issuance	270,000		270,000	In the statement of activities, interest is accrued on outstanding	
Transfers in	25,000	250,000	275,000	bonds and capital leases, whereas in governmental funds, an interest	617
Transfers out	(250,000)	(25,000)	(275,000)	expenditure is reported when due.	
Total other financing sources (uses)	<u>45,000</u>	<u>225,000</u>	<u>270,000</u>	Some expenses reported in the statement of activities, such as	
Net change in fund balances	<u>387,706</u>	<u>482,755</u>	<u>870,461</u>	compensated absences and other post-employment benefits do not	
Fund balances at beginning of year, as restated	<u>3,077,931</u>	<u>924,163</u>	<u>4,002,094</u>	require the use of current financial resources and, therefore, are not	
Fund balances at end of year	<u>\$ 3,465,637</u>	<u>\$ 1,406,918</u>	<u>\$ 4,872,555</u>	reported as expenditures in governmental funds.	(30,995)
				Change in Net Position of Governmental Activities	\$ 1,605,326

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2014

		Agency Funds
	ASSETS	
Cash and cash equivalents		\$ 15,167
Total Assets		<u>\$ 15,167</u>
	LIABILITIES	
Deposits		\$ 15,167
Total Liabilities		<u>\$ 15,167</u>

See accompanying notes to the basic financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2014

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.

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 statements are designed to present financial information of the Town at this more detailed level. The

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

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 is the Town's sole major governmental fund:

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.

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, 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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Basis of Accounting

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

1. Revenues – Exchange and Non-exchange Transactions:

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

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

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

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

2. Unearned Revenue:

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

3. Expenses/Expenditures:

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

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, 2014, the Town applied \$250,000 of its unappropriated fund balance to reduce taxes.

Investments

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

Taxes Receivable

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2014 are recorded as receivables net of reserves for estimated uncollectible of \$86,000.

Capital Assets

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

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

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

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

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 including the unamortized bond premium. The balance of the unamortized bond premium as of December 31, 2014 is \$122,586.

Accrued Liabilities and Long-Term Obligations

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

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

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

Fund Balance Policy

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

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

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

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.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense, the allowance for uncollectible receivables and the liability for other post-employment benefits.

NOTE 2--PROPERTY TAXES

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$766,629,864 as of April 1, 2014) and were due in two installments on July 1, 2014 and December 1, 2014. 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 \$4,165,866 and \$1,262,111 for the Lincoln-Woodstock Cooperative School District and Grafton County, respectively. The Town bears responsibility for uncollected taxes.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. The priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

NOTE 3--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2014, 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, 2014.

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$5,000,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

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

NOTE 4--DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2014 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 6,585,732
Investments	107,947
Statement of Fiduciary Net Position:	
Cash and cash equivalents	<u>15,167</u>
	<u>\$ 6,708,846</u>

Deposits and investments as of December 31, 2014 consist of the following:

Cash on hand	\$ 250
Deposits with financial institutions	6,600,649
Investments	<u>107,947</u>
	<u>\$ 6,708,846</u>

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

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

The Town has no policy regarding credit risk for its governmental funds as of December 31, 2014. The Trustees of Trust Funds and the Library Trustees also do not have a policy regarding credit risk.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

None of the investments as of December 31, 2014 are rated and are detailed as follow:

	<u>Investment Type</u>	<u>Fair Value</u>
State investment pool		<u>\$ 107,947</u>

Custodial Credit Risk

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

The Town's policy indicates that there must be some form of collateral securing funds in excess of the FDIC limit, witnessed by a written agreement and held at an independent third-party institution in the name of the Town. Of the Town's deposits with financial institutions at year end, \$6,045,529 was collateralized by securities held by the bank in the bank's name.

Investment in NHPDIP

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

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

NOTE 5--CAPITAL ASSETS

The following is a summary of changes in capital assets:

	<u>Balance</u> <u>1/1/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/14</u>
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in process	427,586	\$ 614,138		1,041,724
Total capital assets not being depreciated	<u>1,752,586</u>	<u>614,138</u>	<u>\$ -</u>	<u>2,366,724</u>
Other capital assets:				
Buildings and improvements	5,036,257	53,321		5,089,578
Vehicles and equipment	1,609,546	160,017	(45,054)	1,724,509
Land improvements	282,980			282,980
Infrastructure	15,944,645	333,859		16,278,504
Total other capital assets at historical cost	<u>22,873,428</u>	<u>547,197</u>	<u>(45,054)</u>	<u>23,375,571</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

Less accumulated depreciation for:				
Buildings and improvements	(1,830,657)	(109,361)		(1,940,018)
Vehicles and equipment	(945,215)	(133,768)	45,054	(1,033,929)
Land improvements	(148,890)	(10,984)		(159,874)
Infrastructure	(5,185,182)	(251,846)		(5,437,028)
Total accumulated depreciation	<u>(8,109,944)</u>	<u>(505,959)</u>	<u>45,054</u>	<u>(8,570,849)</u>
Total other capital assets, net	14,763,484	41,238	-	14,804,722
Total capital assets, net	<u>\$ 16,516,070</u>	<u>\$ 655,376</u>	<u>\$ -</u>	<u>\$ 17,171,446</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 37,731
Public safety	77,019
Highways and streets	173,061
Sanitation	34,844
Water distribution and treatment	144,106
Culture and recreation	39,198
	<u>\$ 505,959</u>

NOTE 6--DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety employees 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 general employees were 25.30% and 10.77%, respectively. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

Under State law (RSA-100:16), plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2014, 2013, and 2012 were \$240,674, \$190,987, and \$182,782 respectively, equal to the required contributions for those years.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

NOTE 7--OTHER POST-EMPLOYMENT BENEFITS

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

Annual OPEB Costs

The Town's December 31, 2014 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid, on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of thirty years. The Town's annual OPEB cost for the year ending December 31, 2014, including the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of January 1, 2013 is as follows:

Annual Required Contribution (ARC)	\$ 18,739
Interest on net OPEB obligation	3,670
Adjustment to ARC	<u>(4,234)</u>
Annual OPEB cost	18,175
Contributions made	<u>(1,799)</u>
Increase in net OPEB obligation	16,376
Net OPEB obligation - beginning of year	91,749
Net OPEB obligation - end of year	<u>\$ 108,125</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ended December 31, 2012, 2013, and 2014 are as follows:

Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation	Covered Payroll	OPEB Cost % of Payroll
12/31/2012	\$ 33,837	20.2%	\$ 74,896	\$ 1,236,283	6.06%
12/31/2013	\$ 17,181	1.9%	\$ 91,749	\$ 1,334,540	1.29%
12/31/2014	\$ 18,175	9.9%	\$ 108,125	\$ 1,367,904	1.33%

The Town's net OPEB obligation as of December 31, 2014 is recognized as a liability in these financial statements.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

Funded Status and Funding Progress for OPEB

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

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

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

Actuarial Methods and Assumptions for OPEB

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

In the January 1, 2013 actuarial valuation the Entry Age Normal Cost Method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend of 9% reduced by 1% decrements to an ultimate 5.0% long-term rate for all healthcare benefits after four years. The amortization costs for the initial Unfunded Actuarial Accrued Liability (UAAL) is a level percentage of payroll for a period of thirty years on a closed group basis. This has been calculated assuming the amortization payment increases at a rate of 2.5% per year, and a remaining amortization period of 25 years as of December 31, 2014.

NOTE 8--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.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

Changes in Long-Term Obligations – The following is a summary of debt transactions of the Town for the year ended December 31, 2014:

Type	Balance 1/1/14	Additions	Reductions	Balance 12/31/14	Current Portion
Bonds payable	\$ 3,680,500	\$ 270,000	\$ 448,000	\$ 3,502,500	\$ 503,599
Unamortized bond premium	157,970		35,384	122,586	31,476
Total bonds payable	3,838,470	270,000	483,384	3,625,086	535,075
Compensated absences	136,262	18,615	3,996	150,881	
Totals	<u>\$ 3,974,732</u>	<u>\$ 288,615</u>	<u>\$ 487,380</u>	<u>\$ 3,775,967</u>	<u>\$ 535,075</u>

General long-term debt – Bonds payable at December 31, 2014 consist of the following General Obligation issues:

\$2,050,000 - 2003 Water Projects Bond due in annual installments of \$105,000 through August 15, 2013; and decreasing to \$100,000 through August 15, 2023; interest at 3.5% to 4.9%.	\$ 900,000
\$1,200,000 - 2003 Wastewater Treatment Bonds due in annual installments of \$60,000 through August 15, 2023; interest at 3.5% to 4.9%.	540,000
\$1,390,600 - 2012 Refunded Water Bonds due in annual installments of \$15,500 to \$148,000 through February 15, 2022; including interest of 2.0% to 5.0%.	1,117,500
\$1,150,000 - Multi-Road Improvement Project due in annual installments of \$110,250 to \$152,736, including interest of 2.78% through August 15, 2020.	645,000
\$270,000 - River Intake Reconstruction Project, due in semi-annual installments of \$28,699, including interest of 2.25%, through June 1, 2019.	270,000
\$300,000 - 2005 Community Building Note due in annual installments of \$36,448, including interest at 4.0% through July 26, 2015.	30,000
Add: Unamortized bond premium	3,502,500
	122,586
	<u>\$ 3,625,086</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

Summary of Debt Service Requirements to Maturity – The annual requirements to amortize General Obligation Bonds as of December 31, 2014 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2015	\$ 503,599	\$ 145,932	\$ 649,531
2016	479,748	121,854	601,602
2017	487,951	104,881	592,832
2018	490,167	84,100	574,267
2019	498,535	66,087	564,622
2020-2024	<u>1,042,500</u>	<u>97,982</u>	<u>1,140,482</u>
	3,502,500	620,836	4,123,336
Add: <i>Bond premium</i>	<u>122,586</u>		<u>122,586</u>
	<u>\$ 3,625,086</u>	<u>\$ 620,836</u>	<u>\$ 4,245,922</u>

Authorized and Unissued Debt – Long-term debt authorized and unissued at December 31, 2014 is as follows:

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

NOTE 9--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 and budgetary transfers from the General Fund to the Nonmajor Governmental Funds.

Interfund balances at December 31, 2014 are as follows:

	<u>Due from</u>		<u>Totals</u>
	<u>General</u>	<u>Nonmajor</u>	
<u>Due to</u>	<u>Fund</u>	<u>Governmental</u>	
		<u>Funds</u>	
General Fund		\$ 1,000	\$ 1,000
Nonmajor Governmental Funds	<u>\$ 466,804</u>		<u>466,804</u>
Totals	<u>\$ 466,804</u>	<u>\$ 1,000</u>	<u>\$ 467,804</u>

During the year, several interfund transactions occurred between funds. The transfers between the General Fund and Nonmajor Governmental Funds were made in accordance with budgetary authorizations to support the Town's programs.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

Interfund transfers for the year ended December 31, 2014 are as follows:

	Transfer from		
	General	Nonmajor	
Transfer to	Fund	Governmental	Totals
General Fund		\$ 25,000	\$ 25,000
Nonmajor Governmental Funds	\$ 250,000		250,000
	<u>\$ 250,000</u>	<u>\$ 25,000</u>	<u>\$ 275,000</u>

NOTE 10--RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2014 as follows:

Permanent funds - principal	\$ 52,909
Permanent funds - income	8,202
Unexpended bond proceeds	33,808
	<u>\$ 94,919</u>

NOTE 11--COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2014 are as follows:

	General	Nonmajor	Total
Fund Balances	Fund	Governmental	Governmental
		Funds	Funds
<i>Nonspendable:</i>			
Permanent Funds - Endowments		\$ 52,909	\$ 52,909
<i>Restricted for:</i>			
Permanent Funds - Income		8,202	8,202
Unexpended bond proceeds	\$ 33,808		33,808
<i>Committed for:</i>			
Continuing appropriations	131,428		131,428
Encumbrances	6,798		6,798
Subsequent year expenditures	2,650		2,650
Capital Reserve Fund	1,907,245		1,907,245
Cemetery Expendable Trust Fund	21,123		21,123
Police Special Details Fund		15,951	15,951
Water Tap Fees Fund		274,606	274,606
Water Impact Fees Fund		292,250	292,250
Capital Projects Fund		253,929	253,929
FEMA Bridge Capital Projects Fund		509,071	509,071
<i>Unassigned for:</i>			
Unassigned - General operations	1,362,585		1,362,585
	<u>\$ 3,465,637</u>	<u>\$ 1,406,918</u>	<u>\$ 4,872,555</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

NOTE 12—CONTINGENT LIABILITIES

Litigation

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

NOTE 13—RESTATEMENT OF EQUITY

During the year ended December 31, 2014, it was determined that the Water Tap Fees Fund, previously reported as part of the General Fund under the requirements of GASB Statement 54, should be reported as a separate Nonmajor Governmental Fund. The impact of the restatement on the governmental funds is as follows:

	General Fund	Nonmajor Governmental Funds
Fund balance - January 1, 2014 (as previously reported)	\$ 3,250,854	\$ 751,240
Amount of restatement due to:		
Reclassification of Water Tap Fees Fund	(172,923)	172,923
Fund balance - January 1, 2014, as restated	<u>\$ 3,077,931</u>	<u>\$ 924,163</u>

NOTE 14—IMPLEMENTATION OF FUTURE ACCOUNTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, which the Town is required to implement in the year ending December 31, 2015. Management believes that this pronouncement will have a potentially significant impact on the District's government wide financial statements. The Town will have to report its estimated proportional share of the New Hampshire Retirement System's unfunded pension liability in the financial statements for the fiscal years beginning after June 15, 2014.

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Taxes	\$ 5,128,047	\$ 5,128,047	\$ 5,094,489	\$ (33,558)
Licenses and permits	260,200	260,200	319,835	59,635
Intergovernmental	191,182	191,182	190,131	(1,051)
Charges for services	501,917	501,917	485,835	(16,082)
Interest income	120	120	303	183
Miscellaneous	59,935	59,935	133,744	73,809
Total Revenues	<u>6,141,401</u>	<u>6,141,401</u>	<u>6,224,337</u>	<u>82,936</u>
Expenditures:				
Current operations:				
General government	1,503,489	1,503,489	1,494,890	8,599
Public safety	1,114,080	1,114,080	1,090,559	23,521
Highways and streets	393,128	376,985	382,132	(5,147)
Health and welfare	87,715	87,715	66,568	21,147
Sanitation	547,769	547,769	524,293	23,476
Water distribution and treatment	314,028	314,028	333,669	(19,641)
Culture and recreation	434,637	434,637	420,843	13,794
Capital outlay	440,785	325,500	332,125	(6,625)
Debt service:				
Principal retirement	463,075	463,075	448,000	15,075
Interest and fiscal charges	139,780	139,780	154,853	(15,073)
Total Expenditures	<u>5,438,486</u>	<u>5,307,058</u>	<u>5,247,932</u>	<u>59,126</u>
Excess revenues over expenditures	<u>702,915</u>	<u>834,343</u>	<u>976,405</u>	<u>142,062</u>
Other financing sources (uses):				
Proceeds from bond payable	270,000	270,000	270,000	-
Transfers in	25,000	25,000	25,000	-
Transfers out	(1,421,846)	(1,421,846)	(1,421,845)	1
Total other financing sources (uses)	<u>(1,126,846)</u>	<u>(1,126,846)</u>	<u>(1,126,845)</u>	<u>1</u>
Net change in fund balance	(423,931)	(292,503)	(150,440)	142,063
Fund balance at beginning of year				
- Budgetary Basis	<u>1,876,899</u>	<u>1,876,899</u>	<u>1,876,899</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,452,968</u>	<u>\$ 1,584,396</u>	<u>\$ 1,726,459</u>	<u>\$ 142,063</u>

SCHEDULE 2

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Funding Progress for Other Post-Employment Benefits

For the Year Ended December 31, 2014

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

See accompanying notes to the required supplementary information

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2014

NOTE 1--BUDGET TO ACTUAL RECONCILIATION

General Fund

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

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 6,622,995	\$ 6,235,289
Difference in property taxes meeting susceptible to accrual criteria	(103,517)	
Non-budgetary revenues and expenditures	(141)	(741,655)
Budgetary transfers out		1,171,845
Encumbrances, December 31, 2013		(2,500)
Encumbrances, December 31, 2014		6,798
Per Schedule 1	<u>\$ 6,519,337</u>	<u>\$ 6,669,777</u>

NOTE 2--BUDGETARY FUND BALANCES

The components of the budgetary fund balance for the General Fund at December 31, 2014 are as follows:

<i>Restricted:</i>	
Unexpended bond proceeds	\$ 33,808
<i>Committed:</i>	
Subsequent year's expenditures	134,078
<i>Unassigned:</i>	
Unassigned - General Operations	<u>1,558,573</u>
	<u>\$ 1,726,459</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
December 31, 2014

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

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

SCHEDULE A
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2014

	Special Revenue Funds	Permanent Fund	FEMA Bridge Capital Project Fund	Capital Projects Fund	Combining Totals
ASSETS					
Cash and cash equivalents	\$ 497,647	\$ 61,111		\$ 217,538	\$ 776,296
Investments	70,209			33,266	103,475
Accounts receivable	1,780				1,780
Due from other governments			\$ 108,385		108,385
Due from other funds	14,795		448,884	3,125	466,804
Total Assets	<u>584,431</u>	<u>61,111</u>	<u>557,269</u>	<u>253,929</u>	<u>1,456,740</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>\$ 584,431</u>	<u>\$ 61,111</u>	<u>\$ 557,269</u>	<u>\$ 253,929</u>	<u>\$ 1,456,740</u>
LIABILITIES					
Accounts payable			\$ 48,198		\$ 48,198
Accrued expenses	\$ 624				624
Due to other funds	1,000				1,000
Total Liabilities	<u>1,624</u>	<u>\$ -</u>	<u>48,198</u>	<u>\$ -</u>	<u>49,822</u>
DEFERRED INFLOWS OF RESOURCES					
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable		52,909			52,909
Restricted		8,202			8,202
Committed	582,807		509,071	253,929	1,345,807
Total Fund Balances	<u>582,807</u>	<u>61,111</u>	<u>509,071</u>	<u>253,929</u>	<u>1,406,918</u>
Total Liabilities and Fund Balances	<u>\$ 584,431</u>	<u>\$ 61,111</u>	<u>\$ 557,269</u>	<u>\$ 253,929</u>	<u>\$ 1,456,740</u>

SCHEDULE A-1
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2014

	Police Special Details <u>Fund</u>	Water Tap Fee <u>Fund</u>	Water Impact Fees <u>Fund</u>	Total Nonmajor Special Revenue <u>Funds</u>
ASSETS				
Cash and cash equivalents		\$ 274,606	\$ 223,041	\$ 497,647
Investments			70,209	70,209
Accounts receivable	\$ 1,780			1,780
Due from other funds	14,795			14,795
Total Assets	<u>16,575</u>	<u>274,606</u>	<u>293,250</u>	<u>584,431</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>\$ 16,575</u>	<u>\$ 274,606</u>	<u>\$ 293,250</u>	<u>\$ 584,431</u>
LIABILITIES				
Accrued expenses	\$ 624			\$ 624
Due to other funds			\$ 1,000	1,000
Total Liabilities	<u>624</u>	<u>\$ -</u>	<u>1,000</u>	<u>1,624</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Committed	15,951	274,606	292,250	582,807
Total Fund Balances	<u>15,951</u>	<u>274,606</u>	<u>292,250</u>	<u>582,807</u>
Total Liabilities and Fund Balances	<u>\$ 16,575</u>	<u>\$ 274,606</u>	<u>\$ 293,250</u>	<u>\$ 584,431</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, 2014

	Special Revenue Funds	Permanent Fund	FEMA Bridge Capital Project Fund	Capital Projects Fund	Combining Totals
Revenues:					
Licenses and permits	\$ 101,510			\$ 45,275	\$ 146,785
Intergovernmental			\$ 240,559		240,559
Charges for services	156,376				156,376
Interest and investment income	283	\$ 7		179	469
Total Revenues	<u>258,169</u>	<u>7</u>	<u>240,559</u>	<u>45,454</u>	<u>544,189</u>
Expenditures:					
Current operations:					
Public safety	24,975				24,975
Capital outlay			261,459		261,459
Total Expenditures	<u>24,975</u>	<u>-</u>	<u>261,459</u>	<u>-</u>	<u>286,434</u>
Excess revenues over (under) expenditures	<u>233,194</u>	<u>7</u>	<u>(20,900)</u>	<u>45,454</u>	<u>257,755</u>
Other financing sources (uses):					
Transfers in			250,000		250,000
Transfers out	(25,000)				(25,000)
Total other financing sources (uses)	<u>(25,000)</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>225,000</u>
Net change in fund balances	208,194	7	229,100	45,454	482,755
Fund balances at beginning of year	<u>374,613</u>	<u>61,104</u>	<u>279,971</u>	<u>208,475</u>	<u>924,163</u>
Fund balances at end of year	<u>\$ 582,807</u>	<u>\$ 61,111</u>	<u>\$ 509,071</u>	<u>\$ 253,929</u>	<u>\$ 1,406,918</u>

SCHEDULE B-1

TOWN OF LINCOLN, NEW HAMPSHIRE

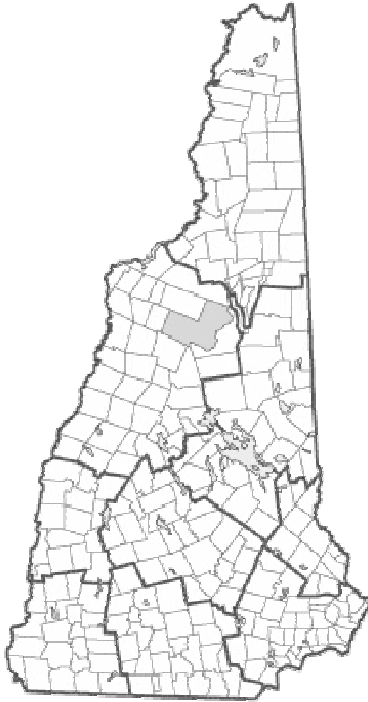
Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds - All Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Police Special Details Fund	Water Tap Fee Fund	Water Impact Fees Fund	Total Nonmajor Special Revenue Funds
Revenues:				
Licenses and permits		\$ 101,510		\$ 101,510
Charges for services	\$ 29,926		\$ 126,450	156,376
Interest and investment income		173	110	283
Total Revenues	<u>29,926</u>	<u>101,683</u>	<u>126,560</u>	<u>258,169</u>
Expenditures:				
Current operations:				
Public safety	<u>24,975</u>			<u>24,975</u>
Total Expenditures	<u>24,975</u>	<u>-</u>	<u>-</u>	<u>24,975</u>
Excess revenues over (under) expenditures	<u>4,951</u>	<u>101,683</u>	<u>126,560</u>	<u>233,194</u>
Other financing (uses):				
Transfers out	<u>(25,000)</u>			<u>(25,000)</u>
Total other financing (uses)	<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>(25,000)</u>
Net change in fund balances	(20,049)	101,683	126,560	208,194
Fund balances at beginning of year	<u>36,000</u>	<u>172,923</u>	<u>165,690</u>	<u>374,613</u>
Fund balances at end of year	<u>\$ 15,951</u>	<u>\$ 274,606</u>	<u>\$ 292,250</u>	<u>\$ 582,807</u>

Town of Lincoln Community Profile



Lincoln, NH

Community Contact

Town of Lincoln
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Municipal Office Hours

Monday through Friday, 8 am - 4:30 pm

County
Labor Market Area
Tourism Region
Planning Commission
Regional Development

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

Election Districts

US Congress
Executive Council
State Senate
State Representative

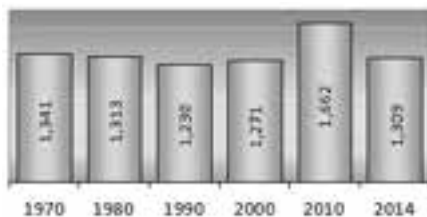
District 2
District 1
District 1
Grafton County District 5

Incorporated: 1764

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

Villages and Place Names: North Lincoln, Stillwater

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



Population Trends: Population change for Lincoln totaled 81 over 54 years, from 1,228 in 1960 to 1,309 in 2014. The largest decennial percent change was a 31 percent increase between 2000 and 2010. The 2014 Census estimate for Lincoln was 1,309 residents, which ranked 170th among New Hampshire's incorporated cities and towns.

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



Economic & Labor Market Information Bureau, NH Employment Security, January 2016. Community Response Received 5/22/2015

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, 2015		\$6,416,428	
Budget: School Appropriations, 2015-2016		\$7,629,163	
Zoning Ordinance		1986/13	
Master Plan		2003	
Capital Improvement Plan		Yes	
Industrial Plans Reviewed By		Planning Board	
Boards and Commissions			
Elected:	Selectmen; Library; Cemetery; Trust Funds; Budget		
Appointed:	Planning; Zoning		
Public Library	Lincoln Public		
EMERGENCY SERVICES			
Police Department		Full-time	
Fire Department		Volunteer	
Emergency Medical Service		Private	
Nearest Hospital(s)		Distance	Staffed Beds
Speare Memorial, Plymouth		23 miles	25
Littleton Regional, Littleton		28 miles	25
Cottage Hospital, Woodsville		26 miles	25
UTILITIES			
Electric Supplier		NH Electric Coop	
Natural Gas Supplier		None	
Water Supplier		Municipal	
Sanitation		Municipal	
Municipal Wastewater Treatment Plant		Yes	
Solid Waste Disposal			
Curbside Trash Pickup		None	
Pay-As-You-Throw Program		No	
Recycling Program		Mandatory	
Telephone Company		Fairpoint	
Cellular Telephone Access		Yes	
Cable Television Access		Yes	
Public Access Television Station		Yes	
High Speed Internet Service:	Business	Yes	
	Residential	Yes	
PROPERTY TAXES		(NH Dept. of Revenue Administration)	
2014 Total Tax Rate (per \$1000 of value)		\$13.80	
2014 Equalization Ratio		91.6	
2014 Full Value Tax Rate (per \$1000 of value)		\$12.85	
2014 Percent of Local Assessed Valuation by Property Type			
Residential Land and Buildings		82.7%	
Commercial Land and Buildings		14.2%	
Public Utilities, Current Use, and Other		3.2%	
HOUSING		(ACS 2010-2014)	
Total Housing Units		2,969	
Single-Family Units, Detached or Attached		2,028	
Units in Multiple-Family Structures:			
Two to Four Units in Structure		362	
Five or More Units in Structure		430	
Mobile Homes and Other Housing Units		149	

DEMOGRAPHICS		(US Census Bureau)	
Total Population		Community	County
2014	1,309		89,360
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) 2010-2014			
Population by Gender			
Male	765	Female	544
Population by Age Group			
Under age 5			63
Age 5 to 19			262
Age 20 to 34			172
Age 35 to 54			299
Age 55 to 64			254
Age 65 and over			259
Median Age			49.0 years
Educational Attainment, population 25 years and over			
High school graduate or higher			88.2%
Bachelor's degree or higher			14.8%
INCOME, INFLATION ADJUSTED \$		(ACS 2010-2014)	
Per capita income			\$25,528
Median family income			\$48,594
Median household income			\$41,548
Median Earnings, full-time, year-round workers			
Male			\$30,781
Female			\$32,750
Individuals below the poverty level			20.0%
LABOR FORCE		(NHES – ELMI)	
Annual Average	2004		2014
Civilian labor force	749		651
Employed	720		619
Unemployed	29		32
Unemployment rate	3.9%		4.9%
EMPLOYMENT & WAGES		(NHES – ELMI)	
Annual Average Covered Employment	2004		2014
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	2,131		1,758
Average Weekly Wage	\$ 391		\$ 519
Government (Federal, State, and Local)			
Average Employment	130		154
Average Weekly Wage	\$ 637		\$ 733
Total, Private Industry plus Government			
Average Employment	2,261		1,912
Average Weekly Wage	\$ 405		\$ 536
If “n” appears, data do not meet disclosure standards.			

EDUCATION AND CHILD CARE

Schools students attend: **Grades K-12 are part of Lincoln-Woodstock Cooperative (Lincoln, Woodstock)** District: **SAU 68**
 Career Technology Center(s): **Hugh J. Gallen Career & Technical Center; White Mountains RHS** Region: **3**

Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	1	1	1	
Grade Levels	K 1-5	6-8	9-12	
Total Enrollment	137	77	106	

Nearest Community College: **Lakes Region**

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

2015 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing)

Total Facilities: **3** Total Capacity: **83**

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

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		97 miles	
Boston, Mass.		131 miles	
New York City, NY		336 miles	
Montreal, Quebec		191 miles	

COMMUTING TO WORK (*ACS 2010-2014*)

Workers 16 years and over	
Drove alone, car/truck/van	72.0%
Carpooled, car/truck/van	3.9%
Public transportation	0.0%
Walked	12.8%
Other means	5.2%
Worked at home	6.0%
Mean Travel Time to Work	15.2 minutes

Percent of Working Residents: ACS 2010-2014

Working in community of residence	67.6
Commuting to another NH community	29.5
Commuting out-of-state	2.9

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**

2015 Vital Statistics

Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2015

Date of Birth	Child's Name	Father's Name	Mother's Name	Place of Birth
05/11/2015	Harper Nicole Sells	Christian Sells	Jaclyn Sells	Plymouth, NH
08/31/2015	Violet Christine Schirduan	Paul Schirduan	Maria Schirduan	Littleton, NH
09/10/2015	Mae Josephine Plant	Brian Plant	Kristene Klepser	Concord, NH
11/16/2015	Sydney Marie Tarr	Scott Tarr	Kaitlin Maier	Laconia, NH

2015 Vital Statistics

Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2015

<u>Date of Marriage</u>	<u>Person A's Name</u>	<u>Person A's Residence</u>	<u>Person B's Name</u>	<u>Person B's Residence</u>	<u>Place of Marriage</u>
07/27/2015	Kane C. Boris	Lincoln, NH	Amy Carvalho	Lincoln, NH	Lincoln
09/11/2015	Andrew C. Preston	Alloa, UK	Bridie N. Grant	Lincoln, NH	Lincoln

2015 Vital Statistics

Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2015

<u>Date of Death</u>	<u>Decedent's Name</u>	<u>Father's Name</u>	<u>Mother's Maiden Name</u>	<u>Place of Death</u>	<u>Military</u>
01/28/2015	Dorothy Cushing	John Burrill	Edyth Roberts	Hanover	Y
02/27/2015	Bernadette Fox	Arthur Fournier	Arthemise Dionne	Littleton	N
03/14/2015	John Riley	Lawrence Riley	Jacqueline Edes	Plymouth	Y
04/12/2015	Virginia Roberts	Sander MacDonald	Jeann Dory	Lincoln	N
04/23/2015	Gilles Dumont	Ovide Dumont	Maria Deblois	Woodsville	N
05/12/2015	Robert Noseworthy	John Noseworthy	Josephine Adams	Laconia	Y
05/23/2015	Wilfred Ledger	Thomas Ledger	Alma Poirier	Lincoln	Y
06/17/2015	Richard Savoy	Leo Savoy	Simonne Landry	Lincoln	Y
07/23/2015	Catherine Reardon	Perley Connery	Eva Fontaine	Laconia	N
08/23/2015	Mary Bourassa	Bertram Albee Jr.	Mary Parrish	Lebanon	N
10/15/2015	Donald Corb	Stanley Corb	Elizabeth Eldridge	North Haverhill	Y
11/01/2015	Richard Thornton	John Thornton	Josephine Cronin	Laconia	N

~ NOTES ~



Town of Lincoln

Personnel Memorandum HOLIDAYS for Calendar Year 2016

The following will be holidays for Town Employees during the calendar year 2016.

New Year's Day	Friday, Jan. 1
Martin Luther King Day	Monday, Jan. 18
President's Day	Monday, Feb. 15
Memorial Day	Monday, May 30
Independence Day	Monday, July 4
Labor Day	Monday, Sept. 5
Columbus Day	Monday, Oct. 10
Thanksgiving Day	Thursday, Nov. 24
Day after Thanksgiving	Friday, Nov. 25
Christmas Day	Monday, Dec. 26

In addition to the above noted holidays, Town employees who are employed on a full-time basis are eligible for one (1) additional floating holiday. Employee selects holiday with the approval of immediate supervisor.

