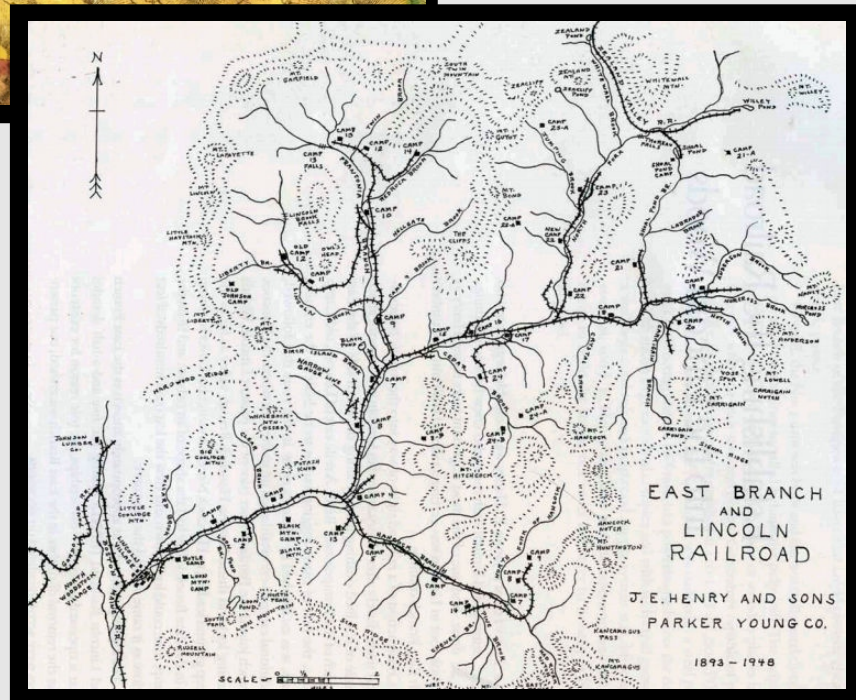


Lincoln New Hampshire Town Report 2018



The town of Lincoln has a rich heritage and long history. Much of this history has been documented by the Upper Pemigewasset Historical Society, which maintains its headquarters at a beautiful old building on Church Street. Many documents and photographs are also available on a web site at www.logginginlincoln.com.



Town of Lincoln

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



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

PUBLIC NOTICE

PLEASE NOTE THE NEW TIME FOR TOWN MEETING!

**MARCH 12th, 2019 TOWN MEETING WILL
BEGIN**

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

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

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

Table of Contents

Town Officers.....	5
Selectmen's Report	9
Town Manager	11
Public Works Department.....	13
Planning and Zoning Department.....	14
Police Department.....	21
Emergency Management Department.....	22
Fire Department	23
Forest Fire Warden and State Ranger	24
Health Officer's Report	25
Welfare Officer's Report.....	26
Library Report	27
Cemetery Trustees.....	28
Lincoln-Woodstock Recreation Department	30
Pemigewasset River Local Advisory Committee	34
Solid Waste Facility	36
Tax Collector MS-61	38
Town Clerk's Report	40
Statement of Appropriations	41
Summary of Valuation.....	42
Treasurer's Report.....	44
Trustees of the Trust Fund	46
Statement of Budgeted and Actual Revenues.....	47
Detailed Statement of Payments	48
Minutes of Town Meeting	54
Warrant and Budget 2019.....	67
Inventory of Property	87
Payroll by Department	88
Long Term Debt Schedule.....	91
North Country Council	97
Linwood Ambulance Service	99
Ammonoosuc Community Health Services.....	102
Lincoln-Woodstock Chamber of Commerce	103
CADY Report.....	104
UNH Cooperative Extension.....	105
White Mountain Mental Health.....	106
The Linwood Educational Trust Fund, Inc.....	107
North Country Home Health & Hospice Agency	108
Financial Statements and Independent Auditor's Report	109
Community Profiles.....	156
Vital Statistics.....	159

STATE OF NEW HAMPSHIRE
Executive Council

JOSEPH D. KENNEY
EXECUTIVE COUNCILOR
DISTRICT ONE



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

Annual Report of District One Executive Councilor Joseph Kenney
January 3rd, 2018

Moving into 2019, this will be my last year as your Executive Councilor, I have thoroughly enjoyed serving you and working with many great local, county and state officials. I have been honored and grateful to have your trust for the past five years.

The Governor, Executive Council and Legislature have worked on many important issues such as the heroin, fentanyl and opioid crisis, workforce development, infrastructure improvement, school safety infrastructure, youth and family services and protection of our natural resources.

In 2018, I was proud to be a part of the Friendship House dedication in Bethlehem, the Fifth Glen House Hotel dedication near Mount Washington, the State Liquor store dedications in Colebrook and Lancaster and state land transfer near Mascoma Lake Park in Enfield. I have worked with dozens of small business owners to assist them throughout the regulatory process to open their businesses. The State is moving forward in a positive direction to sell the Rumney and Shelburne rest stop areas that have been closed for many years. I remain close to the Lakeshore Redevelopment Planning Commission in the development of the "Old State Property" in Laconia. Many communities such as Newport, Colebrook and Bristol are going through economic development revitalization and I have assisted them with funding ideas and with state and federal contacts.

There are over a thousand volunteers who serve on our State Boards and Commissions. I have had the pleasure to vote for many of them in District 1. The Council has confirmed 6 Circuit Court Judges, 2 Superior Court Judges and 1 State Supreme Judge(s) in 2018. In 2018, there were 1.7 billion dollars in expenditures, 6.4 billion in working capital and the Council passed 1775 contract items.

The Ten Year Transportation Improvement Plan, working with the NHDOT and the Regional Planning Commissions will commence in the New Year. The new Council will address the needs of the State and conduct hearings later in the summer and subsequently pass on a plan to the Governor for his consideration prior to it going to the NH Legislature. In the past, the plan has focused on preservation, maintenance and safety of existing pavement and bridge infrastructures throughout the state. Over \$16 million in federal funds was provided to NH for the Congestion, Mitigation, and Air Quality (CMAQ) program of which 16 grant applications were accepted. One of those grants, is the Conway Rec Path Project for \$1.2 million. Contact William Watson at NHDOT for any additional details at 271-3344.

The Governor and Council are looking for volunteers to serve on the dozens of state boards and commissions. If you are interested, please send your resume to Governor Chris Sununu, State House, 107 North Main Street, Concord, NH 03301, attention Eliot Gault Director of Appointments/Liaison or at (603) 271-8790. A complete list of all state boards and commissions is available at the NH Secretary of State website at www.sos.nh.gov/redbook/index.htm

The Executive Council office has available the following informational items: NH Constitutions, tourist maps, consumer protection handbooks, etc. Some Councilors periodically email their weekly schedule and other items of note. If you would like to be included on this list, contact our office at 271-3632. There is also an active internship program for college students and others who might be interested so please contact our office to discuss this with our staff at any time.

Best Regards - Joe

TOWN OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2018

(includes elected & appointed officials & department heads)

Board of Selectmen

Jayne Ludwig
(Term expires 2021)

O.J. Robinson
(Term expires 2020)

Tamra Ham,
(Term expires 2019)

Town Manager

Alfred “Butch” Burbank

Moderator

Robert Wetherell
(Term expires 2021)

Treasurer

Julie Rolando

Town Clerk & Tax Collector

Johnna Hart & Lisa Philbrick (Interim)
(Town Clerk Term Expires 2020)

Public Works Superintendent

Nathan Hadaway

Police Chief / Emergency Management Director

Theodore Smith (October, 2018) & Chad Morris (2019)

Fire Chief & Code Compliance/Health Officer

Ronald Beard

Library Director

Carol Riley

Recreation Director

Tara Tower

Town Planner

Carole Bont

Solid Waste Facility Manager

Nathan Hadaway

TOWN OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2018

Administrator Assistant/ Human Resource & Welfare Officer

Jane Leslie

Supervisors of the Checklist

Carol Riley (Term expires 2022)
Laurel Kuplin (Term expires 2023)
Janet Peltier (Term expires 2024)

Budget Committee

Jayne Ludwig, *Selectmen's Representative*

Term Expires 2019

Tracy Brumlik
Dennis Ducharme
Herbert Gardner-Vice Chairman
Lawrence Sweeney
Lutz Wallem (*Appointed*)

Term Expires 2020

Paul Beaudin
Susan Chenard
Beverly Hall

Term Expires 2021

Jack Daly
Cynthia S. Lloyd
Michael J. Simons-Chairman
James Spanos

Library Trustees

Ivan Strickon (Term expires 2019)
Nancy R Sweeney (Term expires 2019)
Joseph J. Bujeaud (Term expires 2020)
Gail W. Tremblay (Term expires 2021)
Russ Bradshaw (Term expires 2021)

Cemetery Trustees

Peter Govoni (Term expires 2019)
William Conn (Term expires 2020)
Katrina A. Mack (Term expires 2021)

Trustee of Trust Funds

Herbert Gardner (Term expires 2019)
Beverly Hall (Term expires 2020)
Lutz N. Wallem (Term expires 2021)

Planning Board Committee

O.J. Robinson – *Selectmen's Representative*

Term Expires 2019

Deanne Chrystal – *Alternate*
Steve Noseworthy
James Spanos

Term Expires 2020

Callum Grant – *Alternate*

Term Expires 2021

Joe Chenard
Mark Ehrman
Paula Strickon – *Alternate*

Zoning Board of Adjustment

Term Expires 2019

Ray D'Amante
John Ham
Don Landry – *2-Years*
James Martin – *Alternate*

Term Expires 2020

Delia Sullivan
Myles Moran – *Alternate*

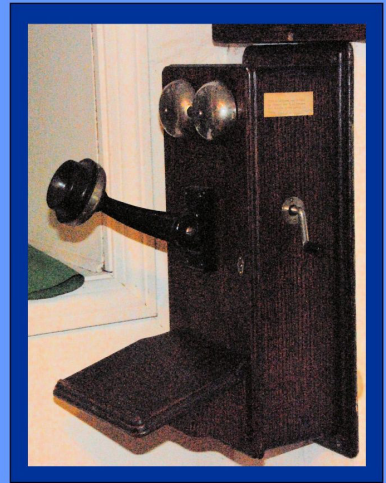
Term Expires 2021

Jack Daly

District 5 Grafton County State Representative

Bonnie Ham

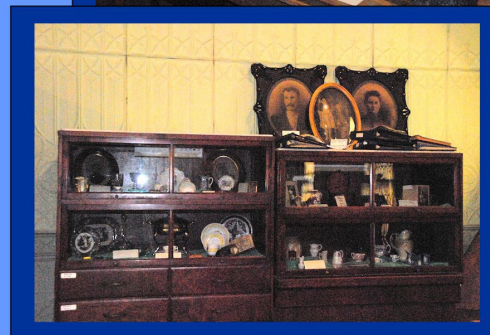
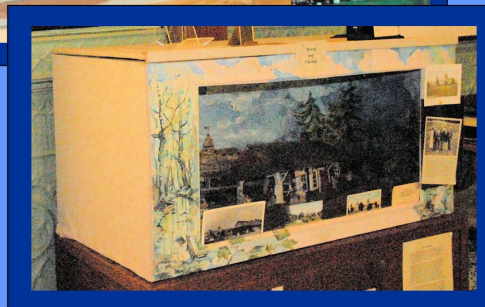
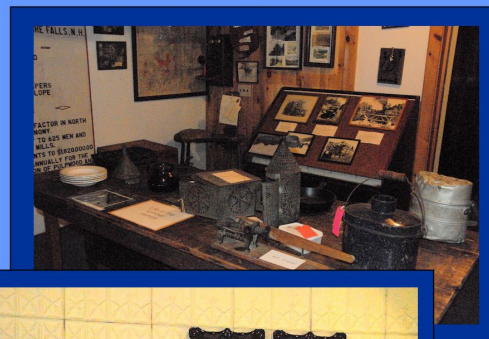
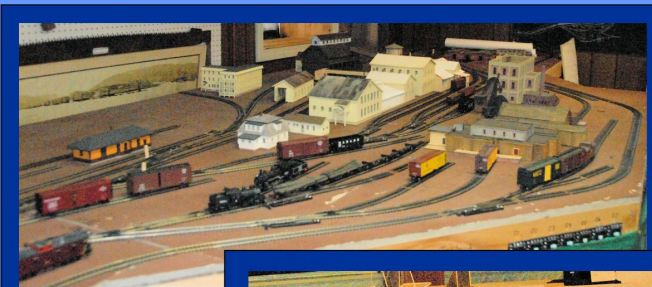
Without community service, we would not have a strong quality of life. It's important to the person who serves as well as the recipient. It's the way in which we ourselves grow and develop. –Dr. Dorothy Height



Lincoln's history actually goes back to 1764, when Benning Wentworth, the Royal Governor of The Province of New Hampshire, in the name of King George III, granted 32,456 acres to a group of about 70 investors from Connecticut. The leaders of that group were James Avery and Jeremiah Clement. It's likely that neither they, nor others of their group, ever saw their new town. They were land investors, not settlers. No one lived in Lincoln until about 1782, when Nathan Kinsman, and a few other hardy folk moved to Lincoln. The 1790 census list 22 residents in Lincoln. The somewhat complicated early history of the town is well told in the "Bicentennial Commemorative Book of the Town of Lincoln, New Hampshire, 1764-1964". Interestingly, in the early days, the actual town was not where it is today; it was north of it's present location, along the road to Franconia Notch. *Text courtesy of www.logginginlincoln.com.*



(Board Members l. to r.) Donna Thompson, Vice President - David Thompson - Cindy Lloyd
Carol Riley, President - Carol Govoni - Janet Peltier, Treasurer - Laurel Kuplin, Secretary



Lincoln Board of Selectmen Annual Report 2018

The Town experienced both progress and setbacks in 2018.

The Pollard Rd. sidewalk was completed and has seen high usage. Some residents expressed dissatisfaction with the curved route around drainage basins and have urged the Town to install a different type of catch basin that will allow for a straighter sidewalk. There is enough money left in this project budget to fund this improvement in 2019.

We knew the West Street project was going to be complicated. We hired the lowest-bidding contractor who appeared to be sufficiently qualified to do this project, however, neither our Town Engineer nor Public Works Director was satisfied with the pace or quality of the work. At the end of 2018, the project remains substantially incomplete and we have reached an agreement with the contractor that allows us to find another firm to complete the project. Our apologies to all who live on West Street, as instead of being repaired, the road is now in worse condition.

The levee repair is another project that remains unfinished due to both weather and unforeseen construction problems. While being repaired, the levee sustained further damage from high water flows. This delayed the unfinished part of the levee, but also required additional time to reconstruct sections that were already completed. The deepest part of levee base remains unfinished. The contractors and engineers have struggled to drill the required holes and pour concrete for the newly designed levee base. This project will also continue into 2019.

The same high water event also damaged our sewer lagoons. The Town Engineer designed repairs and received the necessary approvals and permitting so that this project can go out to bid and be completed in early 2019.

An unexpected drop in water pressure during a high water use event initiated a study of the Town's fire flow capabilities. We learned from an engineering study that the Town does not have sufficient fire flow capacity in much of the Town. While some areas could be supplied with ample water and pressure, it would cause some higher elevation areas to drop below the minimum allowed pressure.

As a result of this report, an ad-hoc Water Study Committee was formed to look at the entire water system in Town. The goal is to set a path toward determining what the Town should do to provide water for both fire fighting and domestic usage. The committee has made progress and is a great example of community members getting involved to solve complex problems.

The committee supports the idea of installing water meters to measure water usage. Although costly, water meters will reduce future operating and capital expenses and provide the following benefits:

- Reduces water consumption, allowing our current water sources and infrastructure to last longer before needing any expansion.
- Provides usage data to help determine system leakage
- The reduced water consumption will also reduce demand on our sewer system, allowing the Town to delay the high cost of expansion of this system
- May allow the Town to qualify for grants for sewer system expansion that require meters and will need the usage data provided by metering.

The Town continues to face numerous ligation issues. It seems that as we resolve one legal issue, another comes along. Following is a summary of our current legal issues:

- Assessment challenge by PSNH, NHEC, and FairPoint.
- The Landing bankruptcy lawsuit against the Town
- Employment lawsuit by our former Police Chief
- Land use lawsuit by Ronald Patrick Romprey
- Junkyard enforcement litigation involving Joseph Chenard

There are several other potential issues that have been discussed or threatened in 2018. It would be both inappropriate and premature to mention them until legal action is taken.

New in 2018, the Town now has the ability to live stream all meetings that take place in our main meeting room. This allows the public to view all meetings at a time that is convenient for them without having to come to Town Hall at a specific time. All meetings are now viewable from the Town website, www.lincolnnh.org.

The Board is extremely pleased with three new Department Heads who started in 2018.

- Johnna Hart, Finance Director
- Lisa Philbrick, Town Clerk & Tax Collector
- Chad Morris, Police Chief

They have all made significant improvements in their respective departments and are greatly contributing to making the Town better. We hope they are all here for many years to come!

Your Board of Selectmen continues to look to the future, and strives to make Lincoln a better place to live, visit, and do business. Like some residents and taxpayers, we are sometimes frustrated at the pace of improvements, but are overall optimistic about our future.



The Board of Selectmen and Town Manager Butch Burbank presented Ms. Rita Tamulonis (99-years young) with the replica Boston Cane in recognition of her being Lincoln's eldest resident on Monday, April 2, 2018.



LINCOLN TOWN MANAGER ANNUAL REPORT 2018

As I complete my 6th year as your Town Manager, I am amazed at how fast time goes by. 2018 has been a very busy year for town staff. Our Planning Department continues to see a steady increase in requests for Land Use Permits, which equates to an increased tax base. Because of the increased development activity, we have identified several issues with our ability to provide adequate water for fire protection within the community. This determination was highlighted by a Fire Flow Analysis report prepared by Hoyle & Tanner Engineers at the request of the town. Based on this report, the Board of Selectmen have appointed an advisory board to provide guidance on how the town should address this very important issue. You will see references to this topic in other areas of the Town Report, namely, the Public Works and Fire Department reports.

I want to take this opportunity to ask for your support in Chief Ron Beards request for additional staffing and equipment upgrades to the Fire Department, for the major reason identified above. As Chief Beard has explained in numerous meetings of the Board of Selectmen and Planning Board, with the lack for adequate water storage and availability for firefighting, he is forced to move in the direction of getting his department staffed adequately to provide a rapid response to emergencies in hopes of averting a tragedy.

Other major projects that we have been making progress with during 2018 are as follows;

East Branch Pemi-River Levee reconstruction is progressing. As I write this article in January of 2019, the contractor is still working to finish up the anchoring of the concrete wall that was installed in the swimming hole on the East end of the Levee. It is our hope that the contractor will be able to complete all work in the river and granite block sections of the levee by the end of January, 2019. Close-out of the project would then be completed in the spring of 2019.

The Pollard Road Sidewalk was completed in 2018. After completion, it was determined that approximately 5 storm drains needed to be redesigned and new structures installed. That work will take place in the spring of 2019.

In 2018 we started reconstruction of West Street, which includes replacement of the water and sewer lines. As anticipated, this project proved to be very challenging, and as a result the work was not completed. As I write this report, we are in negotiations with the contractor to determine if they have the resources to finish the project, if not, we will be rebidding the project during the winter.

The Riverfront Park got a real boost when, thanks to Recreation Director, Tara Tower, we were awarded a \$200,000 matching grant for design and construction of the Park. We will be starting



to prepare the site in 2019, with the hopes of getting a parking lot and the skate park constructed shortly thereafter.

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

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

Respectfully Submitted,


Alfred "Butch" Burbank
Town Manager



Town Manager Burbank received the ICMA Service Award for 45-years of public service to local government in Baltimore, MD on September 22, 2018.

2018 Town of Lincoln Department of Public Works Annual Report

This winter continued to be busy for the Department of Public Works with constant snow events to contend with, and the clearing of sidewalks oftentimes became challenging. We had to use the shoot extension to be able to blow into trucks, and we simply ran out of room on portions of Main Street, as well as Maple, and School Streets.

We did have a dry spring which helped with completing various town wide projects, and we were able to get our winter sand cleaned up; streets were swept, and the catch basins were all cleaned. We also were able to finish all of our street painting this year as well. All of the water storage tanks were cleaned by divers this year, which we are required to have done every five (5) years.

The summer continued to be dry as well. The Pollard Road sidewalk project work resumed and was completed in the summer by Lincoln Trucking and Excavation. The finished product is very nice and seems to be used and enjoyed by many. Public Works also did some ditch work as well as tree and brush cutting along the town portion of Black Mountain Road. Prior to the State repaving Connector Road, we adjusted sewer manholes and multiple stormwater catch basin tops were rebuilt by our crew and repaved. Throughout the spring and summer, Public Works did multiple cemetery internments. We also rented a brush chipper and cut brush at all of the water storage tanks as well as the walking path on Connector Road. We installed 7 bollards. Three (3) were installed at the Kanc Rec to protect the propane tanks, and the remaining four (4) were installed at each end of the walking paths between O'Brien Avenue and Maple Street.

This fall we installed a mixer in the Forest Ridge water tank. This mixer will turn over the million-gallon tank in 24 hours, which was implemented as part of an effort to improve water quality and help with the disinfection by-products. We also made an upgrade to the SCADA system that runs the Water Treatment Plant, and an upgrade was made to the polymer chemical feed system at the treatment plant as well. We cleaned a section of sewer line from the end of Maple Street Extension to Pollard Road.

At the shop we worked on our 2011, F-550 and purchased and installed a wing plow on this truck, and we sandblasted and painted the dump truck body and frame. We also cleaned and reorganized the area behind the salt shed.

Winter started early in November this year, and did not let up into the first of the year! We ask for your patience with clearing sidewalks. We now maintain the *new* Pollard Road sidewalk as this requires quite a bit more time to clear. We thank you for all your support!

Respectfully Submitted,

Nate Hadaway

Director of Public Works



Planning and Zoning Department Annual Report for 2018

Planning Board

The year 2018 was busy for the Town of Lincoln Planning and Zoning Department, Planning Board, and Zoning Board of Adjustment. Overall, the Planning Department dealt with or issued permits for the following:

2017	2018	Actions
21	13	Complaints (not including sign complaints)
6	6	Conceptual Presentations
3	1	Demolition Permits
10	7	Inquiries requiring significant research
71	19	Land Use Compliance Certificates & Outstanding LUCCs (2014-2017)
73	80	Land Use Permit Applications Granted/Withdrawn/Denied/Referred to ZBA
16	5	Sign Permits
8	9	Site Plan Review Applications Submitted/Follow-up/Enforcement/Extensions
5	5	Special Event Permits
8	1	Subdivisions – Granted & Inquiries
2	1	Transient Vendor Permits
0	1	Voluntary lot Mergers or Requests for Reversal of Involuntary Lot Mergers
2	2	Written Zoning Opinions
0	0	Sign Complaints resulting in letters of violation (versus compliance)
0	1	Alteration of Terrain Permits
1	0	Flood Plain Mapping Issues Addressed
1	1	Requests for Waivers of Stormwater Management Plan Requirements
1	1	NH DES Emergency Authorization Verification
3	0	Driveway Permits, Separate from Land Use Permit to build a building
2	1	NH Department of Environmental Services Matters (NH DES)
2	1	Retaining Walls separately addressed

2018 - Amendments to the Land Use Plan Ordinance Adopted in 2018

The March 13, 2018 Annual Town Meeting voted to adopt the following amendments to the Stormwater Management Ordinance:

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

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

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

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

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

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

2019 – Proposed Amendments to the Land Use Plan Ordinance (LUPO) in 2019:

The following proposed amendments to the Land Use Plan Ordinance (LUPO) will be voted on at our Annual Town Meeting on Tuesday, March 12, 2019. The full text of the following proposed amendments to the LUPO are available on file for full review at the Town Clerk's Office prior to March 12, 2019, and at the polling place on voting day.)

The Planning Board recommends that the Town Meeting adopt the following amendments to the Land Use Plan Ordinance at the Annual Town Meeting on March 12, 2019:

Article 02: Planning – Boarding or Rooming House

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

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

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

2. Add "**Boarding or Rooming House**" as a separate category under Article VI District and District Regulations, Section B. District Regulations, Paragraph 2. Land Use Schedule, "Business Uses" Land Use Schedule.
3. Amend Article V, Section J. to substitute the following paragraph:

Section J. LIMIT ON BOARDING HOUSES.

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

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

Reasons for the Proposed Amendment No. 1:

Currently paragraph 1 of Section J of the Land Use Plan Ordinance says:

Section J. LIMIT ON BOARDING HOUSES.

1. In the Village Residential (VR), General Residential (GR), Rural Residential (GR) and Mountain Residential (MR) districts, no more than 3 persons who are unrelated by blood or marriage shall live together in any residential unit. This prohibition includes one-family detached dwellings, accessory dwelling units, dwelling units within a duplex, and housing units within multi-family housing.

The current Planning Board does not believe the restriction referring to "no more than 3 persons who are unrelated by blood or marriage shall live together in any residential unit" is legally

enforceable. Furthermore, there is a workforce housing shortage within the Town of Lincoln. The Planning Board thought that the number of zoning districts where boarding houses are allowed should be expanded to include the Rural Residential (RR) District. The Planning Board also wanted to make sure that boarding houses are owner-occupied to ensure that these boarding houses have on-site oversight by someone invested in the property and the neighborhood.

Article 03: Planning – Required Parking Spaces for Employee Parking

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town’s Land Use Plan Ordinance to add to “Article V General Regulations, Section A. Parking and Off-Street Loading”, a Paragraph L. which will state:

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

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

Reasons for the Proposed Amendment No. 2:

Although the Planning Board tried to create language in the Land Use Plan Ordinance to include adequate off-street parking spaces for employees as well as guests, the way Article V General Regulations is currently worded, it is not clear that parking spaces for employees are required for any business other than an auto service station. The Planning Board proposes to add Paragraph L. to make it clear that at least one (1) additional space for employee parking should be provided for every ten (10) parking spaces that are required for guests.

Zoning Board of Adjustment

In 2018, the ZBA had seven (7) scheduled meetings and handled five (5) cases. They held public hearings and made decisions for four (4) Requests for a Variance, and one (1) Request for an Administrative Appeal.

Looking Ahead

The Planning Board brought in experts, Planner Mark Fougere, AICP (Fougere Planning & Development, Inc.) and Stephen Buckley, Esq., (Attorney for NH Municipal Association) to help them understand how to address the Town’s legal obligation to provide opportunities for the development of Workforce Housing.

The Planning Department also completed a count of the total number of bedrooms listed on the property assessment cards to be used as a planning tool for the Town of Lincoln. The total number of official bedrooms listed on the property assessment cards as of April 1, 2018 was found to be 8,931. The number of bedrooms is not the same as the number of actual beds or an accurate number for the number of potential people who stay overnight in Lincoln. For example, single bedroom units are being rented out to six (6) or more people, offering a combination of beds, daybeds, pull out couches and Murphy beds, etc.

The Planning Department also counted the number of dwelling units that had been approved by the Planning Board in the past, but had not been constructed yet. That number is 1,484 dwelling units with varying numbers of bedrooms. The current waste water treatment plant is not of an

adequate size to handle the number of units that are currently in effect plus the units that have already been approved, but not built yet.

Name of Development	Housing Units Approved (*Does Not Include Restaurant, Theater, Convention Center, or retail space also approved)	Housing Units Approved and Built	Housing Units Approved, But Still Unbuilt
The Landing	82	11	71
The Rapids	78	-	78
RiverWalk*	170	81	89
Forest Ridge	498	222	276
Coolidge Falls	132	108	24
South Peak Resort	1,018	72	946
Totals:	1,978	494	1,484

One issue before the Board of Selectmen was whether the Town was going to “save” or set aside sewer capacity for the dwelling units that have been approved by the Planning Board, but not built yet or whether the Town was going to allow new developments (including hotels, single-family homes and all other forms of development) to hook into the municipal waste water treatment facility on a “first come, first served” basis. Some of the development that is yet unbuilt were approved approximately 15 years ago. In January of 2019, the Board of Selectmen voted to allow developers to hook into the municipal waste water treatment facility on a “first-come, first served” basis. At some point when someone wants to hook into the municipal waste water treatment facility, the Town’s sewer capacity will reach a “tipping point” and he/she will not be allowed to hook into the municipal waste water treatment facility without increasing the total capacity of that facility.

Capital Improvements Program Committee

As in previous years the Capital Improvement Program was implemented to assist the Budget Committee and the Board of Selectmen in their annual budget preparation, as well as to assist with determining the best use of Impact Fee revenue. Capital Improvements are defined as capital expenditures totaling more than fifteen thousand dollars (\$15,000), but may also include items that are less than that to ensure ongoing maintenance is performed on an annual basis.

The 2018 CIPC consisted of Mark Ehrman, OJ Robinson, Cindy Lloyd and Alfred “Butch” Burbank. Also present at all meetings were: Finance Director Johnna Hart and Planner Carole Bont. Various Department Heads also attended to present their CIP requests and to offer assistance.

The CIPC had seven (7) working sessions. The last meeting was held on November 14, 2018 when the Planning Board held its Public Hearing and voted to adopt the CIP for 2019. Thank you to everyone who worked on this large project.

On the 2019 CIP, four (4) projects are shown as funded via bonding after 2014. The projects currently funded by bonding are:

- Project #12 – Proposal to Replace River Intake Gallery;
- Project #36 – 36 Beechwood 1 Paving & Drainage Repairs;
- Project #74 – East Branch Pemigewasset River Levee; and

- Pollard Road Sidewalk.

Two (2) projects were eliminated from the Bond Projects since last year's approved CIP report:

- Project #105 – Community Building Repairs This was moved to the operating budget during last year's budget process.
- Project #71 – West Street: During the budget process last year, changes were made to the CIP that freed up enough money to fund the West Street project (based on estimates at that time) and eliminate the need for bonding.

There are two (2) new or revised projects added to the CIP:

- Project #91 – Replace PLC (the computer that controls the water treatment plan): This project was formerly known as “move Loon Booster Pump Station.” The Booster pump relocation is complete with no plans to ever move it again thus it was eliminated from the CIP.
- Project #107 – Levee Maintenance: In order to retain the ACE “Active” designation, the Town will need to maintain the levee. We anticipate those repairs will be minimal in the first few years following the current repair project, but then will be intermittent, unpredictable, and potentially expensive after the first few years.

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

CIP Comparison 2018/2019

2018 CIP Target: \$1,432,998

2018 CIP Approved: \$1,425,697 (\$7,301 under target)

2018 CIP Funded: \$1,298,697 with the following revisions to CIP Approved:

- \$12,000 for Community Building reallocated into operating budget
- \$90,000 removed from Fire Department
- \$25,000 removed from Public Works Equipment (Front End Loader).

These reductions were made to offset the unplanned capital expense of the Riverfront Park. (\$200,000).

- 2019 CIP Target: \$1,475,988 (3% increase over 2018 initial target approved by the Planning Board.)
- 2019 CIP Total: \$1,465,835 (\$10,153 under target)

Economic Development

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

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

also qualify if the investment amounts to 20% or more of the existing market value. Businesses may be credited up to \$40,000/year or \$200,000/5-years.

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

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

Upcoming 2019 Activity

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

Thanks for Service

We wish to thank Pat Romprey for his nineteen (19) years of service as a volunteer member of the Planning Board serving as an Alternate, a Regular Member, Vice Chair and Chair. We wish to thank Normand Belanger for his five (5) years of service as a volunteer Alternate on the Planning Board. We wish to thank Callum Grant for his four (4) years of service as a volunteer Alternate on the Planning Board. The Town of Lincoln cannot thank these people enough for their volunteer services. They have persevered through late night meetings, mind-numbing presentations by engineers and applicants, and personal attacks in confrontational meetings with applicants and their lawyers. Their volunteer service is thankless. Their reward is a sense of well-being for contributing their training, education and life experiences in an effort to improve the quality of life for members of their community.

Respectfully submitted,
For the Boards and Committees

Carole Bont
Town Planner





LINCOLN POLICE 2018 ANNUAL REPORT

The Lincoln Police Department can sum up this past year with a single word, “*change*.” Where there is change, there is growth. While some of the transition has been challenging, I believe we have made it through the difficult stages and are better for it. After some recommendations from independent evaluators, policy and procedural changes are being worked on. All department members continue to work diligently, as evidenced by our increased statistics in about every category.

We are more than excited to hear from the community that the police department is active, pleasant and present, and that we seem to be adjusting well to the many changes being made. It is our goal to improve upon this success, and to become more involved with the community and to build *trust*, which is defined as, “*a firm belief in the reliability, truth, ability, or strength of someone or something*.” While community policing has been a longstanding practice of the police department, we are working to make it more frequent and more meaningful. We hope to change the previous public perception of, “I don’t know anyone on the police department anymore.”

We are in the process of updating a large portion of our communication infrastructure. These updates will improve the overall quality and reliability of our Dispatch Center. We had learned that some of our equipment, including antennas and radio consoles were beyond their life expectancy. To that point, they were also unsupported at the end of 2018, which means they cannot be repaired. As the community continues to grow, so must the services and infrastructure we provide.

We would like to welcome Officer Rees Davis to the department. Rees hails from upstate NY and was hired at the end of December. He is currently attending the NH Police Academy and doing well.

This year we will be operating with transparency, and hoping to maintain the trust of the community, and to adequately change with growth.

Sincerely,

Chad Morris

Chad M. Morris
Chief of Police



Police Chief Chad Morris and Officer Rees Davis



Emergency Management 2018 Annual Report

On December 10, 2018, the Board of Selectmen appointed me as Emergency Management Director, and Captain Jeff Burnham as Assistant Emergency Management Director. We have some work ahead of us, but look forward to the challenge!

Although this position is new to me, I have reached out to the Lin-Wood School, Lincoln Fire Department, Lin-Wood Ambulance, Central New Hampshire Special Operations Unit, and Homeland Security to generate ideas about communications and trainings. It is imperative that these trainings occur with the involvement of the Woodstock Police and Fire Departments. I look forward to our partnership going forward.

I would like to see a full-scale Emergency Management exercise which incorporates the resources of surrounding Public Safety Agencies. There is grant money available to off-set the cost of this type of emergency exercise.

If you would like to be informed of emergencies or severe weather alerts, you may sign up at lincolnnhpd.org. Look on the home page for **RAVE Mobility** and **Smart911**. You will be updated on anything from traffic delays, road closures, weather alerts, to community happenings.

We will do our best to prepare for emergencies. It is important as a community that we look out for one another. If you can help your neighbor, do so. If you need assistance or have any issues that you feel we should know about, please contact us. I look forward to serving the community in this capacity.

Sincerely,

Chad M. Morris

Chad M. Morris
Emergency Management Director





Lincoln Fire Department

2018 Annual Report

Lincoln Fire Department had a very busy year responding to 227 calls for service which included 73 fire alarm activations; 48 motor vehicle accidents, 6 motor vehicle fires, and 14 medical assists, just to name a few. As the town grows, so does our demand and call volume which has drawn attention to the availability (or lack thereof) of my staff during the daytime hours. For example, we responded to 227 calls, but 70 of those calls we were able to only respond with three or less fire personnel due to most of the firefighters working full-time jobs out of town during the daytime hours. This issue is not only a problem for us, but rather a growing concern for many call fire departments across the country. Looking at all of the available data, and looking at the most cost-effective solution to this problem, I have presented the Budget Committee with a proposal of staffing the Fire Department with 3 per-diem fire personnel, 7 days a week during the peak daytime hours to supplement the lack of availability of my current staff to respond. Adding the per-diem staff would bring us into NFPA (*National Fire Protection Association*) compliance, and ISO (*Fire Insurance Rating*) staffing requirements for the first due engine. Per-diems are hired as hourly staff with no benefits and no contributions to the Retirement System, unlike full-time fire fighters which are fully benefited positions. I truly believe that this is the best option for the town as we continue to grow, and with two hotel chains looking to build large hotels along Main Street, and the Riverwalk moving forward with their second phase, there *will be* an increased demand on the services we provide.

I am very proud of my team as they continue to train and stay up-to-date with all current methods to protect life and property. This year Ryan Baker, Billy Sullivan, and Nick Snyder completed Firefighter One. Daniel Gregson completed Firefighter Two. Congratulations to all of them! This truly shows their commitment to the community and their willingness to further their education to more effectively protect our community.

This summer the town had a Fire Flow Assessment completed of the municipal water system. When the final report was released and after a comprehensive thorough review, it became clear that I need to develop alternate water sources. I have hired a company to come and evaluate all potential alternate water sources and how to best develop them. Moving our dependence on water from the municipal system to alternate water sources will present new challenges for us. With the proper approach and community support, it appears it will be far less expensive than upgrading the municipal water system to meet the needed fire flow for our community.

In closing, I would like to thank everyone in the community for their continued support, and I am asking for everyone's support for the per-diems Warrant Article. Passage of this article will enable us to be better staffed during the busy daytime hours, and ensure the safety and wellness of our community as a whole.

Respectfully submitted,

Ronald Beard

Chief Ronald Beard



National Fallen Firefighters Memorial, October 6, 2018. L. to R. Chris Wyman, Capt. Ryan Fairbrother, Brianna Bennett, Samantha Leahy, Chief Ron Beard, State Fire Marshall Paul Parisi, Chief Mark Close, and Kendall Hughes.

Report of Forest Fire Warden and State Forest Ranger

This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildfire activity throughout the state. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers' fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2018 season threatened structures and one structure was destroyed, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

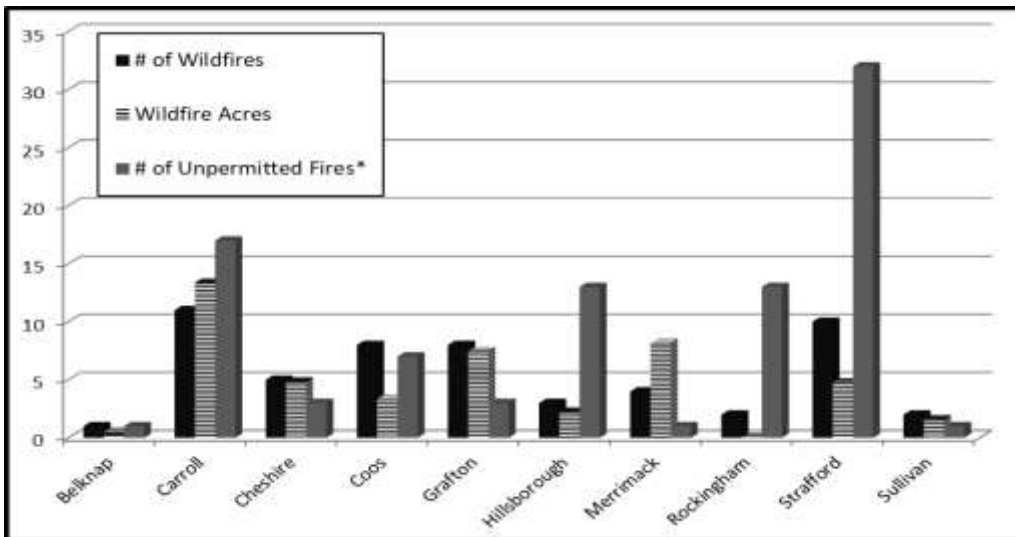
In 2019, we will be recognizing Smokey Bear's 75th birthday! Dressed in a ranger's hat, belted blue jeans, and carrying a shovel, he has been the recognized wildfire prevention symbol since 1944. The NH Forest Protection Bureau and local fire departments will be celebrating Smokey Bear's 75 years of wildfire prevention throughout the year. Smokey's message has always been about personal responsibility – remember his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. **“Remember, Only You Can Prevent Wildfires!”**



As we prepare for the 2019 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

2018 WILDLAND FIRE STATISTICS

(All fires reported as of December 2018)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180
2014	112	72	53

* Unpermitted fires which escape control are considered Wildfires.

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
1	10	4	1	5	0	6	2	24



2018 Health Officer Annual Report

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

This year I was tasked with investigating four reports of bed bugs. I also investigated one report of unsafe living conditions reported by the tenant. I have worked closely with the state inspecting swimming pools at various hotels to get them into compliance.

This year I attended the Spring and Fall Health Officer workshops. As always, they are very informative and productive. As a result of attending the fall workshop, I have accepted a position on the board of directors for the NH Health Officers Association. This position will give me advanced exposure to legislative bills that could impact our community.

Respectfully submitted,

Ron Beard

Ronald Beard
Health Officer/Code Compliance Officer



New Hampshire Health Officers Association



WELFARE DEPARTMENT

ANNUAL REPORT 2018

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

This year I dealt with epic proportions of homelessness (many dealing with substance use/abuse) which had become challenging at times to say the least. I have been very fortunate to have many resources such as the Bridge Project that has contributed to my effort to care for those in need of assistance in our community, and to guide them towards self-sufficiency. To succeed, I try very hard to implement a prevention program that is tailored to the strengths and needs of our community, while assisting those individuals and families get back on their feet.

Welfare Expenditures 2018

Welfare Assistance	Current Year Budgeted	Current Year Expenditures	Balance Remaining	Percentage Left
Rent Assistance	\$2,380.	\$495.95	\$1884.05	79.16%
Food/Medical/Etc.	\$1000.	\$339.42	\$660.58	66.06%
Electric Assistance	\$1000.	\$64.93	\$935.07	93.51%
Fuel Assistance	\$1000.	\$30.	\$970.	97.%
NH GAP Host Fee	\$120.	\$109.05	\$10.95	9.13%
Total Welfare Assistance	\$5,500.	\$1039.35	\$4460.65	81.10%

Despite the fact that the unemployment rate in the U.S. is relatively low, real inflation has accounted for wages for the average American worker that continue to decline, and 140 million Americans lack the resources to pay for housing, food, childcare, healthcare, transportation, and a cellphone without going into debt. Lincoln is very fortunate to have a rich and abundant community of local businesses that employ many of our valuable community members, but at the same token, Lincoln attracts many transient individuals from all over the country seeking a better life with little to no knowledge of the challenges that living in the North Country can often present. Our winters are long; summers are short, and the cost of living continues to increase along with little to no available affordable housing. Many people have come to me seeking relief from the cold and sleeping in their vehicles when their reality sets in that life is not always as wonderful as the scenic beauty that envelops our beautiful town.

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

Respectfully Submitted,
Jane A. Leslie, Welfare Director

2018 Library Report

YOUR library is a well utilized department in the Town of Lincoln. We have residents and visitors alike using all the services the library has to offer.

Our Friends group continues to be a driving force, they hosted a field trip to the Rocks Estate, provided matching funds for the PILCROW FOUNDATION grant, we received some 75 brand new children's books. Our gardens both front and back were rejuvenated by Shelly Durrell. The Friends also fund all of our Museum passes that are available to any registered library card member. We now offer the ANCESTRY database for those interested in researching their genealogy. As well as offering OVERDRIVE, a downloadable service to get FREE eBooks and audiobooks.

This year we started an extensive weeding project, and those books were offered at the Friends BOOK and BAKE sale, which allowed for more shelf space for your favorite authors. Due to the decrease in sales and the inability to dispose of the remaining books, the Friends will no longer hold their BOOK sale. They have purchased a bookcase that will offer titles to purchase on a ongoing basis.

We participated in National Night Out this year, which was a great success and brought community members together. We also partnered with the Recreation Dept to offer LEGO CLUB.

Our programming has been well received, we hosted 6 author and 4 artist events, providing entertainment for children and adults.

The Summer Reading program for children and adults was a success offering reading incentives to encourage reading for pleasure.

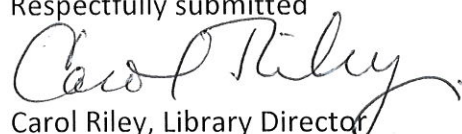
The ongoing language work study classes Spanish, Italian and French continue to meet on a weekly basis. If you are interested in learning a language, please join them.

I want to take a moment to extend a personal thank you to Joan Denne and Don Thompson who have always made time to volunteer in the library in so many ways.

Please stop into the library, say hello, and check out all the great services we offer you! We are always looking for new ideas to make our library even better than it already is.

Thank you for your continued support,

Respectfully submitted


Carol Riley, Library Director


2018 Cemetery Report

Between May 1 and November 1, 2018 there were 10 full burials and 10 cremations. As part of our regular maintenance, head and footstones were power washed. Pre-cast foundations were installed under older headstones that were leaning or sinking into the ground. The long term plan is to have all headstones sitting erect.


In preparation for the new cemetery headquarters, excavation on the lower lot was begun in late spring. By late fall the new construction was completely closed in with the walls and roof in place. This building was designed to be a place for meetings, and to store all cemetery records. There will be a workshop in the rear of the building to work on and store all cemetery equipment.



Peter F. Govoni, Chair



Katrina G. Mack



William Conn



Construction of the New Cemetery Headquarters



Lincoln-Woodstock Recreation Department

2018 Annual Report



Program Highlights

The Lincoln Woodstock Recreation Department strives to offer many diverse program choices to meet a broad range of ages and interests. This year we brought our Senior Citizens on trips to: a FisherCats baseball game, Fuller Gardens in North Hampton with lunch at the Airfield Cafe, Hart's Turkey Farm, the Fryeburg Fair, and Holiday Shopping in Salem; Youth programming including the After School Program, Elementary, Middle and High School Open Gyms, Lego Club, T-ball, Softball, Baseball, Adventure Camp, Kanc Kamp, a Fishing Derby, Challenger Soccer Camp, Youth Basketball, Kanc Pre-Ski Lessons, Kanc Carvers Learn-2-Race Lessons, February School Vacation Week daily events at the Kanc Ski Area, Freestyle lessons, Fall Youth Soccer, Indoor Soccer, Adult programming including the Adult Coed Pickup Basketball, Adult Coed Soccer, the 3rd annual Halloween Dodgeball Tournament, and events for all ages including the Annual Memorial Golf Tournament, 1st annual Family Bingo Night, the Just For Kids Holiday Shopping event, the Memorial Day Yard Sale, and the Kanc-a-thon.

4th Annual Community Fest Event: The 4th annual Community Fest Event included: a community movie night, the Lin-Wood Friends of Recreation's Annual Memorial Golf Tournament, a band in the Woodstock gazebo with an ice cream social, a 5k, a community pancake breakfast, and a community kickball game. What a celebration it was! Thank you to FBLA for working the concessions at the movie night, Coneheads for donating ice cream and Interact for scooping the ice cream, 5 M's Tent Rentals, Arnold's Auto for the pancake breakfast, Lincoln Police Department for helping with the traffic for the 5k, Lin-Wood School for allowing us to use the facilities and fields, the Bujeaud Family for operating the water station during the 5k, all of the businesses that donated prizes for these events, and our volunteers and participants who attended this 4th annual event. Your contribution was greatly appreciated! The flyer is included for the 2019 event information.

New for 2018

Riverfront Park Project – We were awarded \$200,000 from the Land and Water Conservation Fund for phase 1A of the Riverfront Park Project! This phase will include the parking lot, construction of a skate park, walkways, a bicycle/ pedestrian trail, and a river access path. We will also be clearing for future site work for a restroom/ storage facility and a playground as well as installing utilities, lighting and signage. Site work will begin in the spring of 2019, and if you are interested in donating towards this park please contact us. The more donations we receive, the more work that can be completed under this phase! The Lin-Wood Skate Park committee is also close to completely funding the skate park! The plan is for the skate park to be constructed and then donated to the Towns. Please keep an eye out for their fundraiser events, and plan to attend.

Father Roger Bilodeau Community Center Building – The major improvements that occurred at the Community Center facility this year were: a new roof and automatic flush toilets throughout the entire building.

The Kanc Recreation & Ski Area – The “Kanc” improvements for this year included: resurfacing of the basketball courts, surveillance cameras installed for the police department to monitor after-hours activity, a new groomer and a new snow gun!

Lin-Wood Food Pantry – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2018! Some of our more generous donors were: the USDA, Smiley's Produce, St. Joseph's Church, The Church of the Messiah, Hobo Railroad, Price Chopper, Cub Scouts, Loon Mountain Ministry, Inn Seasons Resort, Lin-Wood Public School, and many other local businesses and residents that donate to the Food Pantry throughout the year!

Lincoln-Woodstock Friends of Recreation – 2018 officers: President- Kara Sellingham; Vice-President, - Charyl Reardon; Treasurer – Tammy Ham; Secretary – Jennifer Duncan. This group coordinates and staffs

many fundraising and non-fundraising events throughout the year. Fundraising events include: the Memorial Day Yard Sale, and the Kanc-a-thon. The non-fundraising “community pride” events include: annual kids fishing derby, the memorial golf tournament, a candy drive for Halloween trick-or-treat, and the Just for Kids Holiday Shopping event. Each event benefits the Lincoln-Woodstock community. This year the Friends of Rec. added a BINGO event to help fund the scholarships that they provide for the summer camps and afterschool programs. If you are interested in becoming involved with the Friends of Recreation, check out their Facebook page at: Lincoln-Woodstock Friends of Recreation.

All of our program registrations are now online at: www.linwood.recdesk.com.

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

Special Thanks

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



Respectfully Submitted,
Tara Tower, CPRP
LWRD Recreation Director

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

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

5TH ANNUAL COMMUNITY FEST EVENT

FRIDAY, JULY 26TH – SUNDAY, JULY 28, 2019

Schedule of events:

Friday, July 26th



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

Saturday, July 27th

- **Memorial Golf Tournament** – Begins at 1pm. Sign your team beginning May 1st at linwood.recdesk.com! Registration includes 18-holes with cart at Maplewood, commemorative t-shirt, and awards BBQ at Maplewood.



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

Sunday, July 28th

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



For more information contact:

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



PHASE I

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

PHASE II

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

RIVERFRONT PARK / MASTER PLAN

MAY 8, 2017
Revised JANUARY 19, 2018

LINCOLN, NH

PHASING DIAGRAM





FROM: Pemigewasset River Local Advisory Committee

SUBJECT: 2018 Annual Town Report

The Pemigewasset River Local Advisory Committee (PRLAC) has been designated as *the* group of appointed local representatives that oversees the Pemigewasset River corridor (one quarter mile on either side of the river) that traverses the municipalities of Ashland, Bridgewater, Bristol, Campton, Franconia, Franklin, Hill, Holderness, New Hampton, Plymouth, Sanbornton, and Thornton. PRLAC members review and comment on state and local permits for activities impacting the corridor, and they communicate with municipalities and citizens regarding corridor management. The NH Dept. of Environmental Services (NHDES) is not staffed to visit most permit application sites, and they have asked PRLAC to perform this task for them. Site visits by PRLAC are conducted with the property owner or an agent. We often recommend some changes, but we have no authority to deny approval. In calendar year 2018, NHDES asked PRLAC to perform ten onsite visits at sites that had submitted applications for permits. The Lakes Region Planning Commission (LRPC) provides administrative and technical assistance to PRLAC.

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

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

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

In 2018, PRLAC completed its 17th year of biweekly water testing on the Pemi and three of its tributaries. Water quality testing is in concert with NHDES' Volunteer River Assessment Program (VRAP). Testing takes place at 9 stations from Bristol to Thornton, and runs from April

into September. Tests are conducted for Dissolved Oxygen, pH, Turbidity, Specific Conductance, temperature and chloride; all key elements in assessing overall river health. Periodic tests are also made for E coli, total phosphorus and nitrogen at popular recreation sites on the river. The results of our testing are analyzed and posted on NHDES website (<https://www.des.nh.gov/organization/divisions/water/wmb/vrap/pemigewasset/index.htm>). The five PRLAC volunteer members that participated in water sampling travelled over 500 miles in their own vehicles and contributed many hours of their own time to participate in this activity. The analytical results of the quality indicators show that water quality continues to be good, with the only exception being a lower than neutral pH at the majority of the sites tested. Historically, the pH levels show a tendency to be slightly acidic and below NHDES limits for water quality standards. Although the pH levels in 2018 were not any different from previous years, all other indicators were fine and consistent with the Pemi's historical profile, and the river remains in great shape.

Focus in 2019: As mentioned earlier, PRLAC will return to work on several goals described in the 2013 Pemigewasset River Corridor Management Plan. Four years ago, the focus was stormwater runoff and its implications, and we shall continue to focus on this with every permit application we review. Stormwater runoff is already creating problems in our region such as flooding, erosion, and non-point source pollution. We have also started the process of prioritizing additional work for the 2019 calendar year. This will likely include a return to expending resources on Northern Pass, because once the Supreme Court issues its findings, the whole permit application may need to be reconsidered by the revised makeup of the SEC. We will need to be there with factual, scientific-based testimony to counter the misstatements of fact that the Northern Pass proponents have historically tried to spin.

PRLAC continues to benefit from the financial support we receive from the majority of the Pemi Corridor towns that we work most closely with. For that, we are very thankful! Your contribution goes directly towards protection of this key corridor resource. All corridor communities receive our monthly meeting agendas and minutes. PRLAC meets at 7 p.m. on the last Tuesday of the months of January through November; usually at Plymouth's Pease Public Library. All are encouraged to attend, and you can find out more information from the following website: <http://www.lakesrpc.org/prlac/prlacindex.asp>.

William Bolton, Chair
PRLAC



2018 Report Town of Lincoln/Woodstock Solid Waste Facility



This year was business as usual at the facility. We are continuing to see an increase in municipal solid waste. The transfer station sent out 890.87 tons this year, 34.33 tons more than in 2017. We also saw an increase in construction and demolition (C&D). We sent out 618.72 tons this year, 27.87 tons more than in 2017. Comingle recycling was also up at 202.01 tons, 6 tons more than 2017.

The Solid Waste Facility processed 173.24 tons of fiber this year, 1 ton less than last year. The price per ton has unfortunately dropped dramatically, and we are hoping that this trend will change in the near future. We still encourage the public to continue to recycle cardboard. The transfer station processed 4.97 tons of aluminum cans, and 172.16 tons of scrap steel.

We greatly appreciate all of your recycling efforts as it has generated \$17,403.70 in offsetting revenue for 2018! We will continue to provide both Lincoln and Woodstock communities with the best service possible.

Respectfully Submitted,

Nathan Hadaway

Nathan Hadaway
Town of Lincoln
Director of Public Works



TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2018

DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2017		
Property Taxes	#3110		\$607,838.91		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Property Tax Credit Balance**			(\$381,552.66)		
Other Tax or Charges Credit Balance**		< >			
TAXES COMMITTED THIS YEAR			For DRA Use Only		
Property Taxes	#3110	\$11,893,573.00			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Other Charges					
OVERPAYMENT REFUNDS					
Property Taxes	#3110	\$39,361.40			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Prepayment			\$11,984.00		
Interest & Penalties - Late Tax		\$7,962.78	\$26,934.34		
Resident Tax Penalty	#3190				
TOTAL DEBITS		\$11,940,897.18	\$265,204.59	\$	\$

MS-61

TAX COLLECTOR'S REPORT
FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2018

CREDITS

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2017		
Property Taxes	\$11,322,936.63	\$599,385.25		
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest & Penalties	\$7,962.78	\$26,934.34		
Penalties				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Conversion to Lien (principal only)				
Prepay		(\$361,115.00)		
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes	\$5,230.00			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	\$610,432.48			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Property Tax Credit Balance**	(\$5,664.71)			
Other Tax or Charges Credit Balance**	< >			
TOTAL CREDITS	\$11,940,897.18	\$265,204.59	\$	\$

MS-61

TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2018

DEBITS

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2017	2016	2015	
Unredeemed Liens Balance - Beg. Of Year		\$103,249.46	\$67,001.22	
Liens Executed During Fiscal Year	\$118,692.76			
Interest & Costs Collected				
(After Lien Execution)	\$2,414.91	\$2,639.55	\$14,980.94	
TOTAL DEBITS	\$121,107.67	\$105,889.01	\$81,982.16	\$0.00

CREDITS

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2017	2016	2015	
Redemptions		\$38,995.47	\$13,117.34	\$41,549.11	
Interest & Costs Collected					
(After Lien Execution)		\$2,414.91	\$2,639.55	\$14,980.94	
Abatements of Unredeemed Liens					
Liens Deeded to Municipality					
Unredeemed Liens		\$79,697.29	\$90,132.12	\$25,452.11	
Balance - End of Year					
TOTAL CREDITS		\$121,107.67	\$105,889.01	\$81,982.16	\$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

Jan-jane B. Phibeck

DATE

1/25/2019

MS-61

TOWN CLERK'S REPORT

Annual Report 2018

(unaudited)

Cash on hand January 1, 2018		\$	250.00
2018 Motor Vehicle Registrations		\$	389,105.24
2018 Dog Licenses	Town of Lincoln	\$	900.00
	State of New Hampshire Fees	\$	499.50
2018 Dog Late Fees & Fines		\$	24.00
2018 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$	1,218.00
	State of New Hampshire Fees	\$	2,422.00
2018 UCC Filings		\$	1,425.00
2018 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$	487.00

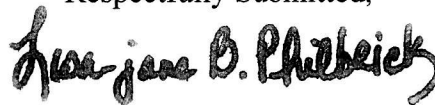
TOTAL RECEIPTS \$ 396,330.74

Remittances to Treasurer

Cash on hand December 31, 2018		\$	250.00
2018 Motor Vehicle Registrations		\$	389,105.24
2018 Dog Licenses	Town of Lincoln Fees	\$	900.00
	State of New Hampshire Fees	\$	499.50
2018 Dog Late Fees & Fines		\$	24.00
2018 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$	1,218.00
	State of New Hampshire Fees	\$	2,422.00
2018 UCC Filings		\$	1,425.00
2018 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		\$	487.00

TOTAL RECEIPTS \$ 396,330.74

Respectfully Submitted,



Lisa Philbrick
Town Clerk



2018 Statement of Appropriations, Taxes Assessed and Tax Rate

Town Share of Rate:

Appropriations	\$ 7,762,631
Less: Revenues	\$ 2,435,531
Less: Shared Revenues	\$ -
Add: Overlay	\$ 143,377
Add: War Service Credits	\$ 38,500

Net Town Appropriation \$ 5,508,977

Approved Town Tax Rate \$ 6.52 46% of Total Rate

Local School Share of Rate:

School Appropriations - Lincoln	\$ 4,790,717
Less: State Education Taxes	\$ 1,813,982
Less: Adequate Education Grant	\$ -
Net Local School Appropriation	<u>\$ 2,976,735</u>

Approved Local School Tax Rate \$ 3.52 25% of Total Rate

State Education Share of Rate:

Equalized Valuation (no utilities)	
824,537,270 x 2.200	<u>\$ 1,813,982</u>
Divided by Local Assessed Valuation	
(no utilities) 823,101,814	
Excess State Education Taxes	
to be Remitted to State	\$ -

Approved State School Tax Rate \$ 2.20 16% of Total Rate

County Share of Rate:

County Assessment	\$ 1,624,040
Less: Shared Revenues	\$ -

Net County Appropriations \$ 1,624,040

Approved County Tax Rate \$ 1.92 14% of Total Rate

TOTAL TAX RATE

\$ 14.16 100%

Commitment Analysis:

Total Property Taxes Assessed	\$ 11,923,734
Less: War Service Credits	<u>\$ 38,500</u>
Total Property Tax Commitment	<u>\$ 11,885,234</u>

Proof of Rate:

		Net Assessed Valuation	Tax Rate		Assessment
State Education Tax (no utilities)	\$	823,101,814	\$ 2.20	\$	1,813,982
All Other Taxes	\$	845,561,014	\$ 11.96	\$	9,270,432
TOTAL				\$	11,084,414

2018 Summary of Valuation

Value of Land Only:

Current Use	\$ 60,750
Residential	154,933,950
Commerical/Industrial	<u>31,296,850</u>

Total Value of Taxable Land **\$ 186,291,550**

Value of Buildings Only:

Residential	\$ 544,315,900
Manufactured Housing	2,797,900
Commercial/Industrial	<u>91,284,064</u>

Total Value of Taxable Buildings **\$ 638,397,864**

Total Value of Public Utilities **\$ 22,459,200**

Total Value Before Exemptions **\$ 847,148,614**

Less: Value of Elderly Exemptions	(1,512,500)
Less: Solar Energy	(75,100)
Less: Value of Blind Exemptions	<u>-</u>

Total Valuation on Which Tax Rate is Computed **\$ 845,561,014**

Less: Public Utilities	<u>(22,459,200)</u>
-------------------------------	---------------------

Net Valuation without utilities on which tax rate for state
education tax is computed **\$ 823,101,814**



FRIENDLY REMINDER

DOG LICENSES ARE DUE

BY APRIL 30, 2019

FEES – RSA 466:4

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

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

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

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

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

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

**Lisa Philbrick, Town Clerk
Lincoln, New Hampshire 03251**

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

<u>General Fund/Police Detail</u>	Balance 1/1/2018	\$ 3,456,810.68	Distribution of funds:	
	Received	\$ 14,818,918.58		
	Disbursed	\$ (14,463,648.24)	Citizens Bank	\$ 3,812,081.02
	Balance 12-31-18	\$ 3,812,081.02		\$ 3,812,081.02
<u>Sewer Tap Fee Account</u>	Balance 1/1/2018	\$ 580,919.34		
	Received	\$ 4,003.47		
	Disbursed	\$ -	Union Bank	\$ 584,922.81
	Balance 12-31-18	\$ 584,922.81		\$ 584,922.81
<u>Water Tap Fee Account</u>	Balance 1/1/2018	\$ 591,860.33		
	Received	\$ 4,821.40		
	Disbursed	\$ -	Union Bank	\$ 596,681.73
	Balance 12-31-18	\$ 596,681.73		\$ 596,681.73
<u>Impact Fee</u>	Balance 1/1/2018	\$ 64,859.53		
	Received	\$ 97.35		
	Disbursed	\$ -	Union Bank	\$ 64,956.88
	Balance 12-31-18	\$ 64,956.88		\$ 64,956.88
<u>Escrow Account</u>	Balance 01-01-18	\$ 6,670.59		
	Received	\$ 17,453.30		
	Disbursed	\$ (13,720.70)	Union Bank	\$ 10,403.19
	Balance 12-31-18	\$ 10,403.19		\$ 10,403.19
<u>Bond Account</u>	Balance 01-01-18	\$ 443,752.57		
	Received	\$ 401,631.56		
	Disbursed	\$ (465,856.82)	Citizens Bank	\$ 379,527.31
	Balance 12-31-18	\$ 379,527.31		\$ 379,527.31
<u>Recreation Account</u>	Balance 01-01-18	\$ 27,146.55		
	Received	\$ 22,211.22		
	Disbursed	\$ -	Citizens Bank	\$ 49,357.77
	Balance 12-31-18	\$ 49,357.77		\$ 49,357.77
			Total Cash 12-31-2018	\$ 5,497,930.71

Respectfully Submitted,

**Julie Rolando
Town Treasurer**

Town of Lincoln New Hampshire
December 31, 2018

Submitted by: Julie Rolando
Town Treasurer

Bank Balances

Citizens Bank - Investment	3,484,991.48
Citizens Bank - General Fund	327,089.54
Union Bank - Escrow	10,403.19
Union Bank - Sewer Tap	584,922.81
Union Bank - Water Tap	596,681.73
Union Bank - Impact Fee	64,956.88
Citizens Bank - Bonds	379,527.31
Citizens Bank-Recreation	49,357.77

5,497,930.71 **5,497,930.71**

Fund Balances

General Fund/Police Detail	3,812,081.02
Sewer Tap Fee	584,922.81
Water Tap Fee	596,681.73
Water Treatment Cell	64,956.88
Lease/Escrow	10,403.19
Bonds	379,527.31
Recreation	49,357.77

5,497,930.71 **5,497,930.71**

check:

0.00



TRUSTEES OF THE TRUST FUNDS
Year-End Report, 2018
(Unaudited)

Beginning Balance 01/01/2018: \$ 3,286,441.35
 Deposits: \$1,263,969.30
 Withdrawals: \$573,179.40
 Interest: \$50,520.25
 Ending Balance: \$4,027,751.50

<u>CITIZENS BANK:</u>	Balance			Interest	Balance
<u>Escrow Account Name</u>	<u>1/1/2018</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>2018</u>	<u>12/31/2018</u>
Solid Waste Facility*	\$64,722.01	\$95,096.39	\$65,096.39	\$480.12	\$95,202.13
Fire Truck & Equip.	\$106,002.69	\$22,485.00	\$30,485.00	\$1,229.15	\$99,231.84
Revaluation	\$43,937.27	\$25,000.00	\$8,000.00	\$649.49	\$61,586.76
Public Works Vehicles	\$154,820.50	\$96,000.00	\$2,946.00	\$2,329.37	\$250,203.87
Police Dept. Equipment	\$26,354.76	\$31,453.42	\$0.00	\$416.95	\$58,225.13
Sewer System Rehab.	\$825,574.92	\$231,457.49	\$22,869.95	\$12,416.83	\$1,046,579.29
Water System Rehab.	\$246,610.64	\$155,000.00	\$55,130.29	\$3,606.28	\$350,086.63
Road & Street Reconst.	\$999,278.92	\$287,523.20	\$169,821.51	\$14,249.02	\$1,131,229.63
Engineering & Planning	\$13,353.76	\$22,869.40	\$16,220.20	\$228.43	\$20,231.39
R. Dubois Settlement *	\$165,215.04	\$0.00	\$100,000.00	\$2,324.76	\$67,539.80
Kanc. Rec. Area	\$95,398.42	\$20,000.00	\$65,952.02	\$1,431.55	\$50,877.95
Memorial Park	\$101.69	\$0.00	\$0.00	\$1.55	\$103.24
Cemetery Trust Fund	\$67,045.12	\$266.00	\$1,572.00	\$991.05	\$66,730.17
Community Bldg. Trust	\$10,842.62	\$10,000.00	\$0.00	\$163.67	\$21,006.29
Town Cemetery Maint.	\$62,475.79	\$61,406.00	\$13,198.77	\$930.92	\$111,613.94
Prop. & Bldg. Maint.	\$67,177.93	\$30,000.00	\$6,714.59	\$940.79	\$91,404.13
Village Ctr. & Riverfront	\$571.26	\$13,000.00	\$1,719.30	\$5.93	\$11,857.89
Employee Separation	\$53,271.56	\$40,000.00	\$13,453.38	\$755.13	\$80,573.31
Library Technology	\$4,274.62	\$2,000.00	\$0.00	\$64.41	\$6,339.03
Library Building	\$43,861.07	\$18,500.00	\$0.00	\$660.69	\$63,021.76
Fire Dept. Auxiliary	<u>\$2,745.99</u>	<u>\$1,912.40</u>	<u>\$0.00</u>	<u>\$53.99</u>	<u>\$4,712.38</u>

*Funds (\$65,096.39) inadvertently and temporarily transferred to Master account

	Balance			Interest	Balance
	<u>1/1/2018</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>2018</u>	<u>12/31/2018</u>
<u>BALANCE CITIZENS:</u>	<u>\$3,053,636.58</u>	<u>\$1,163,969.30</u>	<u>\$573,179.40</u>	<u>\$43,930.08</u>	<u>\$3,688,356.56</u>

*Transfer to TD Bank CD

PRIMARY BANK

CD: 2.2%, 3-year	<u>\$232,804.77</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,681.00</u>	<u>\$238,485.77</u>
------------------	---------------------	---------------	---------------	-------------------	---------------------

BALANCE PRIMARY:

TD BANK

CD: 1.9%, 2-year					
<u>BALANCE TD BANK:</u>	<u>\$0.00</u>	<u>\$100,000.00</u>	<u>\$0.00</u>	<u>\$909.17</u>	<u>\$100,909.17</u>

TOTAL TRUST FUNDS,

<u>END OF YEAR 2018</u>	<u>\$3,286,441.35</u>	<u>\$1,263,969.30</u>	<u>\$573,179.40</u>	<u>\$50,520.25</u>	<u>\$4,027,751.50</u>
--------------------------------	-----------------------	-----------------------	---------------------	--------------------	-----------------------

Statement of Budgeted and Actual Revenues

December 31, 2018

(unaudited)

	2018 BUDGET	2018 RECEIVED
<u>Revenue from Taxes:</u>		
Yield Tax	0.00	0.00
Payment in lieu of taxes	196,000.00	200,881.00
Interest on Taxes	50,000.00	54,962.52
<u>Revenue from Licenses, Permits & Fees:</u>		
UCC Fees	500.00	1,425.00
Application Fees	2,500.00	2,425.00
Sign Permits	150.00	50.00
Cost Reimbursements	2,300.00	3,310.81
Motor Vehicle Fees	320,000.00	389,105.24
Dog Licenses	1,000.00	924.00
Misc. Income/NSF	500.00	547.00
Vital Records	1,000.00	1,218.00
Cable TV Franchise Fees	42,000.00	17,401.61
<u>Revenue from Other Governments:</u>		
Meals & Room Tax Distribution	85,000.00	88,696.75
Forest Service	2,000.00	2,000.00
Water Filtration Grant	35,000.00	34,485.51
Rail Road Fund	300.00	331.92
School Resource Officer	35,000.00	0.00
TOW - SW	167,786.00	159,932.99
TOW - RC	146,692.00	115,926.35
TOW - CB	106,315.00	96,702.43
<u>Revenue from Charges for Services:</u>		
EX. Misc. Income/NSF	1,500.00	5,441.47
PD - Misc. Income	500.00	2,333.75
PD - Grant Revenue	5,000.00	7,605.00
PD - Parking Tickets	2,500.00	4,226.04
PD - Court Reimbursements	3,500.00	302.70
PD - False Alarms/Fees	2,000.00	3,280.00
PD - Copies of Reports	1,000.00	1,305.00
FD - Misc. Income	0.00	2,132.50
PW - Misc.	1,000.00	0.00
PW - Cemetery Equip Rental	0.00	1,755.00
SW - Misc. Income	0.00	90.00
SW - Recycling Rev	15,000.00	18,848.29
SW - Tipping Rev	15,000.00	25,387.23
SW - Grant	4,000.00	0.00
WT - Misc. Income	3,500.00	3,801.50
WT - Water Meter Equipment	100.00	75.00
RC - Misc. Income	500.00	3,311.24
RC - Ski Area Rev	20,000.00	18,031.00
RC - Summer Camp	13,500.00	11,232.75
RC - Adventure Camp	9,000.00	10,540.00
CB - Grafton Sr.	6,017.00	6,017.52
CB - Child Care	12,302.00	12,301.20
CB - After School	13,125.00	12,915.00
CB - Misc. Income	1,250.00	1,109.00
LB - Equip User Fees	500.00	691.00
CM - Burials	7,000.00	4,345.00
Wellness Health Trust	0.00	500.00
Sale of Cemetery Lots	0.00	0.00
Sale of Town Property	500.00	5,500.00
Interest on Deposits	8,400.00	11,222.71
Insurance Reimbursement	100.00	0.00
FCI - Permit	1,200.00	1,200.00
Repayment from Loon-Beechwood	60,000.00	60,000.00
Lease Town Property	1,200.00	1,200.00
Highway Block Grant	28,000.00	36,932.76
Grant River Front Park	400,000.00	0.00
	\$ 1,831,237.00	\$ 1,443,958.79

TOWN OF LINCOLN

2018 Detailed Statement of Payments

December 31, 2018

(unaudited)

	<i>2018 Budgeted</i>	<i>2018 Expended</i>	<i>(Over) Under Budget</i>
GENERAL GOVERNMENT			
<i>Executive</i>			
Payroll	220,924.00	222,454.22	(1,530.22)
Public Officials Payroll	24,411.00	24,410.76	0.24
Payroll Overtime	6,450.00	5,173.27	1,276.73
Telephone	10,116.00	5,682.40	4,433.60
Dues, Travel & Conferences	13,995.00	7,252.94	6,742.06
Contracted Services	142,052.00	138,278.74	3,773.26
Materials & Supplies	14,000.00	13,273.56	726.44
Subtotal Executive	\$ 431,948.00	\$ 416,525.89	\$ 15,422.11
<i>Tax Collector/Town Clerk</i>			
Payroll Tax Collector	24,638.00	22,949.20	1,688.80
Payroll Town Clerk	24,638.00	22,949.20	1,688.80
Payroll Deputy Clerk	2,720.00	3,136.13	(416.13)
Dues, Travel & Conferences	710.00	612.14	97.86
Contracted Services	14,195.00	10,693.97	3,501.03
Materials & Supplies	1,820.00	1,672.87	147.13
Subtotal Elections	\$ 68,721.00	\$ 62,013.51	\$ 6,707.49
<i>Elections</i>			
Payroll-Elections	750.00	750.00	0.00
Contracted Services	3,835.00	3,147.60	687.40
Materials & Supplies	675.00	625.98	49.02
Subtotal Elections	\$ 5,260.00	\$ 4,523.58	\$ 736.42
<i>Legal Expenses</i>	145,000.00	162,211.36	\$ (17,211.36)
Subtotal Legal Expenses	\$ 145,000.00	\$ 162,211.36	\$ (17,211.36)
<i>Personnel Administration</i>			
HealthTrust Health Insurance	228,000.00	221,926.79	6,073.21
Health/Dental Insurance Union	191,481.00	188,112.15	3,368.85
Life Insurance	8,000.00	10,937.91	(2,937.91)
Disability Insurance	15,200.00	13,570.17	1,629.83
Dental Plan Employee	10,100.00	9,121.94	978.06
FICA Tax Expense	88,179.00	81,694.87	6,484.13
Medicare Tax Expense	30,421.00	28,334.81	2,086.19
Pension Contribution-Police	169,630.00	164,484.98	5,145.02
Pension Contribution-Others	120,227.00	115,273.51	4,953.49
Unemployment Compensation	2,393.00	2,393.00	-
Workers' Compensation	39,277.00	39,277.00	-
Education Reimbursement	5,000.00	500.00	4,500.00
Subtotal Personnel Administration	\$ 907,908.00	\$ 875,627.13	\$ 32,280.87



	2018 Budgeted	2018 Expended	(Over) Under Budget
GENERAL GOVERNMENT (Continued)			
Planning			
Payroll	76,082.00	63,876.15	12,205.85
Payroll Overtime	2,000.00	-	2,000.00
Training/Expenses	2,500.00	2,896.36	(396.36)
Dues, Travel & Conferences	7,265.00	6,410.00	855.00
Contracted Services	14,600.00	20,263.88	(5,663.88)
Materials & Supplies	1,300.00	1,842.97	(542.97)
Subtotal Planning	\$ 103,747.00	\$ 95,289.36	\$ 8,457.64
Town Building			
Contracted Services	1,000.00	432.50	567.50
Electricity	15,000.00	14,629.78	370.22
Heating Oil	3,700.00	4,484.10	(784.10)
Materials & Supplies	4,000.00	2,251.35	1,748.65
Building & Property Maintenance	22,250.00	24,207.40	(1,957.40)
Subtotal Town Building	\$ 45,950.00	\$ 46,005.13	\$ (55.13)
Cemetery			
Payroll	9,991.00	6,150.50	3,840.50
Payroll Overtime	3,979.00	1,449.02	2,529.98
Contracted Services	2,730.00	2,846.00	(116.00)
Materials & Supplies	3,700.00	5,119.14	(1,419.14)
Fuel - Equipment & Vehicles	800.00	322.97	477.03
Subtotal Cemetery	\$ 21,200.00	\$ 15,887.63	\$ 5,312.37
Insurances			
Property Liability	105,291.00	86,137.00	19,154.00
Subtotal Insurances	\$ 105,291.00	\$ 86,137.00	\$ 19,154.00
Total General Government	\$ 1,835,025.00	\$ 1,764,220.59	\$ 70,804.41
PUBLIC SAFETY			
Police			
Payroll	837,467.00	797,967.06	39,499.94
Payroll-Part Time	10,000.00	9,054.75	945.25
Payroll - Overtime	25,000.00	28,114.10	(3,114.10)
Payroll-Overtime Holidays	20,000.00	20,055.41	(55.41)
Telephone	16,000.00	14,655.94	1,344.06
Dues, Training, Travel & Conferences	12,000.00	12,591.06	(591.06)
Contracted Services	104,150.00	92,470.85	11,679.15
Materials & Supplies	7,000.00	7,154.92	(154.92)
Vehicles- Fuel & Maint.	24,000.00	69,239.15	(45,239.15)
Uniforms & Personal Equipment	7,500.00	8,719.32	(1,219.32)
Equipment	10,700.00	10,910.86	(210.86)
Grant	10,000.00	-	10,000.00
Subtotal Police	\$ 1,083,817.00	\$ 1,070,933.42	\$ 12,883.58

	2018 Budgeted	2018 Expended	(Over) Under Budget
PUBLIC SAFETY (Continued)			
Fire			
Payroll	79,172.00	65,667.02	13,504.98
Telephone	2,200.00	2,513.64	(313.64)
Employment Training/Expense	4,900.00	4,795.59	104.41
Dues/Travel/Conference	1,000.00	3,176.33	(2,176.33)
Contracted Services	21,950.00	12,930.69	9,019.31
Electricity	1,600.00	1,362.59	237.41
Heating Fuel	2,600.00	3,533.70	(933.70)
Materials & Supplies	2,300.00	2,369.12	(69.12)
Fuel - Vehicles & Equipment	3,000.00	6,364.53	(3,364.53)
Equipment	11,965.00	22,734.64	(10,769.64)
Subtotal Fire	\$ 130,687.00	\$ 125,447.85	\$ 5,239.15
Emergency Management			
Employment Training & Expenses	2,000.00	1,429.55	570.45
Contracted Services	4,500.00	1,260.00	3,240.00
Materials & Supplies	1,500.00	1,819.72	(319.72)
Equipment	1,000.00	1,278.07	(278.07)
Subtotal Civil Defense	\$ 9,000.00	\$ 5,787.34	\$ 3,212.66
TOTAL PUBLIC SAFETY	\$ 1,223,504.00	\$ 1,202,168.61	\$ 21,335.39
HIGHWAYS & STREETS			
Public Works			
Payroll	195,284.00	192,162.00	3,122.00
Payroll Overtime	15,000.00	18,419.33	(3,419.33)
Telephone	5,400.00	4,388.74	1,011.26
Dues, Travel & Conferences	300.00	127.58	172.42
Contracted Services	15,662.00	16,052.11	(390.11)
Electricity	3,000.00	3,226.59	(226.59)
Heating Fuel	4,400.00	4,857.80	(457.80)
Materials & Supplies	12,250.00	12,273.36	(23.36)
Fuel - Equipment & Vehicles	15,000.00	15,439.81	(439.81)
Sand & Salt	28,000.00	24,042.44	3,957.56
Equipment	7,700.00	7,555.01	144.99
Uniforms	4,000.00	4,046.97	(46.97)
General Repairs - Equipment	20,000.00	15,059.44	4,940.56
Subtotal Public Works	\$ 325,996.00	\$ 317,651.18	\$ 8,344.82
Street Lights	47,000.00	42,104.32	4,895.68
Subtotal Street Lights	\$ 47,000.00	\$ 42,104.32	\$ 4,895.68
TOTAL HIGHWAYS & STREETS	\$ 372,996.00	\$ 359,755.50	\$ 13,240.50



	2018 Budgeted	2018 Expended	(Over) Under Budget
SANITATION			
<i>Solid Waste</i>			
Payroll	80,892.00	80,584.19	307.81
Payroll - Overtime	2,000.00	2,093.37	(93.37)
Payroll - Part-Time	18,497.00	18,899.59	(402.59)
Telephone & Alarms	1,700.00	2,618.08	(918.08)
Dues, Travel & Conferences	750.00	854.84	(104.84)
Contracted Services	171,743.00	206,921.29	(35,178.29)
Electricity	3,700.00	4,109.56	(409.56)
Heating Fuel	1,500.00	3,080.03	(1,580.03)
Materials & Supplies	2,000.00	1,005.90	994.10
General Repairs & Equipment	5,000.00	3,981.67	1,018.33
Vehicles & Equipment	3,200.00	816.29	2,383.71
Uniforms	2,000.00	1,986.87	13.13
<i>Subtotal Solid Waste</i>	\$ 292,982.00	\$ 326,951.68	\$ (33,969.68)
<i>Sewer</i>			
Contracted Services	227,750.00	206,428.65	21,321.35
Electricity	7,000.00	10,447.70	(3,447.70)
Materials & Supplies	500.00	29.04	470.96
Equipment	5,000.00	1,825.70	3,174.30
General Repairs & Equipment	10,000.00	15,577.55	-5,577.55
<i>Subtotal Sewer</i>	\$ 250,250.00	\$ 234,308.64	\$ 15,941.36
TOTAL SANITATION	\$ 543,232.00	\$ 561,260.32	\$ (18,028.32)
WATER DISTRIBUTION & TREATMENT			
Payroll	65,360.00	56,538.32	8,821.68
Payroll Overtime	9,500.00	5,849.73	3,650.27
Telephone & Alarms	5,800.00	5,923.38	(123.38)
Employment Training & Expenses	800.00	1,129.00	(329.00)
Dues, Travel & Conferences	600.00	259.26	340.74
Contracted Services	37,722.00	45,736.92	(8,014.92)
Electricity	125,003.00	124,842.27	160.73
Heating Fuel	17,000.00	17,916.19	(916.19)
Materials & Supplies	3,500.00	1,151.93	2,348.07
Chemicals	52,000.00	49,502.60	2,497.40
Equipment	2,000.00	2,751.09	(751.09)
Uniforms	900.00	772.34	127.66
General Repairs & Equipment	40,000.00	24,724.61	15,275.39
U.S.G.S. Monitoring	8,000.00	7,603.00	397.00
<i>Subtotal Water</i>	\$ 368,185.00	\$ 344,700.64	\$ 23,484.36
TOTAL WATER DIST. & TREATMENT	\$ 368,185.00	\$ 344,700.64	\$ 23,484.36

	2018 Budgeted	2018 Expended	(Over) Under Budget
HEALTH & WELFARE			
<i>Health Appropriations</i>	102,629.00	102,629.00	-
Subtotal Health Appropriations	\$ 102,629.00	\$ 102,629.00	\$ -
 <i>Welfare</i>			
Rent Assistance	2,380.00	495.95	1,884.05
Food/Medical/Etc.	1,000.00	339.42	660.58
Electricity	1,000.00	64.93	935.07
Heat	1,000.00	30.00	970.00
NHGCAP-Annual Hosting Fee	120.00	109.05	10.95
Subtotal Welfare	\$ 5,500.00	\$ 1,039.35	\$ 4,460.65
 TOTAL HEALTH & WELFARE	\$ 108,129.00	\$ 103,668.35	\$ 4,460.65
 CULTURE & RECREATION			
 <i>Recreation</i>			
Payroll	170,984.00	146,657.46	24,326.54
Payroll-Overtime	1,500.00	412.28	1,087.72
Telephone	2,972.00	3,003.35	(31.35)
Dues, Travel & Conferences	4,225.00	4,891.00	(666.00)
Contracted Services	28,627.00	30,232.09	(1,605.09)
Electricity	14,375.00	12,227.29	2,147.71
Materials & Supplies	11,160.00	11,765.31	(605.31)
Fuel - Equipment & Vehicles	8,400.00	7,067.39	1,332.61
Propane	1,500.00	2,180.78	(680.78)
Equipment	5,650.00	5,588.63	61.37
TOL- Parks & Patriotic (Rec)	10,800.00	11,900.80	(1,100.80)
General Repairs & Equipment	5,000.00	4,992.26	7.74
Subtotal Recreation	\$ 265,193.00	\$ 240,918.64	\$ 24,274.36
 <i>Community Center</i>			
Payroll	77,188.00	77,214.18	(26.18)
Payroll-Overtime	200.00	88.09	111.91
Telephone	5,322.00	4,624.66	697.34
Contracted Services	12,259.00	13,105.38	(846.38)
Electricity	13,000.00	10,457.04	2,542.96
Heating Fuel	9,000.00	8,043.86	956.14
Materials/Supplies	5,600.00	7,245.60	(1,645.60)
Propane	500.00	554.70	(54.70)
Bldg./Prop Maint.	65,000.00	66,729.81	(1,729.81)
Subtotal Community Center	\$ 188,069.00	\$ 188,063.32	\$ 5.68

	2018 Budgeted	2018 Expended	(Over) Under Budget
CULTURE & RECREATION (Continued)			
<i>Library</i>			
Payroll	83,027.00	75,784.45	7,242.55
Print Materials	5,300.00	4,955.56	344.44
Telephone	1,400.00	1,278.33	121.67
Employee Training & Expenses	2,725.00	1,716.16	1,008.84
Building Maintenance	3,000.00	3,137.40	(137.40)
Speakers & Programs	500.00	262.35	237.65
Contracted Services	10,500.00	9,970.99	529.01
Electricity	4,000.00	4,046.82	(46.82)
Heating Fuel	2,300.00	2,505.48	(205.48)
Materials/Supplies	2,400.00	2,472.10	(72.10)
Serials	1,300.00	1,056.33	243.67
Audio and Visual	1,500.00	1,650.25	(150.25)
Subtotal Library	\$ 117,952.00	\$ 108,836.22	\$ 9,115.78
<i>Patriotic Purposes</i>	10,575.00	9,674.35	900.65
Subtotal Patriotic Purposes	\$ 10,575.00	\$ 9,674.35	\$ 900.65
TOTAL CULTURE & RECREATION	\$ 581,789.00	\$ 547,492.53	\$ 34,296.47
DEBT SERVICE			
Principal Bonds & Notes	720,793.00	655,188.62	65,604.38
Interest Bonds & Notes	182,577.00	172,218.08	10,358.92
Interest Tax Anticipation Notes	1.00	-	1.00
SUBTOTAL DEBT SERVICE	\$ 903,371.00	\$ 827,406.70	\$ 75,964.30
<i>Capital Appropriations</i>			
Wellness - Health Trust Exp	0.00	500.00	(500.00)
Riverfront Park * (See bottom of page)	400,000.00	-	400,000.00
Subtotal Capital Appropriations	\$ 400,000.00	\$ 500.00	\$ 399,500.00
<i>Capital Reserves</i>			
Revaluation	25,000.00	25,000.00	-
Community Building	10,000.00	10,000.00	-
PW Vehicle	96,000.00	96,000.00	-
FD Truck/Equipment	10,000.00	10,000.00	-
Sewer Rehab.	231,000.00	231,000.00	-
Water Rehab.	155,000.00	155,000.00	-
Police Equipment	30,000.00	30,000.00	-
Roads & Streets	214,500.00	214,500.00	-
Library Technology	2,000.00	2,000.00	-
Solid Waste Improvements	30,000.00	30,000.00	-
Kanc Rec Equipment	20,000.00	20,000.00	-
Engineering & Planning	26,000.00	26,000.00	-
Prop/Building Maint	30,000.00	30,000.00	-
Cemetery Expandable Trust Fund	60,134.00	60,134.00	-
Library Building	18,500.00	18,500.00	-
Cemetery Trust Fund	266.00	266.00	-
Employee Separation	40,000.00	40,000.00	-
Subtotal Capital Reserves	\$ 998,400.00	\$ 998,400.00	\$ -
TOTAL CAPITAL OUTLAY	\$ 2,301,771.00	\$ 1,826,306.70	\$ 475,464.30
SUBTOTAL BUDGET	\$ 7,334,631.00	\$ 6,709,573.24	\$ 625,057.76
*Riverfront Park - To be encumbered	\$ -	\$ -	\$ (400,000.00)
TOTAL BUDGET	\$ 7,334,631.00	\$ 6,709,573.24	\$ 225,057.76

Town of Lincoln

Minutes of Town Meeting

March 13, 2018

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 13, 2018. Moderator Robert Wetherell called the meeting to order at 10:00 am. Carol Riley made a motion to dispense with the reading of the entire warrant until 6:30 o'clock in the evening. Janet Peltier seconded the motion. Vote was in the affirmative – unanimous. Robert declared the polls open. The polls closed at 6pm.

ARTICLE 01: Election of Town Officers

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

Election results of Article 01:

For Selectman – Three-year term

Jayne Ludwig – 130 votes

Brian Angelone – 87 votes

Paul Beaudin – 67 votes

For Moderator – Two-year term

Robert Wetherell – 267 votes

For Budget Committee – Two year term

Susan Chenard – 239 votes

For Budget Committee – Three-year term

Cynthia Lloyd – 159 votes

Michael Simons – 159 votes

James Spanos – 166 votes

Lutz Wallem – 93 votes

Jack Daly – 197 votes

For Library Trustee – Three-year term

Russ Bradshaw – 221 votes

Gail Tremblay – 240 votes

For Cemetery Trustee – Three-year term

Katrina Mack – 261



For Trustee of Trust Funds – Three-year term
Lutz Wallem – 221 votes

For Supervisor of Checklist – Six-year term
Janet Peltier – 259 votes

For Planning Board – Three-year term
Mark Ehrman – 184 votes
Paul Beaudin – 119 votes
Joe Chenard – 147 votes

For Zoning Board – Two-year term
Delia Sullivan – 15 votes (write-in)

For Zoning Board – Three-year term
Jack Daly – 221 votes
Paul Beaudin – 2 votes (write-in)

ARTICLE 02: Planning – District & District Regulations

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town's Land Use Plan Ordinance to amend Article VI District and District Regulations, Section B District Regulations, Paragraph 7 Height Requirements, to add Subsection C to exempt uninhabitable structures that are part of a tourist attraction from the height requirements and leave the height limitation to the discretion of the Planning Board as part of the Site Plan Review process. This exemption applies to ski lift towers, amusement rides and amusement towers. The Planning Board may increase the setback requirements for these higher structures as part of the Site Plan Review process.

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

Yes 163 – No 67
Article 02 passed

ARTICLE 03: Planning – Solar Energy Systems

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town's Land Use Plan Ordinance to add Article VI, Section H, Solar Energy Systems to:

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

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

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

Yes 200 – No 71
Article 03 passed

ARTICLE 04: Planning – Lincoln Sign Regulations

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

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

Yes 192 – No 80
Article 04 passed

ARTICLE 05: Planning – Administration

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

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

Yes 199 – No 69
Article 05 passed

ARTICLE 06: Planning – Board of Adjustment

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

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

Yes 208 – No 60
Article 06 passed

RESULTS OF THE TOWN BUSINESS MEETING MARCH 13, 2018 at 6:30 pm

Moderator Robert Wetherell opened the Annual Town Meeting at 6:36 pm.

Robert welcomed everyone present and was glad those were able to join us and recognize the importance the annual Town meeting. Robert extended the town's appreciation and thanks to the Linwood Public School faculty and staff for accommodating us today. He then reminded all present of the Lincoln-Woodstock Public School District meeting to be held on March 20th, 2018 at the Lin-wood Elementary School multi-purpose room. Voting will be from 2pm until 6pm. The official School Business Meeting will commence at 7 pm.

The pledge of Allegiance was then recited by all.

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

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

- All cellular phones should be turned to silent.
- Each participant will treat every other participant with due respect and courtesy. The moderator will not allow personal attacks or inappropriate language.
- Anyone wishing to address the meeting will use the microphone and first be recognized by the moderator. Speakers will begin by stating his or her name.
- All other speakers will be considered out of order. I will allow non-voters to speak however please identify yourself as a non-voter. While allow to speak, you are for bidden from voting.
- The initial presenter on an article be will limited to ten minutes, all speakers on debate will be limited to three minutes both will include one minute warning.
(Time to be determined by moderator.) All new speakers who desire to speak will be giving a chance to do so before one is given a second opportunity on the same issue.
- Each Article needs a motion and a second in order to discuss it.

- Only one amendment to a motion will be allowed on the floor at any one time. No amendment to an amendment will be allowed; such proposals will be dealt with as subsequent amendments after the first amendment has been voted upon. All amendments will be submitted in writing to the moderator. The subject of the original article must be addressed in the amendment and it cannot be a negative amendment.
- The moderator can be overruled by majority of the meeting.
- State statutes do govern legal procedures not listed here.

ARTICLE 07: Bond Additional Funding Levee

To see if the Town will vote to raise and appropriate the sum of four hundred ten thousand dollars (\$410,000) for additional funds needed to rebuild the East Branch Pemigewasset River Granite Block Levee that was approved at the 2016 Town Meeting, and to authorize the issuance of not more than four hundred thousand dollars (\$400,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); to authorize the Selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; to authorize the Selectmen to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. The balance of the appropriation of ten thousand dollars (\$10,000) is to be raised by taxation to be used for bond costs and legal costs. The Selectmen and the Budget Committee recommend this appropriation. (2/3 ballot vote required).

Motion made by: OJ Robinson

Seconded by: Tamra Ham

With some discussion Article 07 was passed by secret ballot

Polls remained open for one hour

Yes – 95 No – 2

ARTICLE 08: Levee Additional Funding by Taxation

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

Motion made by: Tamra Ham to lay Article 08 on the table

Seconded by: OJ Robinson

Article 08 was laid on table by voice vote unanimously

ARTICLE 09: Riverfront Park

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

Motion made by: Tamra Ham

Seconded by: James Yott

Article 09 passed by voice vote with some opposition

ARTICLE 10: Operating Budget

To see if the Town will vote to raise and appropriate the sum of five million nine hundred five thousand fifty one dollars (\$5,905,051) for the purposes of General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest, for the ensuing year, exclusive of all special and individual warrant articles. The Budget Committee and Selectmen recommend this appropriation. (Majority vote required)

Motion made by: Paula Strickon

Seconded by: Tamra Ham

Article 10 passed by voice vote unanimously

Motion made by: Tamra Ham to restrict Articles 09 and 10

Seconded by OJ Robinson

Passed by voice vote unanimously

ARTICLE 11: CR - Engineering & Planning

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

Motion made by: OJ Robinson

Seconded by: Tamra Ham

Article 11 passed by voice vote unanimously

ARTICLE 12: CR - Community Building

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

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 12 passed by voice vote unanimously

ARTICLE 13: CR - Public Works Vehicle & Equipment

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

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

ARTICLE 14: CR - Revaluation

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

Motion made by: Tamra Ham
Seconded by: OJ Robinson
Article 14 passed by voice vote unanimously

ARTICLE 15: CR - Police Department Equipment

To see if the Town will vote to raise and appropriate thirty thousand dollars (\$30,000) to be placed in the Police Department Equipment Capital Reserve Fund (created in 1995.) The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham
Seconded by: OJ Robinson
Article 15 passed by voice vote unanimously

ARTICLE 16: CR - Sewer System Rehabilitation

To see if the Town will vote to raise and appropriate two hundred thirty one thousand dollars (\$231,000) to be placed in the Sewer System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation

Motion made by: Paula Strickon
Seconded by: Randy Thomas
With some discussion and explanation by OJ Robinson
Article 16 passed by voice vote unanimously

ARTICLE 17: CR - Water System Rehabilitation

To see if the Town will vote to raise and appropriate one hundred fifty five thousand dollars (\$155,000) to be placed in the Water System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Paula Strickon

Seconded by: Hayli Ash

With some discussion and explanation by OJ Robinson and Butch Burbank

Article 17 passed by voice vote unanimously

ARTICLE 18: CR – Roads & Streets Reconstruction

To see if the Town will vote to raise and appropriate two hundred fourteen thousand five hundred dollars (\$214,500) to be placed in the Road and Street Reconstruction Capital Reserve Fund (created in 1994). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 18 passed by voice vote unanimously

ARTICLE 19: CR – Kanc Rec Area Equipment

To see if the Town will vote to raise and appropriate twenty thousand dollars (\$20,000) to be placed in the Kancamagus Recreational Area Equipment Capital Reserve Fund (created in 2005). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham

Seconded by: Patti Jo Ouellette

Article 19 passed by voice vote unanimously

ARTICLE 20: CR – Cemetery Maintenance Expendable Trust

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

Motion made by: Ivan Strickon

Seconded by: Tamra Ham

Article 20 passed by voice vote unanimously

ARTICLE 21: CR – Property & Building Maintenance

To see if the Town will vote to raise and appropriate thirty thousand dollars (\$30,000) to be placed in the Property and Building Maintenance Expendable Trust (created in 2007). The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham
Seconded by: Patti Jo Ouellette

Article 21 passed by voice vote unanimously

ARTICLE 22: CR – Fire Truck

To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) to be placed in the Fire Truck and Equipment Capital Reserve Fund (created in 1989.) The Selectmen and Budget Committee recommend this appropriation.

Motion made by: Paula Strickon
Seconded by: Hayli Ash

Article 22 passed by voice vote unanimously

ARTICLE 23: CR – Employee Separation

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

Motion made by: Tamra Ham
Seconded by: OJ Robinson

Article 23 passed by voice vote unanimously

ARTICLE 24: CR – Library Technology

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

Motion made by: Ivan Strickon
Seconded by: Patti Jo Ouellette

Article 24 passed by voice vote unanimously

ARTICLE 25: CR - Library Building

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

Motion made by: Ivan Strickon
Seconded by: Tamra Ham
Article 25 passed by voice vote unanimously

ARTICLE 26: CR – Solid Waste

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

Motion made by: Tamra Ham
Seconded by: OJ Robinson
Article 26 passed by voice vote unanimously

ARTICLE 27: CR – Cemetery Expendable Trust Fund

To see if the Town will vote to raise and appropriate one hundred thirty four dollars (\$134) to be placed in the Town Cemetery Expendable trust Fund (created in 2006). Said sum to come from 2017 unassigned fund balance. This represents the amount paid to the Town for the sale of cemetery lots during Fiscal Year 2017. No amount to be raised from taxation. The Selectman and Budget Committee recommend this appropriation.

Motion made by: Tamra Ham
Seconded by: Ivan Strickon
Article 27 passed by voice vote unanimously

ARTICLE 28: CR – Cemetery Trust Fund

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

Motion made by: Ivan Strickon
Seconded by: Tamra Ham
Article 28 passed by voice vote unanimously

Motion made by: Tamra Ham to restrict Articles 11 through 28
Seconded by James Spanos
Passed by voice vote unanimously

ARTICLE 29: Collective Bargaining Agreement

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

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

2017 \$ 0.00 (9 months)

2018 \$21,180.00

2019 \$27,851.00

2020 \$ 8,832.00 (3 months)

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

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

Motion made by: Ivan Strickon
Seconded by: Tamra Ham
With some discussion Article 29 passed by voice vote unanimously

ARTICLE 30: Special Meeting

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

Motion made by: Tamra Ham to lay Article 30 on the table
Seconded by: OJ Robinson
Article 30 was laid on table by voice vote unanimously

ARTICLE 31: Highway Block Grant Program

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

Motion made by: OJ Robinson
Seconded by: Patti Jo Ouellette
Article 31 passed by voice vote unanimously

ARTICLE 32: To allow KENO in Town

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

Motion made by: Tamra Ham
Seconded by: Patti Jo Ouellette
With some discussion Article 32 passed by standing vote
Yes 63 - No 16

ARTICLE 33: Transact any other business

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

OJ Robinson made a motion to dissolve the 2018 Town Meeting
Seconded by: Tamra Ham
The Lincoln Town Meeting dissolved at 8:05 pm.

I hereby certify that the above return of the annual Lincoln town Meeting of March 13, 2018 is true and correct to the best of my knowledge.

Respectfully submitted,



Johnna Hart, Town Clerk

Warrant and Budget



Town of Lincoln, New Hampshire Annual Town Meeting 2019



Notes



**2019
WARRANT**

To the inhabitants of the Town of Lincoln in the County of Grafton in the 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 twelfth (12) day of March, 2019 at 10:00 AM until 6:00 PM for the casting of ballots: and at 6:30 PM on the same day to act upon the following articles: (The polls will not close earlier than 6:00 PM)

ARTICLES ONE (1) THROUGH THREE (3) WILL APPEAR ON THE OFFICAL BALLOT AND WILL BE VOTED ON FROM 10:00 AM TO 6:00 PM. ARTICLE (4) THROUGH TWENTY- EIGHT (28) WILL BE TAKEN UP DURING THE BUSINESS MEETING BEGINNING AT 6:30 PM.

We certify and attest that on or before February 25, 2019, a true and attested copy of this document was posted at the place of meeting and at Town Hall, Lincoln Post Office, Town of Lincoln Library, Town of Lincoln Website, and delivered the original to the Town Clerk.

[illegible]



Article 01 Election of Town Officers

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

☐ Yes ☐ No

Article 02 Planning - Boarding or Rooming House

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

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

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

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

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

Section J. LIMIT ON BOARDING HOUSES.

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

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

☐ Yes ☐ No

Article 03 Planning - Required Parking Spaces for Employee Parking

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town's Land Use Plan Ordinance to add to "Article V General Regulations, Section A. Parking and Off-Street Loading", a Paragraph L. which will state:

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

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

☐ Yes ☐ No





Article 04 Fire Dept Per Diem Wages/Equipment

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

☐ Yes ☐ No

Article 05 Additional Water Sources

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

☐ Yes ☐ No

Article 06 Operating Budget

To see if the Town will vote to raise and appropriate the Budget Committees recommended sum of six million two hundred thirty-six thousand six hundred forty-six dollars (\$6,236,646) for the purposes of General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest, for the ensuing year, exclusive of all special and individual warrant articles. The Budget Committee and Selectmen recommend this appropriation. (Majority vote required)

☐ Yes ☐ No

Article 07 CR-Engineering & Planning

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

☐ Yes ☐ No

Article 08 CR-Public Works Vehicle & Equipment

To see if the Town will vote to raise and appropriate One hundred seven thousand dollars (\$107,000) to be placed in the Public Works Vehicle and Equipment Capital Reserve Fund (created in 1990, amended in 2008.) The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No



Article 09 CR-Revaluation

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

☐ Yes ☐ No

Article 10 CR-Police Department Equipment

To see if the Town will vote to raise and appropriate thirty thousand dollars (\$30,000) to be placed in the Police Department Equipment Capital Reserve Fund (created in 1995.) The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

Article 11 CR-Sewer System Rehabilitation

To see if the Town will vote to raise and appropriate one hundred sixty-one thousand dollars (\$161,000) to be placed in the Sewer System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

Article 12 CR-Water System Rehabilitation

To see if the Town will vote to raise and appropriate one hundred twenty-two thousand dollars (\$122,000) to be placed in the Water System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

Article 13 CR-Roads & Streets Reconstruction

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

☐ Yes ☐ No

Article 14 CR-Kanc Rec Area Equipment

To see if the Town will vote to raise and appropriate nineteen thousand dollars (\$19,000) to be placed in the Kancamagus Recreational Area Equipment Capital Reserve Fund (created in 2005). The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No



Article 15 CR-Cemetery Maintenance Expendable Trust

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

☐ Yes ☐ No

Article 16 CR-Property & Building Maintenance

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

☐ Yes ☐ No

Article 17 CR-Fire Truck & Equipment

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

☐ Yes ☐ No

Article 18 CR-Library Technology

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

☐ Yes ☐ No

Article 19 CR-Library Building

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

☐ Yes ☐ No

Article 20 CR-Solid Waste

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

☐ Yes ☐ No



Article 21 CR-Cemetery Expendable Trust Fund

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

☐ Yes ☐ No

Article 22 CR-Cemetery Trust Fund

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

☐ Yes ☐ No

Article 23 CR-Village Center & Riverfront Park

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

☐ Yes ☐ No

Article 24 Highway Block Grant Program

To see if the Town will vote to raise and appropriate thirty thousand dollars (\$30,000) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is to be offset by revenue from the State of New Hampshire Highway Block Grant Program to the extent that it is available. The Selectmen and Budget Committee recommend this appropriation.

☐ Yes ☐ No

Article 25 Purchase Police Cruiser

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

☐ Yes ☐ No



Article 26 Tax Impact

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

☐ Yes

☐ No

Article 27 Authorizing Trust Funds to Compensate for Management

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

☐ Yes

☐ No

Article 28 Transact any other business

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

☐ Yes

☐ No



Proposed Budget
Lincoln

For the period beginning January 1, 2019 and ending December 31, 2019
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 15, 2019

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Tracey Brumvik	member	
John Daly Jr.	member	
DR HERBERT GARDNER	VICE CHAIRMAN	DR Herbert Gardner
Jayne Ludwig	Secretary Rep.	Jayne Ludwig
Beverly Hall	member	
Susan Chonard	member	
James Spinos	member	
Paul Douda	member	
Mike Simons	CHAIRMAN	
Cynthia Lloyd	Member	

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

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



New Hampshire
Department of
Revenue Administration

2019
MS-737

Proposed Budget

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	06	\$478,539	\$500,669	\$492,731	\$1,000	\$493,731	\$0
4140-4149	Election, Registration, and Vital Statistics	06	\$4,524	\$5,260	\$2,550	\$0	\$2,550	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	06	\$162,211	\$145,000	\$187,000	\$0	\$160,000	\$27,000
4155-4159	Personnel Administration	06	\$875,627	\$907,908	\$982,429	\$0	\$982,429	\$0
4191-4193	Planning and Zoning	06	\$95,289	\$103,747	\$112,511	\$0	\$112,511	\$0
4194	General Government Buildings	06	\$46,005	\$45,950	\$60,862	\$0	\$60,862	\$0
4195	Cemeteries	06	\$15,888	\$21,200	\$21,200	\$0	\$21,200	\$0
4196	Insurance	06	\$86,137	\$105,291	\$113,715	\$0	\$113,715	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,764,220	\$1,835,025	\$1,972,998	\$1,000	\$1,946,998	\$27,000
Public Safety								
4210-4214	Police	06	\$1,070,933	\$1,083,817	\$1,139,205	\$0	\$1,139,205	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	06	\$125,448	\$130,687	\$163,157	\$0	\$163,157	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	06	\$5,787	\$9,000	\$9,220	\$0	\$9,220	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,202,168	\$1,223,504	\$1,311,582	\$0	\$1,311,582	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0





New Hampshire
Department of
Revenue Administration

2019
MS-737

Proposed Budget

Highways and Streets									
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	06	\$317,651	\$325,996	\$334,928	\$0	\$0	\$334,928	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	06	\$42,104	\$47,000	\$45,000	\$0	\$0	\$45,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$359,755	\$372,996	\$379,928	\$0	\$0	\$379,928	\$0
Sanitation									
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	06	\$326,952	\$292,982	\$337,314	\$0	\$0	\$337,314	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	06	\$234,309	\$250,250	\$257,750	\$0	\$0	\$257,750	\$0
Sanitation Subtotal			\$561,261	\$543,232	\$595,064	\$0	\$0	\$595,064	\$0
Water Distribution and Treatment									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	06	\$344,701	\$368,185	\$367,092	\$0	\$0	\$367,092	\$0
Water Distribution and Treatment Subtotal			\$344,701	\$368,185	\$367,092	\$0	\$0	\$367,092	\$0
Electric									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health									
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0





New Hampshire
Department of
Revenue Administration

2019
MS-737

Proposed Budget

4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	06	\$102,629	\$102,629	\$103,742	\$0	\$103,742	\$0	\$0
	Health Subtotal		\$102,629	\$102,629	\$103,742	\$0	\$103,742	\$0	\$0
Welfare									
4441-4442	Administration and Direct Assistance	06	\$1,039	\$5,500	\$5,500	\$0	\$5,500	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$1,039	\$5,500	\$5,500	\$0	\$5,500	\$0	\$0
Culture and Recreation									
4520-4529	Parks and Recreation	06	\$428,982	\$453,262	\$463,681	\$0	\$463,681	\$0	\$0
4550-4559	Library	06	\$108,836	\$117,952	\$120,583	\$0	\$120,583	\$0	\$0
4583	Patriotic Purposes	06	\$9,674	\$10,575	\$6,725	\$0	\$6,725	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$547,492	\$581,789	\$590,989	\$0	\$590,989	\$0	\$0
Conservation and Development									
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service									
4711	Long Term Bonds and Notes - Principal	06	\$655,189	\$720,793	\$769,236	\$0	\$769,236	\$0	\$0
4721	Long Term Bonds and Notes - Interest	06	\$172,218	\$182,577	\$166,514	\$0	\$166,514	\$0	\$0
4723	Tax Anticipation Notes - Interest	06	\$0	\$1	\$1	\$0	\$1	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$827,407	\$903,371	\$935,751	\$0	\$935,751	\$0	\$0





New Hampshire
Department of
Revenue Administration

2019
MS-737

Proposed Budget

Capital Outlay									
4901	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$496,921	\$828,000	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$496,921	\$828,000	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out									
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations			\$6,262,646	\$1,000	\$6,236,646				\$27,000





New Hampshire
Department of
Revenue Administration

2019
MS-737

Proposed Budget

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	07	\$44,000	\$0	\$44,000	\$0
	<i>Purpose: CR-Engineering & Planning</i>					
4915	To Capital Reserve Fund	08	\$107,000	\$0	\$107,000	\$0
	<i>Purpose: CR-Public Works Vehicle & Equipment</i>					
4915	To Capital Reserve Fund	09	\$25,000	\$0	\$25,000	\$0
	<i>Purpose: CR-Revaluation</i>					
4915	To Capital Reserve Fund	10	\$30,000	\$0	\$30,000	\$0
	<i>Purpose: CR-Police Department Equipment</i>					
4915	To Capital Reserve Fund	11	\$161,000	\$0	\$161,000	\$0
	<i>Purpose: CR-Sewer System Rehabilitation</i>					
4915	To Capital Reserve Fund	12	\$122,000	\$0	\$122,000	\$0
	<i>Purpose: CR-Water System Rehabilitation</i>					
4915	To Capital Reserve Fund	13	\$257,500	\$0	\$257,500	\$0
	<i>Purpose: CR-Roads & Streets Reconstruction</i>					
4915	To Capital Reserve Fund	14	\$19,000	\$0	\$19,000	\$0
	<i>Purpose: CR-Kanc Rec Area Equipment</i>					
4915	To Capital Reserve Fund	17	\$133,000	\$0	\$133,000	\$0
	<i>Purpose: CR-Fire Truck & Equipment</i>					
4915	To Capital Reserve Fund	18	\$2,000	\$0	\$2,000	\$0
	<i>Purpose: CR-Library Technology</i>					
4915	To Capital Reserve Fund	19	\$21,000	\$0	\$21,000	\$0
	<i>Purpose: CR-Library Building</i>					
4915	To Capital Reserve Fund	20	\$30,000	\$0	\$30,000	\$0
	<i>Purpose: CR-Solid Waste</i>					
4915	To Capital Reserve Fund	23	\$1,000	\$0	\$1,000	\$0





New Hampshire
Department of
Revenue Administration

2019
MS-737

Proposed Budget

Purpose: CR-Village Center & Riverfront Park				
4916	To Expendable Trusts/Fiduciary Funds	15	\$10,000	\$0
				\$10,000
4916	To Expendable Trusts/Fiduciary Funds	16	\$62,000	\$0
				\$62,000
4916	To Expendable Trusts/Fiduciary Funds	21	\$1,069	\$0
				\$1,069
4916	To Expendable Trusts/Fiduciary Funds	22	\$2,131	\$0
				\$2,131
Total Proposed Special Articles			\$1,027,700	\$0
				\$1,027,700



New Hampshire
Department of
Revenue Administration

2019
MS-737

Proposed Budget

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Purpose: Fire Dept Per Diem Wages/Equipment		04	\$134,200	\$0	\$134,200	\$0
4220-4229	Fire					
Purpose: Fire Dept Per Diem Wages/Equipment		25	\$46,300	\$0	\$46,300	\$0
4902	Machinery, Vehicles, and Equipment					
Purpose: Purchase Police Cruiser		05	\$75,000	\$0	\$75,000	\$0
4909	Improvements Other than Buildings					
Purpose: Additional Water Sources		24	\$30,000	\$0	\$30,000	\$0
4909	Improvements Other than Buildings					
Purpose: Highway Block Grant Program						
Total Proposed Individual Articles			\$285,500	\$0	\$285,500	\$0



New Hampshire
Department of
Revenue Administration

2019
MS-737

Proposed Budget

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
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	06	\$0	\$196,000	\$196,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	06	\$0	\$50,000	\$50,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$0	\$246,000	\$246,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	06	\$0	\$5,200	\$5,200
3220	Motor Vehicle Permit Fees	06	\$0	\$325,000	\$325,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	06	\$0	\$27,300	\$27,300
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$357,500	\$357,500
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	06	\$0	\$85,000	\$85,000
3353	Highway Block Grant	24	\$0	\$30,000	\$30,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	06	\$0	\$37,300	\$37,300
3379	From Other Governments	06	\$0	\$448,120	\$448,120
State Sources Subtotal			\$0	\$600,420	\$600,420





Proposed Budget

Charges for Services				
3401-3406	Income from Departments	06	\$0	\$132,435
3409	Other Charges		\$0	\$0
Charges for Services Subtotal			\$0	\$132,435
Miscellaneous Revenues				
3501	Sale of Municipal Property	06	\$0	\$500
3502	Interest on Investments	06	\$0	\$8,500
3503-3509	Other	06	\$0	\$63,000
Miscellaneous Revenues Subtotal			\$0	\$72,000
Interfund Operating Transfers In				
3912	From Special Revenue Funds		\$0	\$0
3913	From Capital Projects Funds		\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0
3917	From Conservation Funds		\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$0
Other Financing Sources				
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0
9998	Amount Voted from Fund Balance	23, 22, 21	\$0	\$4,200
9999	Fund Balance to Reduce Taxes		\$0	\$0
Other Financing Sources Subtotal			\$0	\$4,200
Total Estimated Revenues and Credits			\$0	\$1,412,555



Proposed Budget

Item	Period ending 12/31/2018	Selectmen's Period ending 12/31/2019 (Recommended)	Budget Committee's Period ending 12/31/2019 (Recommended)
Operating Budget Appropriations	\$5,905,051	\$6,262,646	\$6,236,646
Special Warrant Articles	\$1,808,400	\$1,027,700	\$1,027,700
Individual Warrant Articles	\$449,180	\$285,500	\$285,500
Total Appropriations	\$8,162,631	\$7,575,846	\$7,549,846
Less Amount of Estimated Revenues & Credits	\$1,831,237	\$1,412,555	\$1,412,555
Estimated Amount of Taxes to be Raised	\$6,331,394	\$6,163,291	\$6,137,291



Proposed Budget

1. Total Recommended by Budget Committee	\$7,549,846
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$769,237
3. Interest: Long-Term Bonds & Notes	\$166,514
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$935,751
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$6,614,095
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$661,410
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 (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	
	\$8,211,256

2018 INVENTORY OF TOWN PROPERTY

Map/Lot	Description	Acres	Bldg. Value	Land Value	Total Value
103-005-000-BG-00000	Boyce Brook Pumping Station	0.000		9,400	9,400
105-020-000-00-00000	Route 3 Salt Shed	0.830	29,300	66,900	96,200
105-001-000-00-00000	Land near I-93	0.170		4,700	4,700
109-011-000-00-00000	Public Works Garage	6.050	141,900	121,600	263,500
109-012-000-00-00000	Land Old Airport Road	6.400		124,000	124,000
109-017-000-00-00000	Connector Road	2.640		54,600	54,600
109-018-000-00-00000	Arthur Salem Way Lot #2	0.470		58,900	58,900
109-019-000-00-00000	Arthur Salem Way Lot #4	0.360		55,900	55,900
109-023-000-00-00000	Arthur Salem Way Lot #5	0.500		53,700	53,700
109-022-000-00-00000	Arthur Salem Way Lot #7	0.370		56,200	56,200
109-021-000-00-00000	Arthur Salem Way Lot #8	0.420		57,500	57,500
110-022-000-00-00000	Arthur Salem Way Lot #9	0.620		64,700	64,700
110-023-000-00-00000	Arthur Salem Way Lot #10	0.340		55,100	55,100
110-016-000-00-00000	Pollard Road	0.240	17,000	50,100	67,100
110-021-000-00-00000	Connector Road	0.310		53,600	53,600
112-008-000-00-00000	Main Street (land only)	1.150		65,000	65,000
112-009-000-00-00000	Solid Waste Facility	21.000	161,300	278,700	440,000
112-011-000-00-00000	Sewer Treatment Facility	20.000	6,434,900	262,400	6,697,300
113-045-000-00-00000	Pollard Road	3.600		100,100	100,100
113-046-000-00-00000	Mansion Hill Drive	0.120		43,700	43,700
113-051-000-00-00000	Pollard Road	2.400		91,700	91,700
113-054-000-00-00000	Community Center	6.640	544,600	133,300	677,900
113-156-000-00-00000	Lincoln Public Library	0.090	399,500	122,800	522,300
116-043-000-00-00000	Kancamagus Rec. Area	28.080	185,400	678,800	864,200
118-001-000-00-00000	Lincoln Town Hall	1.300	1,232,600	223,700	1,456,300
118-055-000-00-00000	Lincoln Fire Station	0.690	425,000	74,500	499,500
118-058-000-00-00000	Church Street	0.100	2,800	47,500	50,300
118-046-000-BG-00000	Main Street Gazebo	0.470	1,800		1,800
122-005-000-00-00000	Main Street - Lady's Bathtub	0.620		83,000	83,000
122-007-000-BG-00000	River Intake Building	0.000	8,400	0	8,400
124-065-000-00-00000	Kancamagus Highway	16.000		326,400	326,400
124-066-000-BG-00000	Water Treatment Plant	0.000	690,900	0	690,900
129-062-000-00-00000	Clearbrook #2E	0.000		52,500	52,500
129-061-000-00-00000	Clearbrook #2W	0.000		52,500	52,500
Total			\$ 10,275,400	\$ 3,523,500	\$ 13,798,900

2018 Payroll By Department
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
CEMETERY				
Beaudin II, Paul J	\$ 3,774.00	\$ -	\$ -	\$ 3,774.00
Lehouillier, Gene	\$ 403.30	\$ -	\$ -	\$ 403.30
ELECTIONS				
Haynes, Nina	\$ 250.00	\$ -	\$ -	\$ 250.00
Kuplin, Laurel	\$ 315.00	\$ -	\$ -	\$ 315.00
Thomas, Randall	\$ 375.00	\$ -	\$ -	\$ 375.00
EXECUTIVE & OFFICIALS				
Barnes, Daniel J	\$ 450.00			\$ 450.00
Burbank, Alfred	\$ 87,550.24	\$ -	\$ -	\$ 87,550.24
Hart, Johnna (Ballot Clerk)	\$ 55,725.80	\$ -	\$ -	\$ 55,725.80
Ham, Tamra	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Jones, Helen	\$ 40,513.87	\$ 562.39	\$ 7,045.25	\$ 48,121.51
Leslie, Jane	\$ 43,356.38	\$ 4,324.12	\$ -	\$ 47,680.50
Ludwig, Jayne	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Pelchat, Mary	\$ 14,602.51	\$ 266.07	\$ 665.28	\$ 15,533.86
Philbrick, Lisa	\$ 15,756.00	\$ 94.50	\$ -	\$ 15,850.50
Robinson, Orrin J.	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Rolando, Julie	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00
Rose, Brook	\$ 7,502.25	\$ -	\$ -	\$ 7,502.25
WATER DEPARTMENT				
Beaudin, David W. (WT & PW)	\$ 53,974.75	\$ 9,455.08	\$ -	\$ 63,429.83
Welch, Joshua	\$ 6,801.60	\$ -	\$ -	\$ 6,801.60
LIBRARY				
Camargo, Teasha	\$ 2,748.00	\$ -	\$ -	\$ 2,748.00
Duffield, Vivica	\$ 16,280.82	\$ 8.99	\$ 233.49	\$ 16,523.30
Gaudio, David	\$ 1,017.00	\$ -	\$ -	\$ 1,017.00
Horne, Sharon	\$ 3,108.04	\$ -	\$ -	\$ 3,108.04
Peltier, Janet (LB & Checklist)	\$ 3,553.40	\$ -	\$ -	\$ 3,553.40
Riley, Carol (LB & Checklist)	\$ 49,590.20	\$ -	\$ -	\$ 49,590.20
Rush, Denise	\$ 108.00	\$ -	\$ -	\$ 108.00
PLANNING & ZONING OFFICE				
Bont, Carole	\$ 58,406.40	\$ -	\$ -	\$ 58,406.40
SOLID WASTE FACILITY				
Christenson, Scot	\$ 1,663.20	\$ -	\$ -	\$ 1,663.20
Clark, Russell	\$ 35,650.03	\$ 588.85	\$ -	\$ 36,238.88
Conn, James	\$ 40,706.46	\$ 1,144.18	\$ -	\$ 41,850.64
Dovholuk, Michael	\$ 15,856.10	\$ 356.48	\$ -	\$ 16,212.58
LaPointe, Daniel	\$ 1,456.00	\$ -	\$ -	\$ 1,456.00
DEPARTMENT OF PUBLIC WORKS				
Hadaway, Nathan	\$ 71,165.10	\$ -	\$ -	\$ 71,165.10
Hart, Daryl J.	\$ 42,520.11	\$ 4,839.48	\$ -	\$ 47,359.59
Nicoll III, Andrew	\$ 48,694.50	\$ 5,568.11	\$ -	\$ 54,262.61
Vigneault, Zach	\$ 36,080.06	\$ 5,431.26	\$ -	\$ 41,511.32
FIRE DEPARTMENT				
Baker, Ryan	\$ 1,402.50	\$ -	\$ -	\$ 1,402.50
Baron, Ryan	\$ 137.50	\$ -	\$ -	\$ 137.50
Beard, Ronald R. (CO & FD)	\$ 53,040.00	\$ -	\$ -	\$ 53,040.00
Dutilly, Matthew	\$ 216.00	\$ -	\$ -	\$ 216.00
Fairbrother, Ryan	\$ 6,616.50	\$ -	\$ -	\$ 6,616.50
Fiorentino, Matthew	\$ 1,008.00	\$ -	\$ -	\$ 1,008.00
Gregson, Daniel	\$ 1,312.50	\$ -	\$ -	\$ 1,312.50
Harrington, Jessica	\$ 953.00	\$ -	\$ -	\$ 953.00
Homan, Clifford	\$ 3,630.00	\$ -	\$ -	\$ 3,630.00
Kenney, Robert	\$ 3,720.00	\$ -	\$ -	\$ 3,720.00
Nutting, Samuel	\$ 387.50	\$ -	\$ -	\$ 387.50
Snyder, Nicholas	\$ 2,200.00	\$ -	\$ -	\$ 2,200.00



2018 Payroll By Department
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
FIRE DEPARTMENT (continued)				
Sullivan, James	\$ 1,062.50	\$ -	\$ -	\$ 1,062.50
Surette, Casey	\$ 1,412.50	\$ -	\$ -	\$ 1,412.50
Tomaso, David	\$ 6,058.50	\$ -	\$ -	\$ 6,058.50
Weden, Michael	\$ 5,476.00	\$ -	\$ -	\$ 5,476.00
Wells, Cassie	\$ 262.50	\$ -	\$ -	\$ 262.50
RECREATION DEPARTMENT				
Aprin-Meagher, Skyla	\$ 8,652.78	\$ -	\$ -	\$ 8,652.78
Bartlett, Florence	\$ 59.80	\$ -	\$ -	\$ 59.80
Bartlett, John A.	\$ 2,806.30	\$ -	\$ -	\$ 2,806.30
Belanger, Jake	\$ 3,329.75	\$ -	\$ -	\$ 3,329.75
Bishop, Alexander	\$ 1,554.75	\$ -	\$ -	\$ 1,554.75
Boyle, Jill-Anne	\$ 291.20	\$ -	\$ -	\$ 291.20
Conn Jr., Ralph	\$ 4,702.50	\$ -	\$ -	\$ 4,702.50
Corey, Marcus	\$ 505.41	\$ -	\$ -	\$ 505.41
Dovholuk, Max	\$ 529.42	\$ -	\$ -	\$ 529.42
Duguay, Jane	\$ 831.28	\$ -	\$ -	\$ 831.28
Guerci, Nicolina	\$ 2,762.50	\$ -	\$ -	\$ 2,762.50
Gutro, Matthew	\$ 2,340.00	\$ -	\$ -	\$ 2,340.00
Ham, Arnold	\$ 451.14	\$ -	\$ -	\$ 451.14
Harrington, Brandon	\$ 3,217.50	\$ -	\$ -	\$ 3,217.50
Jenkins, Nathan	\$ 319.53	\$ -	\$ -	\$ 319.53
Knowlton, Nicole	\$ 4,030.69	\$ -	\$ -	\$ 4,030.69
Ledoux, Garrette	\$ 2,209.25	\$ -	\$ -	\$ 2,209.25
Ledoux, John	\$ 2,331.00	\$ -	\$ -	\$ 2,331.00
Ledoux, Tatiana	\$ 6,164.06	\$ -	\$ -	\$ 6,164.06
Loukes, Aaron L	\$ 565.26	\$ -	\$ -	\$ 565.26
Murphy, Alexandra	\$ 2,413.95	\$ -	\$ -	\$ 2,413.95
Parker, Alexis	\$ 3,280.00	\$ -	\$ -	\$ 3,280.00
Robinson, Elisa	\$ 52.00	\$ -	\$ -	\$ 52.00
Sellingham, Kara	\$ 1,697.80	\$ -	\$ -	\$ 1,697.80
Smith, Matthew	\$ 1,163.50	\$ 29.25	\$ -	\$ 1,192.75
Smith, Ryan	\$ 6,897.00	\$ 223.25	\$ -	\$ 7,120.25
Stone, Lyndsi	\$ 5,300.08	\$ -	\$ -	\$ 5,300.08
Thibault, Benjamin	\$ 365.37	\$ -	\$ -	\$ 365.37
Tower, Blake	\$ 2,076.25	\$ -	\$ -	\$ 2,076.25
Tower, Tara	\$ 58,380.40	\$ -	\$ -	\$ 58,380.40
Vance, Justin	\$ 375.00	\$ -	\$ -	\$ 375.00
Vance, Meghann	\$ 2,377.05	\$ -	\$ -	\$ 2,377.05
Weden, Laurian	\$ 95.46	\$ -	\$ -	\$ 95.46
Wilson, Geoffrey	\$ 242.07	\$ -	\$ -	\$ 242.07
COMMUNITY CENTER				
Boyle, Isabella	\$ 5,146.57	\$ -	\$ -	\$ 5,146.57
Brooks, Christopher	\$ 2,072.50	\$ -	\$ -	\$ 2,072.50
Chase, Shawna	\$ 10,615.42	\$ -	\$ -	\$ 10,615.42
Hewes, Shannon	\$ 6,283.77	\$ -	\$ -	\$ 6,283.77
Lamoureux, Daniel	\$ 40,707.19	\$ 86.58	\$ -	\$ 40,793.77
Rand, Heather	\$ 4,499.51	\$ -	\$ -	\$ 4,499.51
Saulnier, Jody	\$ 2,680.67	\$ -	\$ -	\$ 2,680.67
Sawyer, Abbie	\$ 4,437.50	\$ -	\$ -	\$ 4,437.50
Tower, Samantha	\$ 4,418.24	\$ -	\$ -	\$ 4,418.24
Welch, Dakema	\$ 4,366.31	\$ -	\$ -	\$ 4,366.31
				\$ 1,130,235.72

2018 Payroll By Department
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Detail Wages	Separation/ Retirement Wages	Gross Wages
POLICE DEPARTMENT					
Baker, Kara	\$ 39,764.96	\$ 5,091.39	\$ -	\$ -	\$ 44,856.35
Bujeaud, Joseph J.	\$ 48,927.39	\$ 3,661.80	\$ -	\$ -	\$ 52,589.19
Burnham, Jeffrey	\$ 73,200.32	\$ -	\$ 3,146.00	\$ -	\$ 76,346.32
Davis, Conor	\$ 45,577.40	\$ 4,116.14	\$ 3,276.00	\$ -	\$ 52,969.54
Deluca, Joseph P	\$ 64,314.59	\$ 1,583.56	\$ 1,326.00	\$ -	\$ 67,224.15
Durning, Jane	\$ 18,484.93	\$ 2,438.85	\$ -	\$ 1,226.72	\$ 22,150.50
*Formalarie, Andrew	\$ 12,987.85	\$ 2,076.42	\$ -	\$ -	\$ 15,064.27
Gaites, Megan	\$ 131.20	\$ -	\$ -	\$ -	\$ 131.20
Hafey, Caroline	\$ 24,088.11	\$ 1,229.19	\$ 520.00	\$ 3,531.39	\$ 29,368.69
Lowe, Kristopher	\$ 46,417.54	\$ 2,795.85	\$ 2,080.00	\$ -	\$ 51,293.39
Meisenbacher, Ryan	\$ 3,608.58	\$ -	\$ -	\$ -	\$ 3,608.58
Morris, Chad	\$ 10,769.22	\$ -	\$ -	\$ -	\$ 10,769.22
Perry, Russell	\$ 50,569.36	\$ 2,219.46	\$ 2,184.00	\$ -	\$ 54,972.82
Smith, Theodore P.	\$ 69,471.32	\$ -	\$ -	\$ -	\$ 69,471.32
Snyder, Amy	\$ 36,055.19	\$ 3,726.00	\$ -	\$ -	\$ 39,781.19
Stevens, Bonnie	\$ 992.50	\$ -	\$ -	\$ -	\$ 992.50
Stevens, Michael E.	\$ 65,003.61	\$ 4,819.19	\$ 234.00	\$ -	\$ 70,056.80
Storey, Christopher	\$ 48,166.48	\$ 1,617.53	\$ 2,496.00	\$ -	\$ 52,280.01
Waldman, Steven	\$ 56,338.56	\$ 2,647.61	\$ 1,508.00	\$ -	\$ 60,494.17
Wetherell, Jodi	\$ 38,526.86	\$ 6,886.96	\$ -	\$ -	\$ 45,413.82
**Wetherell, Robert	\$ 3,080.50	\$ -	\$ -	\$ -	\$ 3,080.50
Wood, Jeannine	\$ 53,514.85	\$ 3,215.01	\$ 1,898.00	\$ -	\$ 58,627.86
					\$ 881,542.39

*Includes Fire Department

** Includes Election pay

Long Term Debt Schedule

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

	Principal Balance	Rate	Principal Payment	Interest Payment	Total Payment
Beginning Balance	535,000.00				
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
			\$ 105,000.00	\$ 15,750.00	\$ 118,125.00

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

	Principal Balance	Rate	Principal Payment	Interest Payment	Total Payment
February 15, 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			\$500,000.00	\$72,300.00	\$572,300.00

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 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			\$300,000.00	\$43,380.00	\$343,380.00

**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>
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		\$57,534.54	\$981.60	\$58,516.14

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2019	\$355,000.00	4.00%	\$71,000.00	\$6,725.00	\$77,725.00
August 15, 2019	\$284,000.00	2.00%	\$72,000.00	\$5,305.00	\$77,305.00
February 15, 2020	\$212,000.00	4.00%	\$71,500.00	\$4,585.00	\$76,085.00
August 15, 2020	\$140,500.00	4.00%	\$71,500.00	\$3,155.00	\$74,655.00
February 15, 2021	\$69,000.00	5.00%	\$69,000.00	\$1,725.00	\$70,725.00
TOTAL			\$355,000.00	\$21,495.00	\$376,495.00

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
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			\$118,500.00	\$10,162.50	\$128,662.50

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2019	\$825,000.00			\$19,682.50	\$19,682.50
August 15, 2019	\$720,000.00	5.020	\$105,000.00	\$19,682.50	\$124,682.50
February 15, 2000	\$720,000.00			\$17,047.00	\$17,047.00
August 15, 2000	\$615,000.00	5.020	\$105,000.00	\$17,047.00	\$122,047.00
February 15, 2021	\$615,000.00			\$14,411.50	\$14,411.50
August 15, 2021	\$510,000.00	5.020	\$105,000.00	\$14,411.50	\$119,411.50
February 15, 2022	\$510,000.00			\$11,776.00	\$11,776.00
August 15, 2022	\$405,000.00	5.020	\$105,000.00	\$11,776.00	\$116,776.00
February 15, 2023	\$405,000.00			\$9,140.50	\$9,140.50
August 15, 2023	\$300,000.00	4.020	\$105,000.00	\$9,140.50	\$114,140.50
February 15, 2024	\$300,000.00			\$7,030.00	\$7,030.00
August 15, 2024	\$200,000.00	4.020	\$100,000.00	\$7,030.00	\$107,030.00
February 15, 2025	\$200,000.00			\$5,020.00	\$5,020.00
August 15, 2025	\$100,000.00	5.020	\$100,000.00	\$5,020.00	\$105,020.00
February 15, 2026	\$100,000.00			\$2,510.00	\$2,510.00
August 15, 2026	\$0.00	5.020	\$100,000.00	\$2,510.00	\$102,510.00
TOTAL			\$825,000.00	\$173,235.00	\$998,235.00

TOWN OF LINCOLN
2018 Pollard Road Sidewalk Project
\$423,303 - 6.5 years - Union Bank

	<i>Principal Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$423,302.79			2.100%
February 1, 2019	\$357,677.79	\$65,625.00	\$4,279.79	\$69,904.79
August 1, 2019	\$357,677.79		\$3,724.75	\$3,724.75
February 1, 2020	\$292,052.79	\$65,625.00	\$3,786.48	\$69,411.48
August 1, 2020	\$292,052.79		\$3,058.15	\$3,058.15
February 1, 2021	\$226,427.79	\$65,625.00	\$3,091.76	\$68,716.76
August 1, 2021	\$226,427.79		\$2,357.95	\$2,357.95
February 1, 2022	\$160,802.79	\$65,625.00	\$2,397.03	\$68,022.03
August 1, 2022	\$160,802.79		\$1,674.55	\$1,674.55
February 1, 2023	\$95,177.79	\$65,625.00	\$1,702.31	\$67,327.31
August 1, 2023	\$95,177.79		\$991.15	\$991.15
February 1, 2024	\$29,552.79	\$65,625.00	\$1,007.57	\$66,632.57
August 1, 2024	\$29,552.79		\$309.45	\$309.45
February 1, 2025	\$0.00	\$29,552.79	\$312.85	\$29,865.64
				\$0.00
TOTAL		\$423,302.79	\$28,693.79	\$451,996.58

TOWN OF LINCOLN
Levee
\$1,310,000 Less \$104,175 Premium to reduce Loan - 20 Year Loan (Peoples Bank)

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2019	\$1,080,000.00			\$20,245.50	\$20,245.50
August 15, 2019	\$1,020,000.00	5.020	\$60,000.00	\$20,245.50	\$80,245.50
February 15, 2020	\$1,020,000.00			\$18,739.50	\$18,739.50
August 15, 2020	\$960,000.00	5.020	\$60,000.00	\$18,739.50	\$78,739.50
February 15, 2021	\$960,000.00			\$17,233.50	\$17,233.50
August 15, 2021	\$900,000.00	5.020	\$60,000.00	\$17,233.50	\$77,233.50
February 15, 2022	\$900,000.00			\$15,727.50	\$15,727.50
August 15, 2022	\$840,000.00	5.020	\$60,000.00	\$15,727.50	\$75,727.50
February 15, 2023	\$840,000.00			\$14,221.50	\$14,221.50
August 15, 2023	\$780,000.00	4.020	\$60,000.00	\$14,221.50	\$74,221.50
February 15, 2024	\$780,000.00			\$13,015.50	\$13,015.50
August 15, 2024	\$720,000.00	4.020	\$60,000.00	\$13,015.50	\$73,015.50
February 15, 2025	\$720,000.00			\$11,809.50	\$11,809.50
August 15, 2025	\$660,000.00	5.020	\$60,000.00	\$11,809.50	\$71,809.50
February 15, 2026	\$660,000.00			\$10,303.50	\$10,303.50
August 15, 2026	\$600,000.00	5.020	\$60,000.00	\$10,303.50	\$70,303.50
February 15, 2027	\$600,000.00			\$8,797.50	\$8,797.50
August 15, 2027	\$540,000.00	2.020	\$60,000.00	\$8,797.50	\$68,797.50
February 15, 2028	\$540,000.00			\$8,191.50	\$8,191.50
August 15, 2028	\$480,000.00	2.020	\$60,000.00	\$8,191.50	\$68,191.50
February 15, 2029	\$480,000.00			\$7,585.50	\$7,585.50
August 15, 2029	\$420,000.00	2.145	\$60,000.00	\$7,585.50	\$67,585.50
February 15, 2030	\$420,000.00			\$6,942.00	\$6,942.00
August 15, 2030	\$360,000.00	4.020	\$60,000.00	\$6,942.00	\$66,942.00
February 15, 2031	\$360,000.00			\$5,736.00	\$5,736.00
August 15, 2031	\$300,000.00	4.020	\$60,000.00	\$5,736.00	\$65,736.00
February 15, 2032	\$300,000.00			\$4,530.00	\$4,530.00
August 15, 2032	\$240,000.00	3.020	\$60,000.00	\$4,530.00	\$64,530.00
February 15, 2033	\$240,000.00			\$3,624.00	\$3,624.00
August 15, 2033	\$180,000.00	3.020	\$60,000.00	\$3,624.00	\$63,624.00
February 15, 2034	\$180,000.00			\$2,718.00	\$2,718.00
August 15, 2034	\$120,000.00	3.020	\$60,000.00	\$2,718.00	\$62,718.00
February 15, 2035	\$120,000.00			\$1,812.00	\$1,812.00
August 15, 2035	\$60,000.00	3.020	\$60,000.00	\$1,812.00	\$61,812.00
February 15, 2036	\$60,000.00			\$906.00	\$906.00
August 15, 2036	\$0.00	3.020	\$60,000.00	\$906.00	\$60,906.00
TOTAL			\$1,080,000.00	\$344,277.00	\$1,424,277.00



As the Regional Planning Commission serving 50 municipalities and 25 Unincorporated Places of Northern New Hampshire, North Country Council continues to move forward as a proactive resource for our communities, partners and the region, providing professional economic development, community, regional, transportation and solid waste planning services to serve your needs. Here are some of the highlights from the past year:

- Continue to play a key role in the administration and compliance of federal regulations for funding received for infrastructure improvements at the former Wausau paper mill site in Groveton.
- Administrator for the Pemi Baker Solid Waste District.
- Provided technical assistance and staff support to the Town of Littleton Parking Commission for a study and plan for management of parking in downtown Littleton.
- Provided grant writing and technical assistance to assist communities, highlight of this work is the awarded \$500,000 CDBG to retain and create 27 jobs at the Friendship House in Bethlehem and a feasibility study for to identify the need for expanded care in the Cottage Hospital service are through Grafton County.
- Administered and provided technical assistance to communities and organization seeking Northern Border Regional Commission (NBRC) grants within the region.
- Coordinated household hazardous waste collection events serving 19 towns in the region.
- Assisted NH Fish & Game, White Mountain Community College, and the Androscoggin Watershed Council with assessments of stream crossings in the Androscoggin River Watershed, as well as outreach to municipalities to help them use them information gathered to prioritize and plan culvert improvement and replacement projects.
- Completed 199 traffic counts (160 for NHDOT and 39 locally-requested counts) throughout the region to provide consistent and reliable data for use when planning infrastructure improvements.
- Facilitated the efforts of the North Country Scenic Byways Council to steward, improve, and promote the North Country's system of scenic byways." Make the second sentence a new bullet, change to "Performed pavement condition assessments of local roads for the Towns of Groton and Wentworth to assist with planning and budgeting for roadway maintenance.
- Assisted communities in the region with the development and submittal of proposals for roadway and bicycle and pedestrian safety and improvement projects to be considered for funding through the Statewide Ten Year Transportation Plan, the Transportation Alternatives Program, and the Federal Lands Access Program.
- Assisted the Town of Littleton with development of Bicycle and Pedestrian Infrastructure Improvement Plan.
- Provide technical mapping services to various communities in the region, including assistance to the Bath Conservation Commission for an Aquatic Resource Mitigation (ARM) Fund grant application and to the Town of Bethlehem for a map of public parking areas.
- Provided member municipalities with guidance on records storage, prime wetlands designation, private development on federal land, bonding, interpretation of local regulations, and to several communities with the process for cell tower review, master plan updates and capital improvement programing. Dues provided match funding to enable some additional hands-on assistance with updates to local land use regulations, zoning amendments, downtown revitalization, and MTAG and hazard mitigation grant applications.
- Facilitated bulk purchase by communities of the NH Planning and Land Use Regulation books.
- In economic development we continue our strong relationship with the Department of Commerce and the Economic Development Administration (EDA) in bringing funding and project development to the region. This year's highlight of our work with EDA include continuous work with the Comprehensive Economic Development Strategy Committee meeting on a bi-monthly basis to complete the five year update by December of 2018. This effort in 2019 will take a deeper dive into the regions communities the Council will host regional roundtables

161 Main Street Littleton, NH 03561 – 603-444-6303 – www.nccouncil.org

focused on better understanding the needs and unique assets of the regions communities. Through this funding North Country Council Staff is able to provide various types of technical assistance and project development support around the region.

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

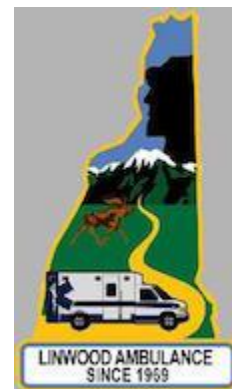
Respectfully submitted,

Michelle Moren-Grey
Co-Executive Director & CEO

Kathleen Frenette
Co-Executive Director & COO



Linwood Ambulance Service
PO Box 26,12 Profile Drive
Woodstock, NH 03262
603-745-3904 Voice
603-745-7737 Fax
www.linwoodambulance.org



A non-profit serving the Towns of Lincoln and Woodstock NH

Linwood Ambulance Service 2018 Annual Report

2019 is the fiftieth year that the volunteers of the Linwood Ambulance Service have been serving the towns of Lincoln and Woodstock.

Linwood Ambulance Service responded to 747 calls for assistance in 2018. This is an increase of 40 calls over 2017, and is a continuing trend of annual increases in the demand for Emergency Medical Service. Included in this increase, is a greater demand in the number of times we have had two, or all three ambulances responding at same time. This year there were over 90 times that multiple calls happened at the same time, including 11 that required two ambulances on the same scene, due to the number of people requiring treatment.

Each time a second ambulance is needed to respond, several of our 31 volunteers, without warning, drop everything in their lives at that moment, to back up the on-duty crew, and roll a second or third ambulance. Linwood is still primarily a volunteer ambulance service. We depend on our dedicated and well trained volunteers to cover the shift duty, come out at all hours of the day and night, and in all types of weather, to answer the call. Tremendous thanks you to all of our volunteers.

Now is a great time to become involved in caring for your community. We are recruiting new volunteers. We will provide the necessary training. We need people who wish to become NH State licensed providers as an Emergency Medical Responder (training of about 60 hrs.), Emergency Medical Technician (training about 160 hrs.), Advanced EMT (training an additional 200 hrs. above EMT), or Paramedic (training about 2 years after EMT) levels. We are currently planning an Emergency Medical Responder Course for the late spring or early fall. Find out more about us at www.linwoodambulance.org, and follow us on Facebook. Stop by our station on Profile Drive, take a tour and speak to member. We love visitors and are happy to explain what we do to anyone who cares to hear about your emergency medical system.

Our training section continues to provide classes to anyone interested in Cardiopulmonary Resuscitation and the use of an Automated External Defibrillator CPR/AED (4 hrs.), First Aid (4 hrs.), and Stop the Bleed (1-2 hrs.). In 2018, we provided over 150 certifications. We hold classes once a month or by appointment for groups. See our website to register to take this valuable lifesaving education.

In 2018, we held two successful events to raise funds for our next ambulance. The first Annual Running of the Bears 5k road race was a great success. 178 runners came out for the inaugural event on a steaming hot day. We are looking forward to partnering with Clark's Trading Post

again this year, for another fun time for all ages. Come and join us on June 30th 2019, whether you are a competitor for a time, or just a walker for exercise. The 41st annual tennis tournament hosted by the Village of Loon Mountain Swim and Tennis Club, was again another bright star in the year, ensuring we have the funds to replace aging ambulances, and keep their equipment up to date. September 2-9, 2019 will be the 42nd year for this great event. Come and play. We thank all the business and individuals that donated to support Linwood Ambulance Service through these events or directly to us. Linwood Ambulance Service depends on these donations and the donations from the towns to exist.

In June, I started as the Chief of Linwood Ambulance Service. When I arrived, I found a motivated and well trained group of volunteers. I am proud to be associated with all of the dedicated providers listed below. I would like to thank former Chief Robert Wetherell and the Interim Chief Ken Chapman, for their dedication and commitment in the leadership they provided to Linwood Ambulance Service in the past and in service to the towns of Lincoln and Woodstock.

Your skilled emergency medical providers are:

David Aibel	Darlene Goodbout	Christine Shaw
Jean-Miguel Bariteau	Jason Grey	Amy Snyder
Ryan Baron	Patrick Griffin	AJ Sousa
Amanda Bennett	A. Dale Hutchinson	Bonnie Stevens
Markie Boyce	Dave Kraus	Billy Sullivan
Ken Chapman	Michelle Lennox	James Sweetsir
Tyler Clark	Donna Martel	Marti Talbot
Lynn Clogston	Bill Mead	Ben Thibault
Andrew Formalarie	Marshall Miller	Justin Walsh
Megan Gaites	Mike Pomerantz	Robert Wetherell
		Jim Winslow

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

David Tauber, BS, NRP, FP-C
Chief



Linwood Ambulance Service Heart Safe Community Project



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

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

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

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

New Hampshire HeartSafe Communities objectives include:

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

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

"Sudden Cardiac Arrest Chain of Survival"



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

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

AMMONOOSUC COMMUNITY HEALTH SERVICES, INC.
Town of Lincoln

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 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 and other ACHS programs, please visit our website: www.ammonoosuc.org.

Services Provided

- Primary Preventive Medical Care – Family Practice - Prenatal Care through Geriatrics
- Family Planning - Birth Control, STD and HIV Testing and Counseling
- Breast & Cervical Cancer Screening Program
- Behavioral Healthcare – Counseling, Substance Misuse Disorder Assistance
- Dental & Oral Healthcare – Affordable Dental care for all ages
- Clinical Pharmacy Services - Medication Management, Low-Cost Drug Program
- Low Cost Vision Plan – Discounted Eye Exam and Glasses for those who qualify
- Financial Services - Sliding Fee Scale for eligible patients

ACHS Statistics (FY 2017-2018)

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

Town of Lincoln

Total number of Patients: 104

- Total # of Medicaid Patients – 12
- Total # of Medicare Patients – 22
- Total # of Self-Paying Patients – 10
- Total # of Sliding Fee Scale Patients – 10

Respectfully Submitted,



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

This past year the Chamber worked on creating new mission and vision statements to define who we are and where we want to see our Chamber in the future. We hope that through our new mission & vision statements that we can serve our members to the fullest extent and create a thriving and sustainable community.



Our Mission: Connecting businesses and people to create a thriving community.

Our Vision: To live, work and play in a prosperous and sustainable community.

The New England Brewfest continues to be one of the chamber's signature events. This event has been hosted in Lincoln for the past 14 years, and at Loon Mountain Resort for the past four years. This celebration of craft beer brought nearly 2,500 people to the area. These visitors not only participated in the Brewfest related events but supported our local economy by staying overnight in the area, eating at local area restaurants, and visiting our many attractions. This event has seen tremendous growth and will continue to be a significant draw for visitors to our area.

Along with the New England Brewfest, the chamber produced and supported a number of other special events during 2018 including the Murder Mystery Weekend, Progressive Dinners, Independence Day Celebration, Labor Day Rubber Ducky Regatta, Small Business Saturday, and the Woodstock Winter Festival. These annual events help to expose our destination to new visitors, encourages visitors to come back year after year, and engage with our local community members.

The success that the Western White Mountains Chamber of Commerce saw in 2018 would not have been possible without the support of the businesses, citizens, and many volunteers from the town of Lincoln. Our relationship with the community is critical in fulfilling the chamber's mission, marketing efforts, as well as with the annual planning and executing of special events that provide such a benefit to our entire destination.

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

Sincerely,

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

Kim Pickering
Executive Director

159 Main Street, North Woodstock, New Hampshire 03262
P.O. Box 1017, Lincoln, New Hampshire 03251
603-745-6621 Info@WesternWhiteMtns.com
www.WesternWhiteMtns.com



CADY 2018 ANNUAL REPORT TOWN OF LINCOLN

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

Addiction is one of the most complex issues facing NH today—the consequences of this epidemic are severe with overdose deaths stealing the lives of so many of our young people. The most responsible and humane strategy is to stop these tragic situations from occurring in the first place.

Former Director of the White House Office of National Drug Control Policy, Michael Botticelli, powerfully stated, “Addiction doesn’t start with prescription drug abuse or heroin use. It starts with alcohol, tobacco and marijuana. If we want to end the epidemic our country is experiencing, then we must put resources on the ground for prevention of substance use.” Use of addictive substances during adolescence is a health and safety issue that poses serious risks of harm including interference with brain development. Substance misuse also significantly increases the chances of addiction with those beginning use before age 15 nearly 7 times more likely to develop a substance use disorder. We must keep in mind that substance abuse is not inevitable—addiction is a progressive disease that’s preventable. CADY works to build protective factors for our children and youth and together with our community partners we are accomplishing that important goal.

As I write this year’s annual report, I am excited to share information about the progress we have made over the past year. We continue to provide our most vulnerable youth a second chance to overcome challenges, to learn, grow and to turn their lives around through our region’s juvenile court diversion program, Restorative Justice. Many of the high-risk youth referred to Restorative Justice are already struggling with substance use disorders—this vital intervention is preventing entry to the addiction pipeline and saving lives.

Your support allowed CADY to collaborate with the Bridge Project and Lin-Wood Coalition for Healthy Communities on local initiatives. We also continue to promote the permanent Rx Medication Drop Box at the Lincoln Police Department where Lincoln and Woodstock area residents are safely disposing of unwanted or expired prescriptions. By using the drop box we can prevent the diversion of potentially harmful and lethal drugs to kids. We are proud to collaborate with the Lincoln Police Department, Speare Memorial Hospital, and the Central NH Public Health Network on this important prevention initiative so let’s: TAKE IT TO THE BOX!

Our community outreach includes an ongoing media campaign designed to raise awareness on substance misuse and solutions as well as social networking sites Facebook, Instagram, and YouTube. We also host a video library and other outstanding resources for parents and community on our website: cadyinc.org.

Beyond our primary prevention mission, our work with the Substance Use Disorders Continuum of Care statewide includes ongoing promotion of the NH Statewide Addiction Crisis Line (1-844-711-HELP); providing resources to families of children struggling with addiction so they can access services that just may save their children’s lives; and hosting of community trainings.

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

Sincerely,
Deb Naro, Executive Director

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

A few highlights of our impacts are:

- Heather Bryant conducted 57 farm visits and is working on two on-farm research/demonstration projects in cooperation with the Grafton County Farm.
- Mary Choate taught 7 ServSafe® classes to 70 restaurant staff, 5 S.A.F.E. classes to 128 school and food pantry/community meals staff, and created and taught 4 home food safety classes.
- Lisa Ford brought nutrition education and food security lessons to more than 350 participants throughout Grafton County.
- Jim Frohn conducted 43 woodlot visits covering 6400 acres, and referred 26 landowners to consulting foresters. He led or assisted with 24 workshops, events, and meetings.
- With help from Lisa Knapton and predecessor Janene Robie, over 25 Grafton County Master Gardeners continued to educate community members with science based gardening guidance.
- Under the guidance of Donna Lee, 88 screened 4-H leaders worked with 235 youth (ages 5 to 18) on projects which enhanced their personal development and increased their life-skills.
- Michal Lunak completed work on a Tillotson Charitable Foundation grant to examine the feasibility for farmers to raise dairy beef using shelled corn as a main feed instead of forages.
- Geoffrey Sewake led a pilot program called Downtowns & Trails, which uses trails as an asset for community and economic development.

Respectfully submitted: Heather Bryant, County Office Administrator

2018 Director's Report

Northern Human Services – White Mountain Mental Health

Accurate, early diagnosis and timely treatment saves lives. This is true for most physical illnesses like cancer, heart disease and diabetes and is *equally true* for mental illnesses like depression, anxiety and other mood and thought disorders. *Anyone* can suffer from mental illness; over 44 million Americans have a diagnosed mental illness and many more are undiagnosed. It is safe to say that *at least* 1 in 4 people in our communities suffer from a mental disorder. Unidentified and untreated illness may escalate to a life threatening condition. Suicide rates were up 48.3 percent in the New Hampshire from 1999-2016, according to a new report from The Centers for Disease Control and Prevention. Northern New Hampshire suicide rates are among the highest in our State. Sadly, this is a clear indication that untreated mental illness in both adults and young people can be fatal, and mortality is rising dramatically in our communities.

White Mountain Mental Health is the Northern Human Services location of Northern Human Services – the Community Mental Health Center serving residents of the 22 towns in upper Grafton and lower Coos County. Each year we ask the towns we serve to contribute a small amount toward the keeping our communities healthy and safe through supporting access to treatment for local residents who are uninsured or under-insured and unable to pay for the professional services we offer. Our most expensive and perhaps more critical service is 24/7 emergency assessment. This service is provided by mental health clinicians, supported by a consulting psychiatrist or psychiatric nurse practitioner. We provide this service via video to allow rapid response to every corner of our service area. This quick attention to crisis situations can and does prevent the loss of life. Town funding also enables residents of our service area to receive outpatient treatment, hopefully beginning before symptoms advance to a crisis. Early treatment saves lives.

In 2018, 29 residents of Lincoln received services from White Mountain Mental Health. This number does not count the residents whose services were fully paid by Medicaid or another health insurance. Most importantly, even if the reported number of persons in your community this year is low, your funding supports the availability of crisis services whenever needed.

As we celebrate 50 years of service provision, first as White Mountain Community Services and later as White Mountain Mental Health, we are thankful to the voters in all of our communities for recognizing the crucial role that the mind plays in overall health and the importance of access to mental health care for all.

Warm Regards,

Jane C. MacKay, LICSW
Director of Behavioral Health



THE LINWOOD EDUCATIONAL TRUST FUND, INC.

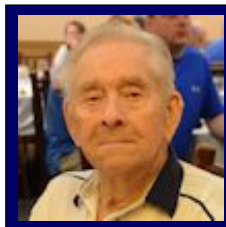
P.O. BOX 1391 • LINCOLN, NEW HAMPSHIRE 03251

LINWOOD EDUCATIONAL TRUST FUND AUGUST 12, 1994

MINUTES

1. The meeting convened at 1:10 PM
Present were: James McLaughlin, Duncan Riley, Eileen Rice, Bob Nelson, Bruce Alexander, [REDACTED].
 2. Nominating committee presentation was made by Eileen Rice.
Temporary Chairman: Jim McLaughlin.
Recording secretary: Duncan Riley.
Motion was made by Duncan Riley and seconded by Bob Nelson.
There was a unanimous vote in the affirmative.
 3. By-laws:
Motion to accept was made by Duncan Riley.
Seconded by Bruce Alexander.
Unanimous vote in the affirmative followed.
 4. Jim McLaughlin noted that the Linwood Educational Trust Fund had been duly registered with the Lincoln Town Clerk and the New Hampshire Secretary of State.
 5. Nominating Committee recommendations for the slate of officers for a 1(one)-year period, was presented by Eileen Rice, and is as follows:
President: Jim McLaughlin
Secretary: Duncan Riley
Treasurer: Bruce Alexander
Motion was made by Eileen Rice to accept the nominations.
Motion to second made by Bob Nelson.
Unanimous vote in the affirmative.
 6. As there was no further business to come before the committee the motion to adjourn was made at 1:30 PM by Jim McLaughlin.
Seconded by Eileen Rice.
Unanimous affirmative vote.
- Respectfully submitted,
Duncan W. Riley, Secretary

Minutes of the first board meeting.



Jimmie McLaughlin
First board president.



Bonnie Ham
Rotary President 1994

In August 1994, through the efforts of Jimmie McLaughlin, the Linwood Educational Trust Fund, Inc. was formed. The original board members, President Jimmie McLaughlin, Secretary Duncan Riley, Eileen Rice, Bob Nelson, and Treasurer Bruce Alexander, accepted a donation from the Lincoln Woodstock Rotary Club of \$100,000.00 to begin awarding scholarships to the graduates of the Lin-Wood High School.

The seed money was turned over to Brian Greenwood, investment broker, to allow these funds to grow. This investment, along with an annual contribution of \$10,000.00 from the Lincoln Woodstock Rotary Club, and other contributions, have allowed the Trust to provide an average of \$25,000.00 in scholarships each year to Lin-Wood graduates. In addition, graduate students, who have not received scholarships, can apply for Alumni Scholarships at any time to further their education (i.e. trade school, paramedic, EMT, etc.).



Board member, and retired principal Robert Nelson presenting of scholarships at 2018 graduation.

Town Specific Annual Report 2018 - Lincoln

North Country Home Health & Hospice Agency provides quality services that include home health, hospice, nursing, rehabilitation, social services, homemaking and long-term care in 48 towns, covering all of Coos County and northern Grafton County. **In 2018, for the Town of Lincoln, we provided 1,782 visits with services to 55 clients (6 of which were Hospice and the remaining were Home Health and Long-Term Care clients).** We are committed to our community in that we provide community health clinics and screenings such as blood pressure checks and foot care clinics, health education programs, and a bereavement support group.

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

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

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

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



TOWN OF LINCOLN, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2017

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS	i-v
BASIC FINANCIAL STATEMENTS	
EXHIBITS:	
A Statement of Net Position	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
C-1 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	4
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	5
D-1 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
E Statement of Fiduciary Net Position - Fiduciary Funds	7
NOTES TO BASIC FINANCIAL STATEMENTS	8-27
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULES:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	28
2 Schedule of Funding Progress for Other Post-Employment Benefits	29
3 Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability	30
4 Schedule of Town Contributions	31
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	32-33

**TOWN OF LINCOLN, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2017**

TABLE OF CONTENTS (CONTINUED)

SUPPLEMENTAL SCHEDULES

SCHEDULES:

A	Combining Balance Sheet – Governmental Funds – All Nonmajor Funds	34
A-1	Combining Balance Sheet – Governmental Funds – All Nonmajor Special Revenue Funds	35
B	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds	36
B-1	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Special Revenue Funds	37

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lincoln, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire, as of December 31, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the schedule of funding progress for other post-employment benefits, schedule of changes in the Town's proportionate share of the net pension liability, and the schedule of Town contributions on pages i-v and 28-33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lincoln, New Hampshire's basic financial statements. The combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Vashon Clukay & Company PC

Manchester, New Hampshire
July 23, 2018

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years Ending December 31, 2016 and 2017

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the years ending December 31, 2016 and 2017. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Lincoln using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Lincoln's financial statements. The basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains supplementary information in addition to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net position presents information on all of the Town's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the most recent fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years Ending December 31, 2016 and 2017

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, 2016 and 2017 are as follows:

	Governmental Activities	
	<u>2016</u>	<u>2017</u>
Current and other assets:		
Capital assets	\$ 26,098,469	\$ 27,273,711
Other assets	<u>10,414,530</u>	<u>9,956,707</u>
Total assets	<u>36,512,999</u>	<u>37,230,418</u>
Deferred outflows of resources	<u>729,097</u>	<u>603,290</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years Ending December 31, 2016 and 2017

	<u>2016</u>	<u>2017</u>
Current liabilities	3,213,671	3,210,201
Long-term liabilities	7,694,294	6,929,111
Total Liabilities	<u>10,907,965</u>	<u>10,139,312</u>
Deferred inflows of resources	<u>312,948</u>	<u>663,593</u>
Net position:		
Invested in capital assets	22,561,785	22,994,201
Restricted	65,460	100,643
Unrestricted	3,393,938	3,935,959
Total net position	<u>\$ 26,021,183</u>	<u>\$ 27,030,803</u>

Statement of Activities

Changes in net position for the years ending December 31, 2016 and 2017 are as follows:

	2016	2017
Program revenues:		
Charges for services	\$ 594,375	\$ 605,818
Operating grants and contributions	103,611	157,669
Capital grants and contributions	2,308,189	-
Total Program revenues	<u>3,006,175</u>	<u>763,487</u>
General revenues:		
Property and other taxes	5,171,081	5,253,295
Licenses and permits	495,650	585,161
Intergovernmental revenue	88,478	89,291
Interest and investment earnings	18,302	41,207
Miscellaneous	417,058	75,919
Total general revenues	<u>6,190,569</u>	<u>6,044,873</u>
Total revenues	<u>9,196,744</u>	<u>6,808,360</u>
Program expenses:		
General government	1,764,137	2,189,770
Public safety	1,207,493	1,303,040
Highways and streets	752,831	1,064,905
Health and welfare	61,579	70,323
Sanitation	562,469	551,463
Water distribution and treatment	529,843	540,332
Culture and recreation	527,683	565,829
Interest and fiscal charges	141,774	113,078
Total expenses	<u>5,547,809</u>	<u>6,398,740</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years Ending December 31, 2016 and 2017

Change in net assests	3,648,935	409,620
Net position - beginning of year, as restated	22,372,248	26,621,183
Net position - ending of year	<u>\$ 26,021,183</u>	<u>\$ 27,030,803</u>

Town of Lincoln Governmental Activities

As shown in the above statement the Town experienced an increase in financial position of \$409,620 on the full accrual basis of accounting in 2017, a 2% increase over 2016.

The General Fund shows a fund balance of \$4,485,538 this includes capital reserve and expendable trusts fund balances of \$3,162,259. This represents a \$142,016 decrease in fund balance from the prior year. Most of this decrease is the result of vote by the Town to use fund balance to lower taxes and emergency funding. The Town received more revenue than anticipated and there was savings in the appropriation lines which helped limit the reduction in fund balance.

General Fund Budgetary Highlights

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

Actual revenues on the budgetary basis exceeded the budgeted amount by \$107,663. This was primarily due to increased property/other taxes, and miscellaneous income.

During the year, the original budget decreased by \$124,725. This decrease is the result of carryforward appropriations at year end.

The Town under expended its budget by \$243,554. This is a result of savings in the individual departments. The budget amounts include the emergency funding.

Capital Assets

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

Construction in progress was recorded for the Levee project, Beechwood Rd and Pollard Rd Sidewalk projects along with a water treatment plant culvert.. See Note 5 to the basic financial statements for additional information regarding the capital assets.

Long-Term Obligations

During FY 2017 the Town had a reduction in general obligation bonds of \$661,151. See Note 6 to the basic financial statements for additional information regarding the long-term obligations.

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years Ending December 31, 2016 and 2017

Economic Factors

In 2017, the development of housing, mostly upscale residential, continued, adding \$9.88 million to the total valuation of property in Lincoln. There are numerous large projects, mostly hotels, that have come before the Planning Board for preliminary discussion that will likely continue the increasing valuation in 2018 and beyond.

One legal matter was settled by the Town in 2017. The lawsuit filed by Loon South Mountain Partners related to the Town's decision to not repair the levee for several years was settled for \$400,000. The Town received permission from DRA to overspend our budget by this amount. However, due to tight budget control, the Town reduced spending by more than the settlement amount resulting in a reduction of \$ 243,554 in budgeted expenditures after the \$400K expense.

Other potential lawsuit settlements are still pending as the Town enters 2018.

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, 2017

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 8,225,057
Investments	232,805
Taxes receivable, net	648,090
Accounts receivable	27,136
Due from other governments	175,619
Notes receivable	87,000
Total Current Assets	<u>9,395,707</u>
Noncurrent Assets:	
Notes receivable	561,000
Capital assets:	
Non-depreciable capital assets	4,064,432
Depreciable capital assets, net	<u>23,209,279</u>
Total Noncurrent Assets	<u>27,834,711</u>
Total Assets	<u>37,230,418</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pension	<u>603,290</u>
Total Deferred Outflows of Resources	<u>603,290</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	146,840
Accrued expenses	117,191
Retainage payable	110,689
Due to other governments	2,180,314
Current portion of bonds payable	<u>655,167</u>
Total Current Liabilities	<u>3,210,201</u>
Noncurrent Liabilities:	
Bonds payable	3,708,772
Compensated absences payable	139,788
Net pension liability	2,927,974
Other post-employment benefits obligation	<u>152,577</u>
Total Noncurrent Liabilities	<u>6,929,111</u>
Total Liabilities	<u>10,139,312</u>
DEFERRED INFLOWS OF RESOURCES	
Taxes collected in advance	381,553
Deferred inflows related to pension	<u>282,040</u>
Total Deferred Inflows of Resources	<u>663,593</u>
NET POSITION	
Net investment in capital assets	22,994,201
Restricted	100,643
Unrestricted	<u>3,935,959</u>
Total Net Position	<u>\$ 27,030,803</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, 2017

				Net (Expense) Revenue and Changes in Net Position
Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
General government	\$ 2,189,770	\$ 4,486	\$ 2,000	\$ (2,183,284)
Public safety	1,303,040	49,168	13,821	(1,240,051)
Highways and streets	1,064,905	1,365	90,452	(973,088)
Health and welfare	70,323			(70,323)
Sanitation	551,463	203,897		(347,566)
Water distribution and treatment	540,332	53,276	43,655	(443,401)
Culture and recreation	565,829	293,626	7,741	(264,462)
Interest and fiscal charges	113,078			(113,078)
Total Governmental Activities	<u>\$ 6,398,740</u>	<u>\$ 605,818</u>	<u>\$ 157,669</u>	<u>(5,635,253)</u>
General Revenues:				
				5,253,295
				585,161
				Grants and contributions:
				Rooms and meals tax distribution
				88,971
				Railroad tax
				320
				Interest and investment earnings
				41,207
				Miscellaneous
				75,919
				Total General Revenues
				6,044,873
				Change in net position
				409,620
				Net Position at beginning of year, as restated
				26,621,183
				Net Position at end of year
				\$ 27,030,803

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LINCOLN, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2017

	General Fund	Capital Projects Bonds Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 6,477,892	\$ 443,753	\$ 1,303,412	\$ 8,225,057
Investments	232,805			232,805
Taxes receivable, net	648,090			648,090
Accounts receivable	27,136			27,136
Due from other governments	55,188		120,431	175,619
Due from other funds	277,855		59,153	337,008
Total Assets	<u>7,718,966</u>	<u>443,753</u>	<u>1,482,996</u>	<u>9,645,715</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>\$ 7,718,966</u>	<u>\$ 443,753</u>	<u>\$ 1,482,996</u>	<u>\$ 9,645,715</u>
LIABILITIES				
Accounts payable	\$ 135,093	\$ 11,747		\$ 146,840
Accrued expenses	52,993			52,993
Retainage payable		110,689		110,689
Due to other governments	2,180,314			2,180,314
Due to other funds	59,153	277,855		337,008
Total Liabilities	<u>2,427,553</u>	<u>400,291</u>	<u>-</u>	<u>2,827,844</u>
DEFERRED INFLOWS OF RESOURCES				
Unearned tax revenue	424,322			424,322
Taxes collected in advance	381,553			381,553
Total Deferred Inflows of Resources	<u>805,875</u>	<u>-</u>	<u>-</u>	<u>805,875</u>
FUND BALANCES				
Nonspendable			56,802	56,802
Restricted	34,870	84,429	8,971	128,270
Committed	3,310,812		1,417,223	4,728,035
Assigned	90,625	177,018		267,643
Unassigned (deficit)	1,049,231	(217,985)		831,246
Total Fund Balances	<u>4,485,538</u>	<u>43,462</u>	<u>1,482,996</u>	<u>6,011,996</u>
Total Liabilities and Fund Balances	<u>\$ 7,718,966</u>	<u>\$ 443,753</u>	<u>\$ 1,482,996</u>	<u>\$ 9,645,715</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
TOWN OF LINCOLN, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2017

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 6,011,996
--	--------------

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	27,273,711
--	------------

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis	424,322
--	---------

Other long-term assets are not available to pay for current period expenditures and therefore are not reported in the funds. Long-term assets at year end consist of notes receivable	648,000
---	---------

Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds:	
Deferred outflows of resources attributable to net pension liability	603,290
Deferred inflows of resources attributable to net pension liability	(282,040)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(4,363,939)
Accrued interest on long-term obligations	(64,198)
Compensated absences payable	(139,788)
Net pension liability	(2,927,974)
Other post-employment benefits obligation	(152,577)

Net Position of Governmental Activities (Exhibit A)	<u>\$ 27,030,803</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, 2017

	General <u>Fund</u>	Capital Projects Bonds <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 5,183,448			\$ 5,183,448
Licenses and permits	367,471		\$ 217,690	585,161
Intergovernmental	213,795		33,165	246,960
Charges for services	529,095		76,723	605,818
Interest and investment income	31,827	\$ 7,027	2,353	41,207
Miscellaneous	162,919			162,919
Total Revenues	<u>6,488,555</u>	<u>7,027</u>	<u>329,931</u>	<u>6,825,513</u>
Expenditures:				
Current operations:				
General government	2,026,777			2,026,777
Public safety	1,153,972		26,282	1,180,254
Highways and streets	357,354			357,354
Health and welfare	70,323			70,323
Sanitation	494,574			494,574
Water distribution and treatment	326,501			326,501
Culture and recreation	486,504			486,504
Capital outlay	765,833	1,657,252	43,002	2,466,087
Debt service:				
Principal retirement	661,151			661,151
Interest and fiscal charges	210,054			210,054
Total Expenditures	<u>6,553,043</u>	<u>1,657,252</u>	<u>69,284</u>	<u>8,279,579</u>
Excess revenues over (under) expenditures	<u>(64,488)</u>	<u>(1,650,225)</u>	<u>260,647</u>	<u>(1,454,066)</u>
Other financing sources (uses):				
Transfers in		75,000	2,528	77,528
Transfers out	<u>(77,528)</u>			<u>(77,528)</u>
Total other financing sources (uses)	<u>(77,528)</u>	<u>75,000</u>	<u>2,528</u>	<u>-</u>
Net change in fund balances	(142,016)	(1,575,225)	263,175	(1,454,066)
Fund balances at beginning of year	<u>4,627,554</u>	<u>1,618,687</u>	<u>1,219,821</u>	<u>7,466,062</u>
Fund balances at end of year	<u>\$ 4,485,538</u>	<u>\$ 43,462</u>	<u>\$ 1,482,996</u>	<u>\$ 6,011,996</u>

See accompanying notes to the basic financial statements



EXHIBIT D-1
TOWN OF LINCOLN, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2017

Net Change in Fund Balances - Governmental Funds (Exhibit D)	(1,454,066)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	1,175,242
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	67,647
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	69,847
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	661,151
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	29,329
Governmental funds report pension contributions as expenditures. However, in the statement of activities, pension expense reflects the change in the net pension liability and related deferred outflows and inflows of resources, and do not require the use of current financial resources. This is the amount by which pension contributions exceed pension expense in the current period.	(14,640)
Repayment of principal on long term receivables is recorded as revenue in the governmental funds but the repayment reduces the long term receivable in the statement of net position	(87,000)
Some expenses reported in the statement of activities, such as compensated absences and other post-employment benefits do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>(37,890)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>409,620</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2017

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 6,481
Total Assets	<u>\$ 6,481</u>
LIABILITIES	
Deposits	\$ 6,481
Total Liabilities	<u>\$ 6,481</u>

See accompanying notes to the basic financial statements



TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2017

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

Basis of Presentation

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

1. Government-Wide Financial Statements:

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

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

2. Fund Financial Statements:

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

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

1. Governmental Funds:

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

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

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

2. Fiduciary Funds:

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

Measurement Focus

1. Government-Wide Financial Statements:

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

2. Fund Financial Statements:

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

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

Basis of Accounting

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

1. Revenues – Exchange and Non-exchange Transactions:

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

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 9). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

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

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantor. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred inflows of resources.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

2. Expenses/Expenditures:

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

Budgetary Data

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2017, the Town applied \$437,327 of its unassigned fund balance to reduce taxes.

Investments

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

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2017 are recorded as receivables net of reserves for estimated uncollectible of \$130,000.

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

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

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

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

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

Compensated Absences

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

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

Bond Premium

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

Accrued Liabilities and Long-Term Obligations

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

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

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

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

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

Fund Balance Policy

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

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

1. Spending Prioritizations

In circumstances where expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

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

2. Deficit Fund Balance

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

3. Minimum Fund Balance

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

Interfund Activity

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

Estimates

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

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Balance

At December 31, 2017, the Capital Projects Bonds Fund, had a deficit 'Unassigned' fund balance of (\$217,985) which is the result of the timing of expenditures related to the project and the related drawdowns of bond proceeds.

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2017 are classified in the accompanying financial statements as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

Statement of Net Position:	
Cash and cash equivalents	\$ 8,225,057
Investments	232,805
Statement of Fiduciary Net Position:	
Cash and cash equivalents	6,481
	<u>\$ 8,464,343</u>

Deposits and investments as of December 31, 2017 consist of the following:

Cash on hand	\$ 250
Deposits with financial institutions	8,464,093
	<u>\$ 8,464,343</u>

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy indicates that there must be some form of collateral securing funds in excess of the FDIC limit, witnessed by a written agreement and held at an independent third-party institution in the name of the Town. Of the Town's deposits with financial institutions at year end, \$7,844,240 was collateralized by securities held by the bank in the bank's name.

NOTE 4— NOTE RECEIVABLE

The Alexander L. Ray 1999 Revocable Trust

During the year ended December 31, 2016, the Town sold a parcel of land in exchange for a note receivable in the amount of \$135,000 and a \$1,000 deposit. The terms of the note include a 5-year repayment schedule with 3% interest due annually. Annual principal payments of \$27,000 plus interest are due through December 5, 2021. As of December 31, 2017, \$108,000 is outstanding.

Loon Mountain

During the year ended December 31, 2016, The Town reached an agreement with Loon Mountain to pay for a portion on the Beechwood reconstruction project in exchange for a note receivable. The terms of the note include a total sum of \$600,000 with a 9-year repayment schedule with no interest. The first payment was due in February 1, 2017 and the final payment will be due in 2026. As of December 31, 2017, the balance outstanding was \$540,000.

NOTE 5—CAPITAL ASSETS

The following is a summary of changes in capital assets:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in process	986,305	\$1,753,127		2,739,432
Total capital assets not being depreciated	2,311,305	1,753,127	-	4,064,432
Other capital assets:				
Buildings and improvements	5,089,578			5,089,578
Vehicles and equipment	2,224,085	211,179	(58,570)	2,376,694
Land improvements	282,980			282,980
Infrastructure	25,795,587			25,795,587
Total other capital assets at historical cost	33,392,230	211,179	(58,570)	33,544,839
Less accumulated depreciation for:				
Buildings and improvements	(2,165,585)	(112,081)		(2,277,666)
Vehicles and equipment	(1,280,226)	(180,585)	58,570	(1,402,241)
Land improvements	(181,843)	(10,984)		(192,827)
Infrastructure	(5,977,412)	(485,414)		(6,462,826)
Total accumulated depreciation	(9,605,066)	(789,064)	58,570	(10,335,560)
Total other capital assets, net	23,787,164	(577,885)	-	23,209,279
Total capital assets, net	\$ 26,098,469	\$1,175,242	\$ -	\$ 27,273,711

Depreciation expense was charged to governmental functions as follows:

General government	\$ 40,054
Public safety	123,072
Highways and streets	370,662
Sanitation	46,866
Water distribution and treatment	165,322
Culture and recreation	43,088
	<u>\$ 789,064</u>

NOTE 6—LONG-TERM OBLIGATIONS

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

Changes in Long-Term Obligations – The following is a summary of debt transactions of the Town for the year ended December 31, 2017:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

Type	Balance 1/1/17	Additions	Reductions	Balance 12/31/17	Current Portion
Bonds payable	\$ 4,762,183		\$ 661,151	\$ 4,101,032	\$ 655,167
Unamortized bond premium	330,554		67,647	262,907	
Total bonds payable	5,092,737	\$ -	728,798	4,363,939	655,167
Compensated absences	116,594	23,727	533	139,788	
Totals	<u>\$ 5,209,331</u>	<u>\$ 23,727</u>	<u>\$ 729,331</u>	<u>\$ 4,503,727</u>	<u>\$ 655,167</u>

General long-term debt – Bonds payable at December 31, 2017 consist of the following General Obligation issues:

Description	Original Issue	Interest Rate	Maturity Date	Balance at December 31, 2017
2003 Water Projects Bond	\$ 2,050,000	3.5-4.9%	2023	\$ 600,000
2003 Wastewater Treatment Bonds	1,200,000	3.5-4.9%	2023	360,000
2012 Refunded Water Bonds	1,390,600	2.0-5.0%	2022	643,500
Multi-Road Improvement Project	1,150,000	2.78%	2020	315,000
River Intake Reconstruction Project	270,000	2.25%	2019	112,532
Beechwood One Road Bonds	1,200,000	2.50%	2026	930,000
Levee Bond	1,310,000	2.50%	2036	1,140,000
				4,101,032
			Add: Bond Premium	262,907
				<u>\$ 4,363,939</u>

Summary of Debt Service Requirements to Maturity – The annual requirements to amortize General Obligation Bonds as of December 31, 2017 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2018	\$ 655,167	\$ 172,239	\$ 827,406
2019	663,365	145,943	809,308
2020	607,000	118,778	725,778
2021	430,000	90,240	520,240
2022	340,500	70,994	411,494
2023-2027	865,000	171,536	1,036,536
2028-2032	300,000	65,970	365,970
2033-2036	240,000	18,120	258,120
	4,101,032	853,820	4,954,852
Add: Bond premium	262,907		262,907
	<u>\$ 4,363,939</u>	<u>\$ 853,820</u>	<u>\$ 5,217,759</u>

Authorized and Unissued Debt – Long-term debt authorized and unissued at December 31, 2017 is as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

<u>Purpose</u>	<u>Amount</u>
Wastewater & Stormwater Collection CWSRF	\$ 60,000
Pollard Road	525,000
Multi-Road Improvement Project	300,000
	<u>\$ 885,000</u>

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

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

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

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

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

Benefits Provided

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

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by 1/4 of 1%. For Group II members who commenced service prior to July 1, 2011, who have not attained vested status prior to January 1, 2012, benefits are calculated depending on age and years of creditable service as follows:

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

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

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and employees were 22.54% and 10.86%, respectively, through June 30, 2017 and 25.33% and 11.08% respectively, thereafter. The Town contributes 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2017 were \$254,048.

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

At December 31, 2017, the Town reported a liability of \$2,927,974 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2016. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2017, the Town's proportion was approximately 0.0595 percent, which was an increase of approximately 0.0028 percentage points from its proportion measured as of June 30, 2016.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

For the year ended December 31, 2017, the Town recognized pension expense of \$296,990. At December 31, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 6,639	\$ 37,265
Changes of assumptions	294,007	
Net difference between projected and actual earnings on pension plan investments		37,289
Changes in proportion and differences between Town contributions and proportionate share of contributions	156,221	207,486
Town contributions subsequent to the measurement date	<u>146,423</u>	
Totals	<u>\$ 603,290</u>	<u>\$ 282,040</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$321,250. The Town reported \$146,423 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year ended <u>June 30</u>	
2018	\$ 40,297
2019	104,701
2020	57,116
2021	<u>(27,287)</u>
	<u>\$ 174,827</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2016, using the following actuarial assumptions:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

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

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Net of inflation assumption of 3.25%)</u>
Fixed income	25%	(0.25)-2.11%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.25%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.75%
Opportunistic	5%	2.84%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease	Current Discount Rate	1% Increase
	<u>(6.25%)</u>	<u>(7.25%)</u>	<u>(8.25%)</u>
Town's proportionate share of the net pension liability	\$ 3,857,458	\$ 2,927,974	\$ 2,166,298

NOTE 8—OTHER POST-EMPLOYMENT BENEFITS

In addition to providing pension benefits, the Town provides implicit post-employment medical benefits to its eligible retirees and their spouses and dependents. The following groups of retirees qualify for this benefit. Union employees are required to reach age 45 with 20 years of service, or age 60 with no service requirement. Non-union employees are eligible at age 50 with 10 years of service, age plus service greater than 70, with at least 20 years of service, or age 60 with no service requirement. Retirees pay the full cost of health care coverage. As of September 1, 2016, approximately 13 active employees meet the eligibility requirements to retire, with no current retirees. The plan does not issue a separate financial report.

Annual OPEB Costs

The Town's annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid, on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of thirty years. The Town's annual OPEB cost for the year ending December 31, 2017, including the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of January 1, 2016 is as follows:

Annual Required Contribution (ARC)	\$ 19,852
Interest on net OPEB obligation	5,515
Adjustment to ARC	<u>(6,656)</u>
Annual OPEB cost	18,711
Contributions made	<u>(4,015)</u>
Increase in net OPEB obligation	14,696
Net OPEB obligation - beginning of year	<u>137,881</u>
Net OPEB obligation - end of year	<u>\$ 152,577</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, 2015, 2016, and 2017 are as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

Year <u>Ended</u>	Annual <u>OPEB Cost</u>	Percentage of OPEB Cost <u>Contributed</u>	Net OPEB <u>Obligation</u>
12/31/2015	\$ 19,134	23.0%	\$ 122,867
12/31/2016	\$ 17,809	15.7%	\$ 137,881
12/31/2017	\$ 18,711	21.5%	\$ 152,577

The Town's net OPEB obligation as of December 31, 2017 is recognized as a liability in these financial statements.

Funded Status and Funding Progress for OPEB

The funded status of the plan as of January 1, 2016, the date of the most recent actuarial valuation, is as follows:

Actuarial Accrued Liability (AAL)	\$ 118,905
Actuarial value of plan assets	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 118,905</u>
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 1,531,341
UAAL as a percentage of covered payroll	7.8%

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

Actuarial Methods and Assumptions for OPEB

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

In the January 1, 2016 actuarial valuation, the Entry Age Normal Cost Method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend of 9% reduced by 1% decrements to an ultimate 5.0% long-term rate for all healthcare benefits after four years. The amortization costs for the initial Unfunded Actuarial Accrued Liability (UAAL) is a level percentage

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

of payroll for a period of thirty years on a closed group basis. This has been calculated assuming the amortization payment increases at a rate of 2.5% per year, and a remaining amortization period of 24 years as of December 31, 2016.

NOTE 9—PROPERTY TAXES

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$844,661,714 as of April 1, 2017) and were due in two installments on July 7, 2017 and December 6, 2017. Taxes unpaid after the due date accrue interest at 12% per annum.

The Town collects taxes for the Lincoln-Woodstock Cooperative School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes which are remitted directly to the school district. Taxes appropriated during the year were \$4,666,133 and \$1,495,915 for the Lincoln-Woodstock Cooperative School District and Grafton County, respectively. At December 31, 2017, the balance of the property tax appropriation due to the Lincoln-Woodstock Cooperative School District is \$2,173,367. The Town bears responsibility for uncollected taxes.

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

NOTE 10—INTERFUND BALANCES AND TRANSFERS

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. The current year interfund balance is due primarily to pending reimbursements from the Capital Projects Bond Fund to the General Fund, and pending reimbursements and transfers to from the General Fund to the Nonmajor Governmental Funds.

Interfund balances at December 31, 2017 are as follows:

	Due from		
	Capital		
	General	Projects Bond	
	Fund	Fund	Totals
Due to General Fund		\$ 277,855	\$ 277,855
Nonmajor Governmental Funds	\$ 59,153		59,153
Totals	\$ 59,153	\$ 277,855	\$ 337,008

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

	Transfer from	
	General	
	<u>Fund</u>	<u>Totals</u>
Capital Projects Bonds Fund	\$ 75,000	\$ 75,000
Nonmajor Governmental Funds	2,528	2,528
	<u>\$ 77,528</u>	<u>\$ 77,528</u>

NOTE 11—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2017 as follows:

Permanent funds - principal	\$ 56,802
Permanent funds - income	8,971
State of NH SB38 - Highway Block Grant Funding	31,043
Various donations	3,827
	<u>\$ 100,643</u>

NOTE 12—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2017 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Capital Project Bonds Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<i>Nonspendable:</i>				
Permanent Funds - Principal			\$ 56,802	\$ 56,802
<i>Restricted for:</i>				
Permanent Funds - Income			8,971	8,971
Donations	\$ 3,827			3,827
State of NH SB38 - Highway Block Grant Funding	31,043			31,043
Unexpended bond proceeds		\$ 84,429		84,429
<i>Committed for:</i>				
Continuing appropriations	124,725			124,725
Encumbrances	23,828			23,828
Capital Reserve Fund	3,098,511			3,098,511
Cemetery Expendable Trust Fund	63,748			63,748
Police Special Details Fund			19,483	19,483
Water Tap Fees Fund			609,740	609,740
Water Impact Fees Fund			64,860	64,860
Capital Projects Fund		177,018	583,019	760,037
FEMA Bridge Capital Projects Fund			140,121	140,121

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

Assigned for:

Subsequent year expenditures	400	400
Developer Bond Default	90,225	90,225

Unassigned for:

Unassigned- Capital Project (deficit)	(217,985)	(217,985)
Unassigned - General operations	1,049,231	1,049,231
	<u>\$ 4,485,538</u>	<u>\$ 43,462</u> <u>\$ 1,482,996</u> <u>\$ 6,011,996</u>

NOTE 13—RESTATEMENT OF EQUITY

During the year ended December 31, 2017, it was determined that the notes receivable was understated. The impact of the restatement on the governmental activities is as follows:

	<u>Governmental Activities</u>
Net Position at January 1, 2017 - as previously reported	\$ 26,021,183
Amount of restatement due to:	
Notes receivable	<u>600,000</u>
Net Position at January 1, 2017 - as restated	<u>\$ 26,621,183</u>

NOTE 14—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, 2017, 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, 2017.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,000,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2017

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 15—CONTINGENT LIABILITIES

Federal Grants

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

Litigation

In the opinion of Town management and legal counsel, any potential claims against the Town, which are not covered by insurance are immaterial and would not affect the financial position of the Town. There are several outstanding legal claims against the Town, some of which may not be covered by insurers. This leaves the Town at some risk to exceed budgeted expenses if claims need to be paid directly by the Town. Town management believes the unexpended fund balance will cover possible uncovered claims.

NOTE 16—IMPLEMENTATION OF FUTURE ACCOUNTING STANDARDS

The Government Accounting Standards Board (GASB) has issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which the Town is required to implement in the fiscal year ending December 31, 2018. Management believes that this pronouncement will have a potentially significant impact on the Town's government-wide financial statements. The Town will have to report its proportional share of the New Hampshire Retirement System's unfunded OPEB liability in the financial statements for the fiscal year beginning after June 15, 2017. Additionally, Statement No. 75 modifies the allowable methods, recognition and measurement criteria related to how the Town accounts for and reports its single employer OPEB plan, currently disclosed in Note 7.

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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 5,176,354	\$ 5,176,354	\$ 5,253,295	\$ 76,941
Licenses and permits	332,650	332,650	367,471	34,821
Intergovernmental	168,691	199,734	213,795	14,061
Charges for services	587,338	587,338	529,095	(58,243)
Interest income	2,500	2,500	8,493	5,993
Miscellaneous	124,900	124,900	158,990	34,090
Total Revenues	<u>6,392,433</u>	<u>6,423,476</u>	<u>6,531,139</u>	<u>107,663</u>
Expenditures:				
Current operations:				
General government	2,120,868	2,120,868	2,043,605	77,263
Public safety	1,197,412	1,197,412	1,153,972	43,440
Highways and streets	381,872	374,629	357,354	17,275
Health and welfare	74,129	74,129	70,323	3,806
Sanitation	526,919	526,919	494,574	32,345
Water distribution and treatment	337,699	337,699	326,501	11,198
Culture and recreation	533,630	533,630	486,504	47,126
Capital outlay	208,163	90,681	90,606	75
Debt service:				
Principal retirement	661,151	661,151	661,151	-
Interest and fiscal charges	221,080	221,080	210,054	11,026
Total Expenditures	<u>6,262,923</u>	<u>6,138,198</u>	<u>5,894,644</u>	<u>243,554</u>
Excess revenues over expenditures	<u>129,510</u>	<u>285,278</u>	<u>636,495</u>	<u>351,217</u>
Other financing (uses):				
Transfers out	(1,225,800)	(1,225,800)	(1,225,800)	-
Total other financing (uses)	<u>(1,225,800)</u>	<u>(1,225,800)</u>	<u>(1,225,800)</u>	<u>-</u>
Net change in fund balance	(1,096,290)	(940,522)	(589,305)	351,217
Fund balance at beginning of year				
- Budgetary Basis	<u>2,313,078</u>	<u>2,313,078</u>	<u>2,313,078</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,216,788</u>	<u>\$ 1,372,556</u>	<u>\$ 1,723,773</u>	<u>\$ 351,217</u>

See accompanying notes to the required supplementary information



SCHEDULE 2

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Funding Progress for Other Post-Employment Benefits

For the Year Ended December 31, 2017

Actuarial Valuation <u>Date</u>	Actuarial Value of <u>Assets</u>	Actuarial Accrued Liability (AAL) - Projected <u>Unit Cost</u>	Unfunded AAL <u>(UAAL)</u>	Funded <u>Ratio</u>	Covered <u>Payroll</u>	UAAL as a Percentage of Covered <u>Payroll</u>
1/1/2010	\$ -	\$ 106,423	\$ 106,423	0%	\$ 1,176,712	9.0%
1/1/2013	\$ -	\$ 82,690	\$ 82,690	0%	\$ 1,334,540	6.2%
1/1/2016	\$ -	\$ 118,905	\$ 118,905	0%	\$ 1,531,341	7.8%

See accompanying notes to the required supplementary information



SCHEDULE 3

TOWN OF LINCOLN, NEW HAMPSHIRE

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

For the Year Ended December 31, 2017

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

See accompanying notes to the required supplementary information



SCHEDULE 4
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Town Contributions
For the Year Ended December 31, 2017

<u>Year Ended</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2017	\$ 254,048	(254,048)	-	\$ 1,634,643	15.54%
December 31, 2016	\$ 204,512	(204,512)	-	\$ 1,386,388	14.75%
December 31, 2015	\$ 220,235	(220,235)	-	\$ 1,470,683	14.98%
December 31, 2014	\$ 214,800	(214,800)	-	\$ 1,471,716	14.60%
December 31, 2013	\$ 167,669	(167,669)	-	\$ 1,295,741	12.94%

See accompanying notes to the required supplementary information



TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2017

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	\$ 6,488,555	\$ 6,630,571
Difference in property taxes meeting susceptible to accrual criteria	69,847	
Non-budgetary revenues and expenditures	(27,263)	(679,727)
Budgetary transfers out		1,148,272
Encumbrances, December 31, 2016		(2,500)
Encumbrances, December 31, 2017		23,828
Per Schedule 1	<u>\$ 6,531,139</u>	<u>\$ 7,120,444</u>

NOTE 2—BUDGETARY FUND BALANCES

The components of the budgetary fund balance for the General Fund at December 31, 2017 are as follows:

<i>Restricted:</i>	
Various donations	\$ 3,827
Continuing appropriations	31,043
<i>Committed:</i>	
Continuing appropriations	124,725
<i>Assigned:</i>	
Developer bond default	90,225
Subsequent year's expenditures	400
<i>Unassigned:</i>	
Unassigned - General Operations	1,473,553
	<u>\$ 1,723,773</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
December 31, 2017

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 been presented for the three most recent actuarial valuation reports. Additional disclosures will be made as the information becomes available.

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

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

Changes in Assumptions

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

SCHEDULE A
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2017

	Special Revenue Funds	Permanent Fund	FEMA Bridge Capital Project Fund	Capital Projects Fund	Combining Totals
ASSETS					
Cash and cash equivalents	\$ 656,720	\$ 65,773		\$ 580,919	\$ 1,303,412
Due from other governments			\$ 120,431		120,431
Due from other funds	37,363		19,690	2,100	59,153
Total Assets	<u>694,083</u>	<u>65,773</u>	<u>140,121</u>	<u>583,019</u>	<u>1,482,996</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total Deferred Outflows of Resources	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 694,083</u>	<u>\$ 65,773</u>	<u>\$ 140,121</u>	<u>\$ 583,019</u>	<u>\$ 1,482,996</u>
LIABILITIES					
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES					
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable		56,802			56,802
Restricted		8,971			8,971
Committed	694,083		140,121	583,019	1,417,223
Total Fund Balances	<u>694,083</u>	<u>65,773</u>	<u>140,121</u>	<u>583,019</u>	<u>1,482,996</u>
Total Liabilities and Fund Balances	<u>\$ 694,083</u>	<u>\$ 65,773</u>	<u>\$ 140,121</u>	<u>\$ 583,019</u>	<u>\$ 1,482,996</u>

SCHEDULE A-1
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2017

	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		\$ 591,860	\$ 64,860	\$ 656,720
Due from other funds	\$ 19,483	17,880		37,363
Total Assets	<u>19,483</u>	<u>609,740</u>	<u>64,860</u>	<u>694,083</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>\$ 19,483</u>	<u>\$ 609,740</u>	<u>\$ 64,860</u>	<u>\$ 694,083</u>
LIABILITIES				
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Committed	<u>19,483</u>	<u>609,740</u>	<u>64,860</u>	<u>694,083</u>
Total Fund Balances	<u>19,483</u>	<u>609,740</u>	<u>64,860</u>	<u>694,083</u>
Total Liabilities and Fund Balances	<u>\$ 19,483</u>	<u>\$ 609,740</u>	<u>\$ 64,860</u>	<u>\$ 694,083</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, 2017

	Special Revenue Funds	Permanent Fund	FEMA Bridge Capital Project Fund	Capital Projects Fund	Combining Totals
Revenues:					
Taxes					
Licenses and permits	\$ 91,840			\$ 125,850	\$ 217,690
Intergovernmental	9,000		\$ 24,165		33,165
Charges for services	76,723				76,723
Interest and investment income	1,037	\$ 548		768	2,353
Total Revenues	<u>178,600</u>	<u>548</u>	<u>24,165</u>	<u>126,618</u>	<u>329,931</u>
Expenditures:					
Current operations:					
Public safety	26,282				26,282
Capital outlay	18,000		25,002		43,002
Total Expenditures	<u>44,282</u>	<u>-</u>	<u>25,002</u>	<u>-</u>	<u>69,284</u>
Excess revenues over expenditures	<u>134,318</u>	<u>548</u>	<u>(837)</u>	<u>126,618</u>	<u>260,647</u>
Other financing sources:					
Transfers in		2,528			2,528
Total other financing sources	<u>-</u>	<u>2,528</u>	<u>-</u>	<u>-</u>	<u>2,528</u>
Net change in fund balances	134,318	3,076	(837)	126,618	263,175
Fund balances at beginning of year	<u>559,765</u>	<u>62,697</u>	<u>140,958</u>	<u>456,401</u>	<u>1,219,821</u>
Fund balances at end of year	<u>\$ 694,083</u>	<u>\$ 65,773</u>	<u>\$ 140,121</u>	<u>\$ 583,019</u>	<u>\$ 1,482,996</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, 2017

	Police Special Details <u>Fund</u>	Water Tap Fee <u>Fund</u>	Water Impact Fees <u>Fund</u>	Total Nonmajor Special Revenue <u>Funds</u>
Revenues:				
Taxes				
Licenses and permits		\$ 91,840		\$ 91,840
Intergovernmental		9,000		9,000
Charges for services	\$ 27,223		\$ 49,500	76,723
Interest and investment income		1,018	19	1,037
Total Revenues	<u>27,223</u>	<u>101,858</u>	<u>49,519</u>	<u>178,600</u>
Expenditures:				
Current operations:				
Public safety	26,282			26,282
Capital outlay		18,000		18,000
Total Expenditures	<u>26,282</u>	<u>18,000</u>	<u>-</u>	<u>44,282</u>
Net change in fund balances	941	83,858	49,519	134,318
Fund balances at beginning of year	<u>18,542</u>	<u>525,882</u>	<u>15,341</u>	<u>559,765</u>
Fund balances at end of year	<u>\$ 19,483</u>	<u>\$ 609,740</u>	<u>\$ 64,860</u>	<u>\$ 694,083</u>





Lincoln, NH

Community Contact

Town of Lincoln

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

Telephone

(603) 745-2757

Fax

(603) 745-6743

E-mail

townmanager@lincolnnh.org

Web Site

www.lincolnnh.org

Municipal Office Hours

Monday through Friday, 8 am - 4:30 pm

County

Grafton

Labor Market Area

Plymouth, NH LMA

Tourism Region

White Mountains

Planning Commission

North Country Council

Regional Development

Grafton County Economic Development Council

Election Districts

US Congress

District 2

Executive Council

District 1

State Senate

District 1

State Representative

Grafton County District 5

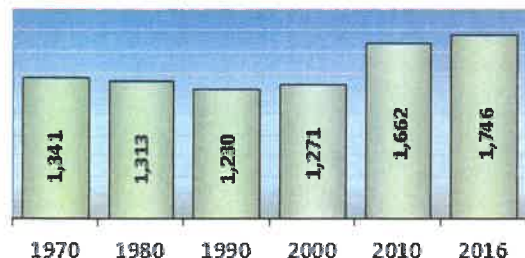
Incorporated: 1764

Origin: Long before Abraham Lincoln's birth, this town was named in 1764 for Henry Clinton, ninth Earl of Lincoln, a cousin to the Wentworths. He held the position of Comptroller of Customs for the port of London under George II and George III, which was important to trade between America and England. In 1772, on claim of forfeiture by Sir Francis Bernard and others, a regnant 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 518 over 56 years, from 1,228 in



1960 to 1,746 in 2016. The largest decennial percent change was a 31 percent increase between 2000 and 2010. The 2016 Census estimate for Lincoln was 1,746 residents, which ranked 148th among New Hampshire's incorporated cities and towns.



Population Density and Land Area, 2016 (US Census Bureau): 13.4 persons per square mile of land area, which tied with Orange. 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, March 2018. Community Response Received 6/05/2017

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, 2017	\$7,948,560	
Budget: School Appropriations, 2016-2017	\$4,426,073	
Zoning Ordinance	1986/16	
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	None	
Curbside Trash Pickup	None	
Pay-As-You-Throw Program	Combo	
Recycling Program	Mandatory	
Telephone Company	Fairpoint	
Cellular Telephone Access	Yes	
Cable Television Access	Yes	
Public Access Television Station	Yes	
High Speed Internet Service:	Business	Yes
	Residential	Yes

PROPERTY TAXES		<i>(NH Dept. of Revenue Administration)</i>
2016 Total Tax Rate (per \$1000 of value)	\$13.19	
2016 Equalization Ratio	97.5	
2016 Full Value Tax Rate (per \$1000 of value)	\$13.05	
2016 Percent of Local Assessed Valuation by Property Type		
Residential Land and Buildings	81.6%	
Commercial Land and Buildings	15.6%	
Public Utilities, Current Use, and Other	2.8%	

HOUSING		<i>(ACS 2012-2016)</i>
Total Housing Units	3,115	
Single-Family Units, Detached or Attached	1,915	
Units in Multiple-Family Structures:		
Two to Four Units in Structure	476	
Five or More Units in Structure	602	
Mobile Homes and Other Housing Units	122	

POPULATION (1-YEAR ESTIMATES/DECENNIAL)		<i>(US Census Bureau)</i>
Total Population	Community	County
2016	1,746	88,888
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) 2012-2016*

Population by Gender		
Male	741	Female 596

Population by Age Group	
Under age 5	56
Age 5 to 19	285
Age 20 to 34	266
Age 35 to 54	239
Age 55 to 64	301
Age 65 and over	190
Median Age	43.1 years

Educational Attainment, population 25 years and over	
High school graduate or higher	88.5%
Bachelor's degree or higher	13.7%

INCOME, INFLATION ADJUSTED \$		<i>(ACS 2012-2016)</i>
Per capita income	\$22,387	
Median family income	\$55,536	
Median household income	\$35,087	

Median Earnings, full-time, year-round workers, 16 years and over	
Male	\$30,848
Female	\$27,283

Individuals below the poverty level	25.5%
-------------------------------------	--------------

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

EMPLOYMENT & WAGES		<i>(NHES – ELMI)</i>
Annual Average Covered Employment	2006	2016
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	1,969	1,854
Average Weekly Wage	\$ 538	\$ 559
Government (Federal, State, and Local)		
Average Employment	139	149
Average Weekly Wage	\$ 639	\$ 791
Total, Private Industry plus Government		
Average Employment	2,108	2,003
Average Weekly Wage	\$ 545	\$ 576

If "n" appears, data do not meet disclosure standards.

EDUCATION AND CHILD CARE

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

District: **SAU 68**
 Region: **3**

Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	1	1	1	
Grade Levels	K 1-5	6-8	9-12	
Total Enrollment	139	73	92	

Nearest Community College: **Lakes Region**

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

2017 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing)

Total Facilities: **2** Total Capacity: **71**

LARGEST BUSINESSES	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
FCI-Burndy Corporation	Electrical connectors	216	1975
Inn Season Resort	Lodging	150	2003
Beacon Inc.	Hotel, restaurant	100	1970
Loon Mountain Recreation Corporation	Ski, recreation area	86	1965
Lin-Wood School District	Education	78	1962
Lincoln Condo Associates	Condo management	60	1986
Town of Lincoln	Municipal services	32	1764
Indian Head Motel & Resort	Hotel, restaurant, recreation		1962
Riverwalk Resort at Loon Mt., LLC	Lodging resort		2016

Employer Information Supplied by Municipality

TRANSPORTATION (distances estimated from city/town hall)

Road Access	US Routes	3
	State Routes	112
Nearest Interstate, Exit	I-93, Exit 32, 33 or 34A	
Distance	Local access	

Railroad	State owned line	
Public Transportation	No	

Nearest Public Use Airport, General Aviation

Franconia Airport	Runway	2,305 ft. turf
Lighted? No	Navigation Aids?	No

Nearest Airport with Scheduled Service

Lebanon Municipal	Distance	66 miles
Number of Passenger Airlines Serving Airport		1

Driving distance to select cities:

Manchester, NH	81 miles
Portland, Maine	96 miles
Boston, Mass.	131 miles
New York City, NY	331 miles
Montreal, Quebec	191 miles

COMMUTING TO WORK

(ACS 2012-2016)

Workers 16 years and over	
Drove alone, car/truck/van	70.8%
Carpooled, car/truck/van	4.7%
Public transportation	0.0%
Walked	5.8%
Other means	9.0%
Worked at home	9.6%
Mean Travel Time to Work	15.3 minutes

Percent of Working Residents: ACS 2012-2016

Working in community of residence	71.9
Commuting to another NH community	26.2
Commuting out-of-state	1.9

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**



2018 Vital Statistics

Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2018

<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>
03/18/2018	Roger Libby	Almer Libby	Vera Ball	North Conway	Y
04/02/2018	William Farrand	Richard Farrand	Dorothy Keenan	Plymouth	N
04/08/2018	Constance Gardner	Adam Kozimor	Valeria Unknown	Lincoln	N
05/02/2018	Geoffrey Wood	William Wood	Barbara Unknown	North Haverhill	N
05/28/2018	Aline Dumont	Julien Hamel	Marie Louise Nadeau	Lincoln	N
08/07/2018	Wilfred Caron, Sr.	Robert Caron	Mary Unknown	Franconia	Y
08/28/2018	John Lynch	William Lynch	Albertine Holleran	Lincoln	Y
09/18/2018	James Ferrara	Domenic Ferrara	Maureen O'Sullivan	Littleton	N
09/29/2018	Mary Often	Thomas Smiddy	Lolita Hubbard	Lincoln	N
10/07/2018	Virginia Corum	Lawrence McAdams	Virginia Lamb	Littleton	N
11/11/2018	Shelia Lessard	Ralph Salem	Lottie Cassidy	Lincoln	N
11/17/2018	Maria Smith	Messias Medeiros	Semeira Pereira	Franklin	N

2018 Vital Statistics

Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2018

Date of Birth	Child's Name	Father's Name	Mother's Name	Place of Birth
08/15/2018	Sophia Marie Lamotte	Chad Lamotte	Kim-Marie Lamotte	Lebanon, NH

Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2018

Date of Marriage	Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Place of Marriage
04/28/2018	Scot A Christenson	Lincoln	Susan H Simpson	Lincoln	Littleton
08/19/2018	Harold T Slaughter	Plymouth	Cayla C Kevlik	Lincoln	Woodstock