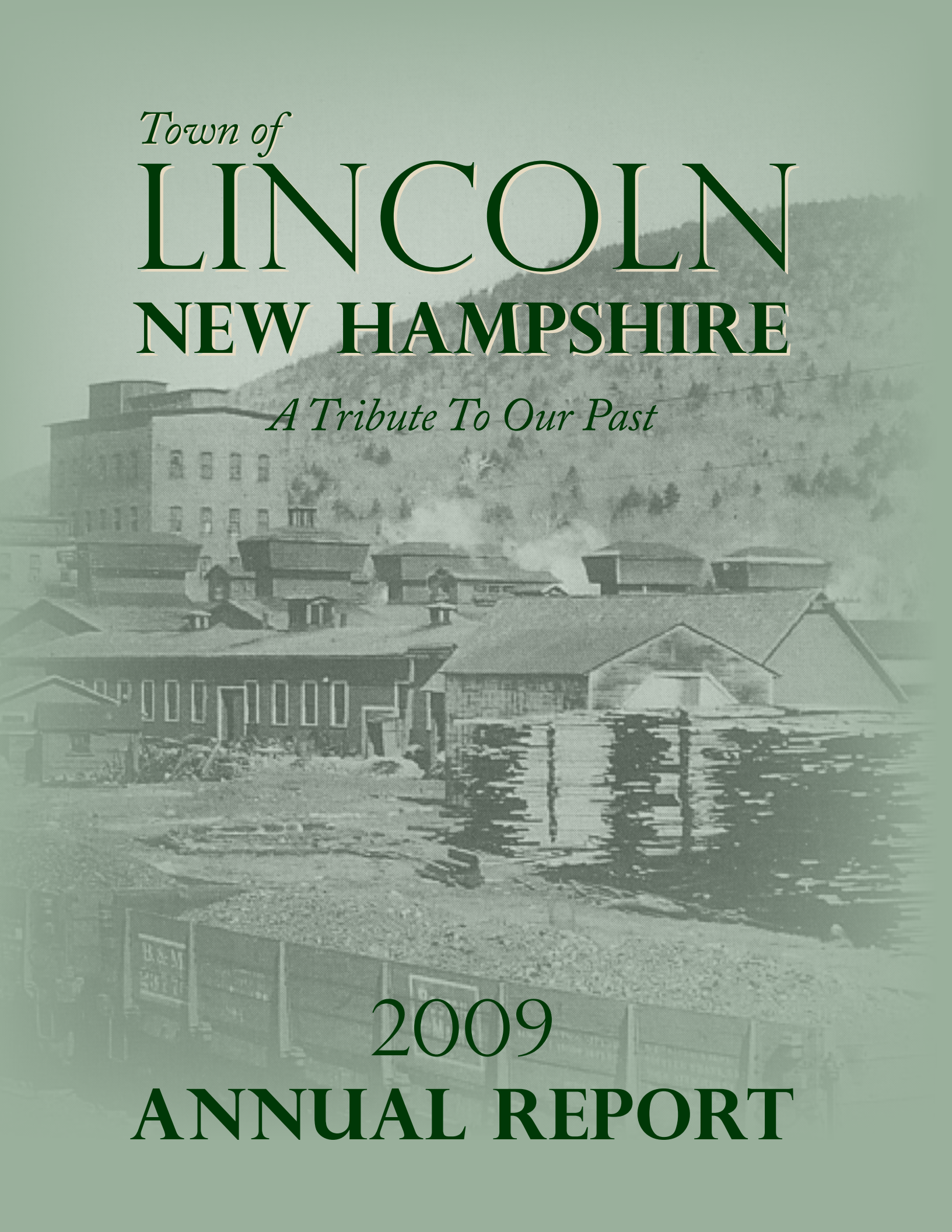
Town of

LINCOLN

NEW HAMPSHIRE

A Tribute To Our Past



2009 ANNUAL REPORT

TELEPHONE/E-MAIL DIRECTORY

www.lincolnnh.org

FIRE EMERGENCY	**911**
AMBULANCE EMERGENCY	**911**
POLICE EMERGENCY	**911**
NH POISON CONTROL CENTER	**1-800-562-8236**

Selectmen & Admin. Asst.....townhall@lincolnnh.org.....745-2757
Town Manager..... townmanager@lincolnnh.org 745-2757
Fax Number……..... 745-6743
Town Clerk /Tax Collector..... townclerk@lincolnnh.org 745-8971
Planning/Zoning Department planning@lincolnnh.org..... 745-8527

Communications Center (Dispatch)..... 745-2238
Police Department (Business Line) tpsmith@roadrunner.com 745-2238
Police Department Admin. Asst..... 745-2238
Police Department Fax No……... 745-8694
Fire Department (Business Line)…….. 745-2344

Solid Waste Facility…… lwsolidwaste@lincolnnh.org ……..... 745-6626
Public Works Garage…… publicworks@lincolnnh.org …….. 745-6250
Water Treatment Plant…….. 745-9306
Wastewater Treatment Plant…… 745-3829
Lincoln Public Library library@lincolnnh.org 745-8159
Recreation Director's Office recreation@lincolnnh.org 745-8673
Kancamagus Recreation Area……..... 745-2831
Community Ctr./Food Pantry communitycenter@lincolnnh.org..... 745-8958
Senior Center …… 745-4705

HOURS OPEN TO THE PUBLIC

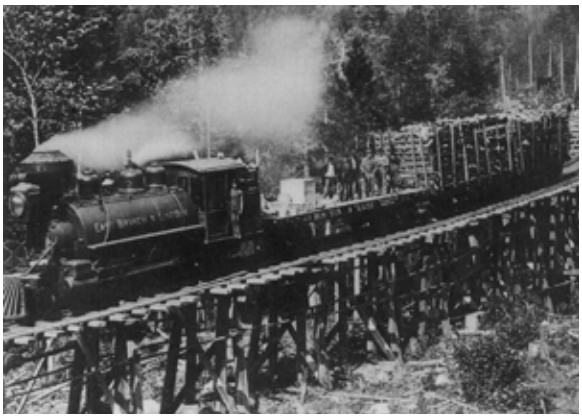
Town Manager & Selectmen's Office…	Mon. - Fri.	8:00 a.m. - 4:30 p.m.
Planning & Zoning Office……	Mon. - Fri.	8:00 a.m. - 4:30 p.m.
Town Clerk/Tax Collector……	Mon. - Fri.	8:00 a.m. - 4:00 p.m.
Solid Waste Facility……..	Every day but Wed.	8:30 a.m. - 5:00 p.m.
Recreation Department……	Mon. - Thurs.	8:00 a.m.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

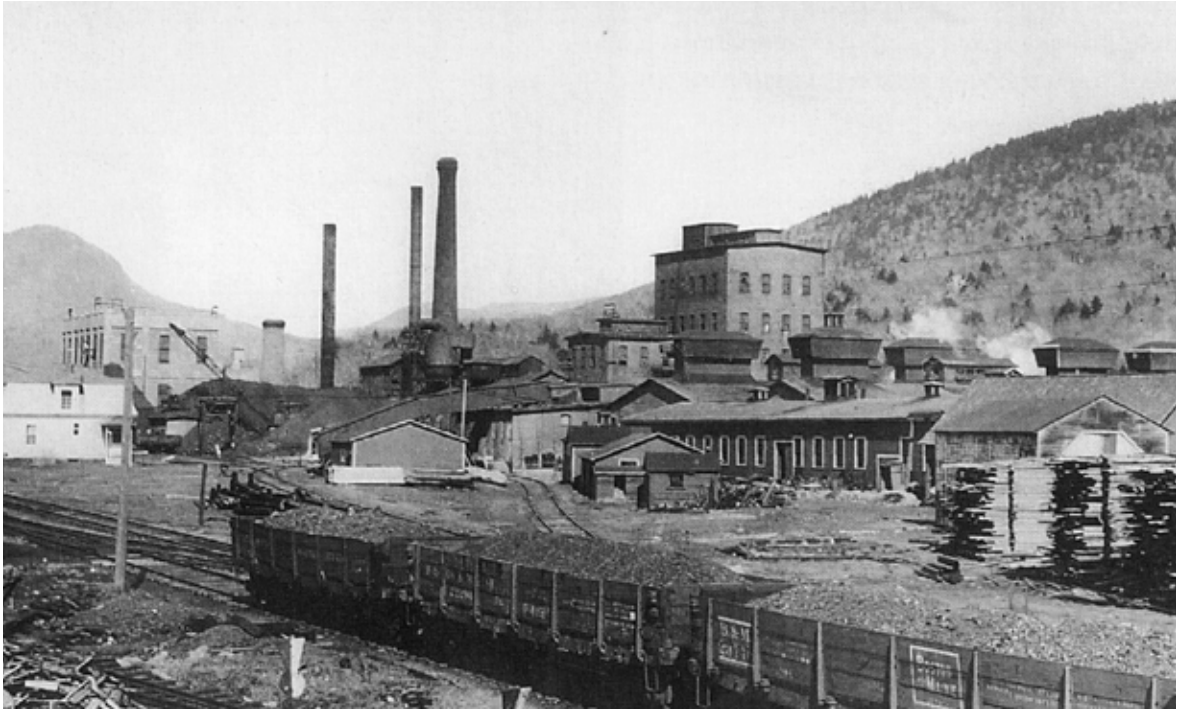
Front Photo Courtesy of The Upper Pemigewasset Historical Society and Reprinted with Permission of Bondcliff Books

Annual Report
of the Officers
for the

Town of
Lincoln, New Hampshire

For the Year Ending December 31, 2009





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The Town of Lincoln pays tribute to the Honorable W. Murray Clark

Lincoln – Hon. William Murray Clark of Murray Drive, Lincoln, passed away January 7, 2010, at age 82. Born on January 26, 1927, in West Milan, he was the son of Edward Pullman Clark and Florence Murray Clark.

His legacy as bear trainer, showman, and entertainer at Clark's Trading Post spans many decades. He performed with his prized show bears for a remarkable 54 years, delighting thousands of visitors to Clark's each season. A master story teller, he endeared himself to audience members by relaying stories of his Lincoln boyhood, anecdotes about the bears, and by sharing behind-the-scenes glimpses of life as a bear trainer. "You really haven't lived until you've raised bear cubs in your kitchen," he'd deadpan, with his characteristic dry Yankee humor.

Murray and his brother Ed shared a philosophy that a visit to Clark's Trading Post should be educational, as well as entertaining. The brothers were avid collectors who took pride in displaying artifacts from bygone times, hoping to teach through preservation.

Murray loved to travel, and his periodic visits to Scotland brought him special joy. He first visited the country in February 1943, just weeks after his 16th birthday. At that time representatives of the British government, aware that he was an experienced sled dog driver, recruited him for a secret mission -- training Royal Scots Fusiliers to handle 40 sled dogs supplied by the Clark family for the war effort. Family lore has it that Murray was the youngest American civilian at that time to be issued a passport for an officially sanctioned war-related purpose. Murray often said that his time in Scotland during World War II was the greatest adventure of his life.

In 1944, Murray graduated from Lincoln High School. He was valedictorian, class president, and at age 17, the youngest member of his class. Referring to the strong influence his parents had on his life, he often stated that he got his education not only at Lincoln High School, but also at home at the kitchen table.

In March 1944, Murray enlisted in the U.S. Navy, arranging to leave in the fall, so that he could help his parents with the business through the summer season. The U.S. Navy selected him for the officer's training program, and he attended both Williams College and Brown University for this training.

In 1952 he married Barbara Avery of North Woodstock, and they worked together at the Trading Post for the next five decades. Their four children – Nola, Maureen, Murray, and Andrew -– began helping at the Trading Post as youngsters and currently, all are actively involved in the business.

In his life, Murray served as a North Woodstock fire fighter, a Boy Scout leader, and as president of the Lincoln-Woodstock Chamber of Commerce. Elected to the NH House of Representatives in 1972, he served ten years as a Representative to the General Court.

Murray, who often used sled dog analogies to illustrate a point, stressed the importance of teamwork when discussing the success of Clark's Trading Post. At an anniversary celebration he made this statement: "The success of Clark's Trading Post is not the result of the work of any one or two individuals, but rather the efforts of many people all pulling in the same direction. What you see at the Trading Post today was not done by one generation of family, but several generations...it was a long, hard pull from 1928 when my parents looked over this land…The entire Clark Family and lots of helpers have worked at what you see-no one person can take credit for it."

The Town of Lincoln pays tribute to Edward M. Clark

Lincoln lost a towering figure with the passing of Edward M. Clark on September 24, 2009. He was 85. Born in Mamoroneck, NY, Ed was 4 years old when in 1928 his parents Edward P. and Florence M. Clark moved to Lincoln. A man who epitomized Yankee ingenuity, Ed's talents and pursuits were varied and far-reaching.

In 1942 at the age of 18, Ed was dispatched to Iceland on a top secret mission to train British troops how to handle Eskimo Sled Dogs. The British mission was to go by dogsled behind enemy lines in Norway to destroy a heavy water plant. When he returned from Iceland, he entered the US Merchant Marines where he served for the duration of World War II. He participated in the invasion of Normandy in June 1944.

Along with his brother W. Murray Clark, Ed was co-owner of Clark's Trading Post a tourist destination that has been entertaining summer visitors for over 80 years. In the early 1950's, the Clark brothers began to rescue steam locomotives from the cutting torch creating "green pastures for iron horses" at the Trading Post. Conceived with a lot of hard work and an impressive collection of locomotives; including models by Climax, Heisler, Shay and Porter, the White Mt. Central RR was born.

In 1963, with his two teenage sons Eddie and David and a dedicated crew in tow, he dismantled a 1904 Howe-Truss railroad covered bridge in East Montpelier, VT. The team then transported the structure to Lincoln and reassembled it to span the mighty Pemigewasset River adjacent to the Trading Post grounds. A monumental accomplishment, this bridge is the world's only Howe Truss railroad covered bridge still in active use.

Ed was the general manager of the Cog Railway from 1974-1976, and then operated the North Stratford Railroad, a freight line that ran from Beecher Falls, VT to North Stratford, NH.

Ed was environmentally conscious long before it was fashionable. He was fascinated by the idea of clean, renewable energy. In 1979, together with his son Tom and son-in-law Peter Govoni, they began the development of hydroelectric power resulting in power plants in Lisbon, Littleton and Bartlett, NH.

Ed had a life-long love for his home town of Lincoln. After traveling the world as a merchant seaman, he declared that "All roads led to Lincoln". The Pemi Valley was the center of his universe and after World War II he settled here to build a future. Together with his wife, Joyce Avery, they raised five children, Eddie, David, Carol, Tom and Anne. Ed served on the Town's budget committee for many years and was selectman from 1962-1968. He was one of the original promoters of the White Mountains as a tourist destination by helping organize the White Mt. Attractions Association in 1958 and served as a charter director of the White Mt. Regions Association. The success in the tourist industry that Lincoln enjoys today can be traced directly back to those early efforts.

Pick a guy off the street. Can he drive sled dogs, lay steel rail, rewind a dynamo, rebuild a locomotive, move a bridge, produce pollution-free hydroelectric power, discuss political theory or make conversation with a bear? Edward M. Clark was such a man. His mantra to "Think Big" and "Be Great" should inspire us all to strive for excellence in our own pursuits.

Town Officers
for the year ending December 31, 2009

(includes elected & appointed officials & department heads)

Board of Selectmen

Patricia McTeague
(Term expires 2010)

Deanna Huot
(Term expires 2011)

Peter Moore
(Term expires 2012)

Town Manager
Peter Joseph

Moderator
Orrin J. Robinson
(Term expires 2010)

Treasurer
Pauline M. Paste
(Term Expires 2012)

Town Clerk & Tax Collector
Susan Whitman
(Town Clerk Term Expires 2011)

Public Works Superintendent
William M. Willey

Police Chief/Emergency Management Director
Theodore P. Smith

Fire Chief
Nathan Haynes

Library Director
Carol Riley

Recreation Director
Tara Tower

Planning Administrator
Stacey Havlock

Solid Waste Facility Manager
Paul Beaudin, II

Town Officers
for the year ending December 31, 2009

Health Officer
Susan Chenard

Supervisors of the Checklist
Carol Riley (Term expires 2010)
Joan Hughes (Term expires 2011)
Janet Peltier (Term expires 2012)

Budget Committee

Term Expires 2010	Term Expires 2011	Term Expires 2012
Charlie Cook, Chairman	Tamra A. Ham	Lutz Wallem
Philip C Rackley	O. J Robinson	Vacant
Marilyn Sanderson	Louise Willey	Vacant
Joan Hughes, Appointed	W. Clark Wrye III	Vacant
Martin Robbins, Appointed	Deanna Huot, ***Selectmen's Representative***	
Ivan Saitow, Appointed		
Mike Simon, Appointed		

Library Trustees
Aimee Kenney (Term expires 2010)
Kristin Loukes (Term expires 2010)
Peter Moore (Term expires 2011)
Carol Smith (Term expires 2012)
Donald S. Thompson (Term expires 2012)

Cemetery Trustees
Peter Govoni (Term expires 2010)
Victor Aldridge (Term expires 2011)
Helena O'Rourke (Term expires 2012)

Trustee of Trust Funds
Charlie Cook (Term expires 2010)
Vacant (Term expires 2011)

Lincoln Board of Selectmen
Annual Report 2009

The last symbol of Lincoln's industrial era has past. The paper mill buildings are down. For 30 years we have lived with those reminders of what we were as a town and who we were as a people. The mill buildings have stood like ghostly sentinels from another time, the old world and the new side by side. Our town has evolved; our citizens remade Lincoln with a new economic foundation. We have prospered and we believe our future is bright. There is resilience in the people who inhabit this mountain valley, a spirit that will not give up. Many towns and many people in this nation have been cast down by these difficult times and we have not escaped unscathed. Yet, we have known worse times and we have found a strength that has and will sustain us. No blessing for a town or a nation is more profound or effective than the character of its people.

2009 has certainly brought change to our town, most dramatically in the scale and speed of second home development. It has given us time to assess where we are and consider where we want to go. Although some things have slowed, town government has remained very active in planning for the future and in trying to best leverage our resources for the present. Even in these more difficult times we are in good shape economically. Our strong tax base helps us continue to repair and upgrade our infrastructure, maintain sound police, emergency service and fire protection, sustain an excellent school and provide more than the bare necessities with an award winning public library, a beautiful community center and a very active recreation department.

We began 2009 with a meeting with representatives of the Loon Mountain Homeowner's Association who spoke of their concerns about the condition of the roads in the Loon Mountain area, particularly the Beechwood I neighborhood. There has historically been confusion over the ownership of the roads and there does exist documentation that indicates town ownership of the surface of the road and Loon Mountain ownership of the subsurface infrastructure. The process of determining a course of action continued in meetings during the year. A resolution and binding commitment have not yet been reached and discussions will continue in 2010.

During this past summer the engineering for the repair and upgrade of the roads and underlying water and sewer was completed for Maltais Farm Road, Goodbout Road, Parker and Bog Brook Roads. The purpose was to determine the scope and estimated expense of the project which provided the figure you can see in Article # 6 of the Town Warrant to be voted on during Town Meeting. After approval we will go to bid, select a contractor and undertake the project this coming spring and summer. This project is the continuation of a series of major road and infrastructure repairs including Mansion Hill, the Route 3 water main, Pleasant Street and the about half of Pollard Road including all of the west end and then last summer drainage extending up to Conn Drive.

Lincoln Board of Selectmen (Cont.)

Town mapping continues with Cartographic Associates. New aerial photos were done and new tax maps have been produced. The next phase will create "overlays" of all surface and subsurface infrastructure with GPS coordinates. All this information is digitized and will provide an accurate and easily retrievable data base. The countless paper maps endlessly revised and cataloged, scattered notes on locations often relying on memory, confusion about boundaries and tax map and lot numbers should become a thing of the past and all records are stored on 4.5" compact discs. The advantages to the town in time savings, accuracy and convenience will repay the project cost many times over in coming years.

The Board of Selectmen has become increasingly concerned about the dramatically rising cost of our municipal employee health care policy. This year we are estimating an approximate increase of 16%. The cost is becoming unsustainable. We have directed Peter Joseph to make comparisons to benefit levels in other towns and how they might be addressing the problem. We do not want to reduce the quality of healthcare provided but we do need to find ways to better manage the cost.

Two very noteworthy developments this past year signal a change that we hope reflects where we are headed as a community. The North Country Center for the Arts took possession of the 2.2 acres of land that was the former White Water Treatment Plant (part of the paper mill) which was deeded to them by the town. The sight was cleared and the foundation was poured for "Jean's Playhouse" which will be part of a whole theater complex that when complete will rival any in New England. The second milestone is the design and first stage development of the River Walk Trail that will run on the town side of the east branch from just above the Lodge property to the Visitor's Center at exit 32. The "Village Core Committee" headed by John Hettinger and Marilyn Sanderson has worked very hard to make this happen. They have found grant monies, worked with land owners for easements, designed and redesigned and surmounted innumerable obstacles. The process is ongoing but we will see this magnificent scenic trail open in the near future.

The Board of Selectmen does have ongoing concerns. Some of these we have reported on over the past few years, none have been resolved.

- State wide property tax for "donor" towns. Lincoln was a donor town from 1999 to 2005 in an inequitable and terribly flawed distribution formula. We continue to work with and contribute to the legal fund of the "Coalition Communities" defending our claim of unfair taxation. As we approach the 2011 deadline under which current legislation holds us "harmless" we are faced with the very real possibility of again being a donor town. Lincoln with the lowest median family income could become one of the top 5 donor towns in the state suffering a tax increase of more than one million dollars. Our Town Manager is already

Lincoln Board of Selectmen (Cont.)

very involved in this fight and the Board of Selectmen holds this issue as our single highest priority. Please help us by contacting our State Representatives. If there is an outcry from the citizenry not just town government they will know their actions are accountable.

- The new county jail is still looming over our heads. It has been redesigned again down to about $38 million. The county has now spent close to $500,000 on litigation defending their course of action in the past and a very reckless procedural blunder. This money might as well have been thrown in the Pemi. Of course, we are footing the bill! We are also not satisfied that all infrastructure costs are being included in the $38 million. Lincoln and the other communities in Grafton County have been and will continue to be vigilant in watching how this develops. We do need a new or refurbished jail. We do not want to pay more than is absolutely necessary.

- School apportionment formula between Lincoln and North Woodstock. Every month, 12 months a year, we sign approval for payment of Lincoln's side of the school budget. On January 2, 2010, of the total $455,190 monthly cost for the school, Lincoln pays $300,694 and N. Woodstock pays $154,496. N. Woodstock has 22 more children in the school than Lincoln. We don't think this is fair. The formula was adopted on June 3, 1988. Much has changed in 22 years. The school board has five N. Woodstock members and two from Lincoln. In 2006 we made a concerted effort through meetings with representatives of both towns and we hired a consultant to appraise the current state of affairs and give us other possible scenarios for apportionment. All efforts fell on deaf ears and will continue to do so until Lincoln residents decide they have had enough and run for election on the school board.

- Lincoln Green has 2 more years to continue to operate under the 30 year HUD contract with the current owners. We have contacted the owners and they have said they do not want to deal with the property until closer to the deadline when they will better know market values. It is quite possible they will simply go to fair market value for the apartments. The current elderly and disabled will have little recourse but to vacate within the 90 days specified by law. We have sought help from AHEAD, the non-profit organization that develops and manages most of the low income housing in this part of the state. We're not finding much opportunity for help from any federal program that could sustain or replace the facility as it is currently used. We want to preserve Lincoln Green and we are still looking for options but they are slim. As we approach the 2012 deadline and the owners are more willing to talk we may find a solution.

- Finally, the issue that has received a lot of 'press" attention and has been grist for the rumor mill, casino gambling. Over many years now there have been a variety of "gaming" bills introduced in the state legislature. This past year saw a bill that proposed establishing a

Lincoln Board of Selectmen (Cont.)

video slot machine gaming facility in Grafton County. It was reported that Lincoln was the perfect location and there were interested property owners. We selectmen advance no opinion on whether this is a good or bad idea for our town. It should be the residents who will make the decision by vote. Our concerns are simply that any proposal allows the citizens of our town the right to vote on acceptance or denial and that our town is prepared to deal with the infrastructure needs for a major attraction and that the design includes inherent limitations that make the facility healthy for all of Lincoln's business community. To that effect you will see on the Warrant Article #3 an amendment to the Land Use Schedule of the Land Use Plan Ordinance defining a "gaming facility" and to restrict its location to the general use zones as rendered on the town zoning map.

In summary we would like to say that we believe the town of Lincoln's "star" continues to rise. We have a serious and engaged citizenry, able and dedicated town employees, and talented and committed volunteers. Much more change is coming but together we will shape the future to our benefit.

Respectfully submitted,

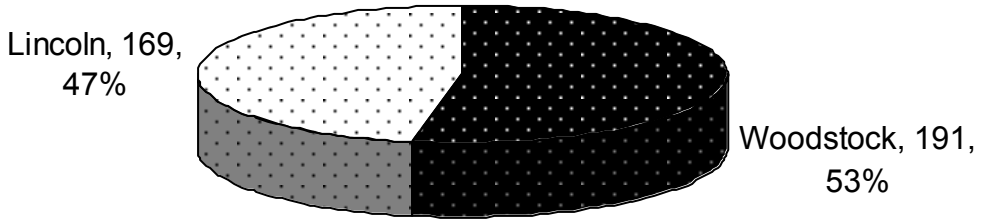
LINCOLN BOARD OF SELECTMEN:

Chairman Peter E. Moore | Selectman R. Patricia McTeague | Selectman Deanna L. Huot

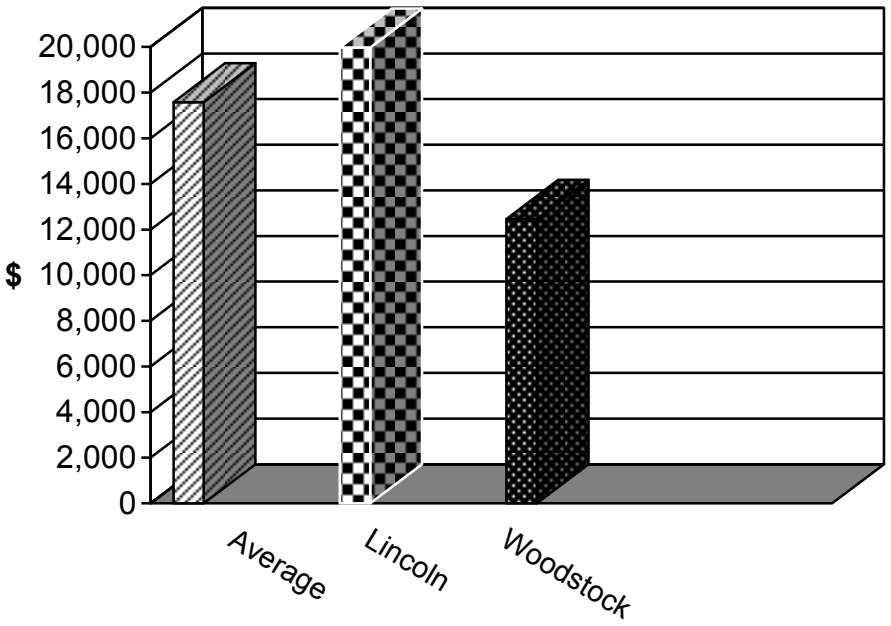
Courtesy of Eric Pyra, InnSeason Resorts

Lincoln Board of Selectmen (Cont.)

Lin-Wood Student Population

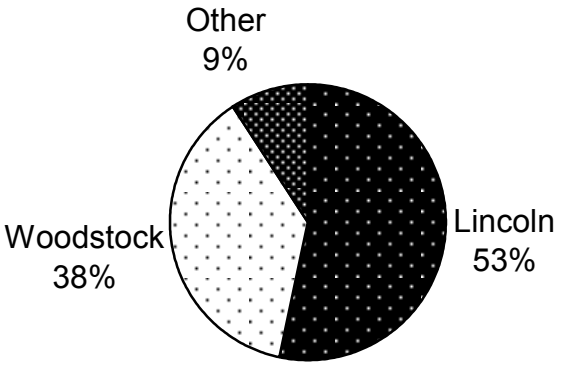


Cost Per Student

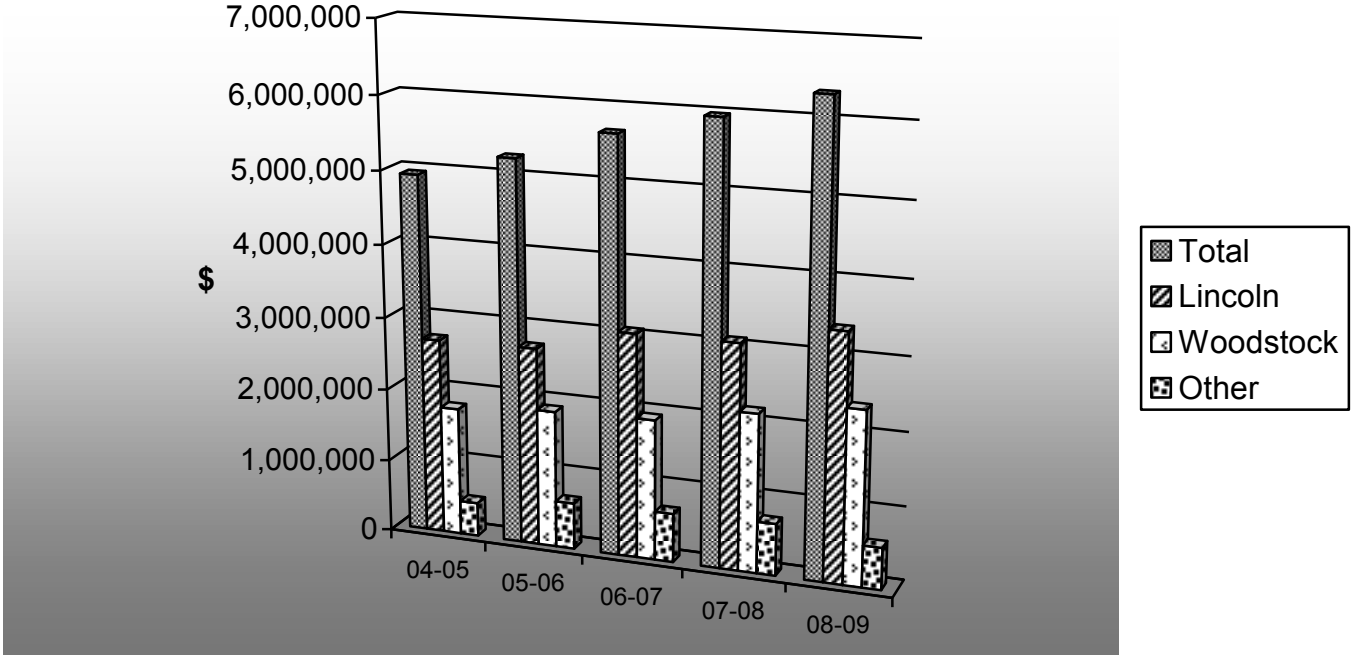


Lincoln Board of Selectmen (Cont.)

Lincoln-Woodstock School Funding 2008-09



Lin-Wood School Budgeted Revenues 2005-2009



Lincoln Town Manager
Annual Report for 2009

The year 2009 was a year that started with great uncertainty. Our country was in the midst of a significant recession, national politics were up in the air with a shift in Congress and the White House, and we were all a little nervous about what the state of the global economy would mean to our community. At the close of 2009 I feel that we can all rest at least a little bit easier at night. Things are far from perfect, but we seem to be a little better off in Lincoln, NH than in some parts of the United States (and other countries) that were devastated by the recession. While we can count our blessings that we were not as badly impacted by the recession as some other places, it should also serve as a reminder for us that we should always plan and be mindful of what could happen in the worst case scenario.

I view the Town Manager's job as having two equally important components. The first is to work with the department directors to manage the day to day operations of the Town. This is often the most time-consuming part of the job. Equally important, however, is the role of working with our elected and appointed board and committee members to set policy and plan for the future. While there is always room for progress, I'm happy to report that both goals met with a good deal of success this year.

The first part of my job, working with each department director to manage the operations of their departments, is the most demanding, but also the most rewarding part of the job. Each director is responsible for an individual department, including daily operations, purchasing materials and supplies, and supervising all personnel within that department. We are very lucky to have such professional department directors here in Lincoln. Each of them is more than capable of running their departments on their own, requiring minimal supervision from myself and the Board of Selectmen. This allows me to work with them on larger projects and inter-departmental initiatives. Listed below are some of the projects we accomplished together in 2009:

Once again, the Public Works Department had a very busy year in 2009. Public Works Director Bill Willey and his staff truly do a great job, and get a lot more accomplished with five employees than you would expect. This year, in addition to day to day operations, the Public Works Department tackled several large projects, including resurfacing Maple Street, Church Street, and Loon Mountain/Black Mountain Road, replacing the roof on the water treatment plant, and working with Recreation Director Tara Tower and I to replace the tow hut at the top of the Kanc Rec Ski Area. Additionally, the Public Works Director and I spent a great deal of time working with our contracted engineer to design and review the improvements to Parker, Bog Brook, Maltais Farm, and Goodbout Roads that are scheduled for construction in 2010. Clearly last year was a busy year, and we hope to get just as much accomplished in the coming year.

Town Clerk and Tax Collector Susan Whitman continues to greet customers with a smile when they come in for vehicle registrations, marriage licenses, and birth certificates. On the tax collection side of her office, her amazing attention to detail means that each taxpayer is treated fairly and that every penny of public money that is collected through taxes is accounted for. In 2009 I worked with Susan and our Town Attorney to resolve several cases where back taxes were owed on properties that were foreclosed or sold through sheriff's sales, another sign of the troubled economy that we are experiencing. Through Susan's hard work, the Town has been able to collect the back taxes we were owed in these sales.

The Police Department experienced a very stable year in 2009. Chief Ted Smith is often quite busy running the Town's largest department, especially given the fact that most of the work that a Police Department must perform is often in response to unplanned events and emergencies. Fortunately this

has not stopped the Chief and his employees from making a great deal of progress at the same time. This year we replaced two high-mileage cruisers and reworked our cruiser replacement schedule so that our cruisers could be replaced on a staggered, rotating basis. This will help us to eliminate the expense of replacing several vehicles all in the same fiscal year. I'm proud to report that the Police Department began preparing for national accreditation through the CALEA process in 2009. We expect the final review and accreditation to occur in early 2010. This involves a great deal of preparation, and the Police Department employees should be commended for their continuing hard work on this endeavor.

Recreation Director Tara Tower and I had a busy summer managing several projects at the Kanc Rec Ski Area and the Father Roger Bilodeau Community Center. The new tow hut at the top of the ski area was quite the project. By keeping nearly all of the construction costs in-house and through several generous donations from local companies, the final cost of the project was kept under $22,000. This was well below the predicted cost last year. The Community Center also saw major improvements as we replaced over 20 inefficient single pane windows and ineffective vermiculite insulation in the ceiling in order to reduce energy use and the cost to heat the building. Through Tara's hard work, we were able to fund the majority of the cost of this project through a Rural Development Grant from the US Department of Agriculture, which resulted in a substantial savings to the Town.

In 2009, the Lincoln Fire Department continued to provide commendable service to the Town. Chief Nate Haynes and I worked with the Capital Improvements Plan Committee to revise the funding schedule for the replacement of fire apparatus. We hope that the aggressive funding schedule we have proposed will successfully prepare us for the upcoming replacement of several aging pieces of fire equipment. Oftentimes town departments see their roles evolving over time. This has been especially true in the case of the Fire Department in regards to river-related rescues and emergencies. As more vacationers and visitors search for outdoor summer activities, we have seen an increase in the amount of people swept away by the river current due to inexperience in fast moving water. In response to this increasing demand on the Fire Department, we have been training the firefighters in river rescue techniques, as well as purchasing safety equipment for our firefighters to use while performing this type of work. We plan on continuing water-related training to keep our firefighters safer while they perform these types of rescues in 2010.

I would also like to take this opportunity to thank Library Director Carol Riley and Solid Waste Facility Manager Paul Beaudin for their continued support and teamwork. While these two departments do not technically fall under the supervision of myself and the Board of Selectmen, you would never know that from the way that Paul and Carol work with us. Their continued teamwork and willingness to work with the other Town Departments helps us to offer these services to the residents of Lincoln (and the residents of Woodstock, in Paul's case) at a very affordable cost.

The second half of my job, working with our elected and appointed board and committee members to set policy and plan for the future, is a very important task. It was even more so in 2009, due to several state-level policy matters that may affect our community in the future.

This year the Planning Board experienced an uncharacteristically slow year in terms of site plan and subdivision applications. Once again, this was most likely due to the economy and the slowing of the real estate market, which put a damper on development of second homes and resorts in Lincoln. This slowing was actually a blessing in disguise, as it gave the Planning Board time to work on several amendments to the Land Use Plan Ordinance that you will see on the ballot for the 2010 Town Meeting.

Lincoln Town Manager
Annual Report for 2009

The most important of these related to the possibility that gambling may be legalized by the state of New Hampshire, and that many have advocated for Lincoln as an ideal location for a potential gaming facility. The Planning Board and I as a result developed an amendment to the Land Use Plan Ordinance that would control the location of a gaming facility in Lincoln, should it be legalized by the State of New Hampshire.

One of the most rewarding parts of my job is working on volunteer projects such as the trails project being guided by the Village Core Committee. John Hettinger heads this group of volunteers, and has been instrumental in working with landowners and various state agencies to secure permission for a riverfront trail that would link the village core with the already existing Penstock Trail. John and the other volunteers began the arduous task of cutting and clearing this trail in 2009, and we hope to complete construction of first stretch of hardpacked gravel trail in the first half of 2010.

Finally, my work with the Board of Selectmen was a whirlwind of activity in 2009. The Board of Selectmen, as my supervisors, also share responsibility for supervising all aspects of the Town Government, as a whole. While I manage the daily operations, the Selectmen set the policy and the tone that the department directors and I work under. As such they are very involved in reviewing and setting policy and procedure for the operation of the town's departments. I continue to consider myself very lucky to be working with such a professional and neutral Board of Selectmen. They continually seek the solution that is most beneficial to the Town as a whole, regardless of what their personal views may be on any given subject.

One of the most important issues that the Board of Selectmen and I began working on towards the end of 2009 was preventing the re-imposition of the Statewide Education Property Tax (SWEPT) in 2011 and the system of "donor" and "receiver" towns that goes along with it. At our current estimates, this system of taxation would mean between $1 million and $2 million per year in local property taxes would be taken from Lincoln and distributed to other towns in New Hampshire. In order to fight this battle, thirty five of the "donor" towns such as Lincoln started the Coalition Communities several years ago. This past year I have been extremely active with this group as we support legislation that would help avoid the re-imposition of the tax. This definitely remains an uphill battle, and one that we will have to devote a tremendous amount of time and energy to if we are to have any hope of defeating this tax.

This is just a sampling of what was accomplished in 2009, and what remains to be done in 2010. You can see that we keep quite busy, and accomplish a great deal for the residents of Lincoln. None of this would be possible without the employees and volunteers that dedicate themselves to serving the people of Lincoln day in and day out. I would like to take this opportunity to thank them, and honor them for their tireless service, as it is much appreciated.

As always, please feel free to contact me if you have any questions or concerns, or if you feel that something should be brought to the Town's attention. I wish you all the best over the coming year.

Respectfully Submitted,

Peter E. Joseph, Town Manager

Public Works Department
Annual Report 2009

The Town of Lincoln experienced an average winter in early 2009. We used a typical amount of sand and salt. The town garage was vinyl sided last May which will save a great deal on building maintenance.

Both Bog and Parker roads are in need of major repairs. Video and cleaning contractors were hired to inspect the sewer lines and structures which enable us to determine to what extent we have to replace or repair the sewer lines and structures while the road is under construction. We also had to investigate the road bed on Maltais Farm Road so we did some sub grade borings. We are hoping to give these roads a face lift and some infrastructure replacement in the spring of 2010, depending on the town meeting results. These roads are in the worst shape of all of our town roads.

In May we did our winter burials, painted cross walks and parking stalls and had the streets swept. This was also a good time to inspect our water tanks with a camera and clean them which has to be done every four years. The inspection went great with no problems noted whatsoever. There were also some minor repairs required on the aerators at the sewer lagoons. Through the winter months, the wind and ice cause the aerators to shift so they have to be reset and the cables tightened.

June was a very busy month. We started another phase of our drainage project on Pollard Road. The next phase will be on Dodge Place, Pollard Road and Boyle Street. We also did some overlay paving on Maple and Church Streets. At the same time, we paved the drainage trench work on Pollard Road and a section on Loon Mountain Road. The roof on the water plant was also greatly in need of replacement. It was nineteen years old and had been leaking for some time. The new roof is a gravel and tar mixture and should be better than the original, which was a rubber membrane roof.

Later in the summer, we cleared some right of way limits and worked at the Kanc ski slope. We constructed the new rope tow hut at the top of the slope. This was quite an undertaking because we had to raise the elevation of the building so the rope tow operator can see the entire length of the tow line. We used Caulder Construction to do the dirt work at the site of the hut. The access road to the hut required a large quantity of dirt to be moved and the large excavator that Caulder Construction had worked great. This job lasted until November. After that, it was time to get ready for another winter season: fill up our sand and salt sheds, and check out and complete any repairs needed to be done to our equipment.

I would like to thank our part-time help John Lynch and my crew Andy Nicoll, Daryl Hart, Dave Beaudin and Dave Dovuluk for all of their efforts and hard work. I would also like to thank our residents for all of their support throughout the year.

Bill Willey
Public Works Director

Planning Board and Zoning Board of Adjustment Annual Report for 2009

The Planning Board members for 2009 and their meeting attendance for the year were as follows:

Patrick Romprey	Chairman	11 of 13 meetings
Joseph Chenard	Vice-Chairman	12 of 13 meetings
James Spanos	Clerk	12 of 13 meetings
Peter Moore	Selectmen's Representative	12 of 13 meetings
John Hettinger	Member	12 of 13 meetings
Edwin Fredie	Alternate	Resigned
Charlie Cook	Alternate	10 of 13 meetings
Deanne Chrystal	Alternate	9 of 13 meetings
Tom Adams	Alternate	9 of 13 meetings

Town Manager, Peter Joseph, attended all 13 of the Planning Board meetings.

There were no unexcused absences documented for FY 2009.

Lincoln Zoning Board of Adjustment

The Zoning Board of Adjustment members for 2009 and their meeting attendance for the year were as follows:

Joseph Chenard	Chairman	4 of 4 meetings
Ron Comeau	Vice Chairman	4 of 4 meetings
Patricia McTeague	Selectmen's Representative	3 of 4 meetings
Wilfred Bishop	Member	4 of 4 meetings
Pat Leary	Member	4 of 4 meetings
Tom Smith	Alternate	4 of 4 meetings
Patty Noel	Alternate	2 of 4 meetings

There were no unexcused absences documented for FY 2009.

Planning Board and Zoning Board of Adjustment Annual Report for 2009

2009 Capital Improvements Program Committee

The 2009 Capital Improvements Program Committee comprised of John Hettinger, Deanna Huot and Peter Joseph was authorized to prepare the draft program for subsequent consideration by the Planning Board. After a public hearing, the Planning Board adopted the Committee's recommendations. Thank you to all of the members who worked so hard on the project.
Site plan and subdivision applications continued to decline in 2009. While there was a substantial number of building permits requested, there was only one major subdivision application, which is still being considered by the board. A number of revisions were made to the wording of our site plan review and subdivision regulations to clean up "gray" areas. Edwin Fredie resigned from the Planning Board in 2009 as he had relocated. The Board wishes to thank him for his service. He will be missed. Mr. Fredie was replaced by Tom Adams who was a prior member and chairman of the Planning Board. Mr. Adams was instrumental in drafting the Town's master plan and he is a welcome addition to the Board.

The Board is currently working to clean up several zoning issues and adopting a Board protocol which will streamline the hearing process considerably. The single most important decision by the Board this year was to put an article on the Town Warrant to amend the land use plan ordinance to define the areas of town where gaming facilities may be located should the state legislature approve expanded gambling activities. The warrant article asks you to restrict gaming facilities to the general use zone only, thereby protecting residential areas from increased traffic, noise, congestion and other impacts which might result from such a facility.

The Zoning Board of Adjustment heard a number of appeals and lot use changes in 2009 related mostly to land usage and requested exemptions in given use areas. It is also anticipated that the Board will be very busy in 2010 as there are a substantial number of zones that will be appealed.

Planning Board and Zoning Board of Adjustment meeting schedules are posted at the Town Office and on the Town website. Meeting minutes are also available at those locations. We encourage interested residents to attend meetings and express concerns. If you have questions about planning or permit applications please contact the Town of Lincoln at 745-8527 or stop by the Town Office.

Respectfully Submitted,

Patrick Romprey
Planning Board Chairman

Joseph Chenard
Zoning Board of Adjustment Chairman

Lincoln Police Department
Annual Report 2009

The Lincoln Police Department continued to have a busy year in 2009. Over the past 3 years, our statistics have been fairly stable despite peaking in 2007 when we had the highest calls for service we have ever recorded at 20,531. Since that time we have had a slight drop, with 19,829 calls for service in 2009, comparable to 2008's 19,692.

Calls for service dealing with traffic, disputes, assistance etc. continued to climb. 2009 was the first year that our felonies declined from the previous year. Unfortunately, it was a slight decrease, but one that I hope develops into a trend.

The department has a website that provides information about the department as well as safety tips. Copies of some state and local reports can be obtained from that site and we are attempting to keep it updated as new events take place. We welcome you to visit us at www.lincolnnhpd.org.

Our School Resource Program has been very effective. We are constantly hearing from people about the way in which it is having a positive impact on the community. Officer Ulwick, who took over the program, is doing a fine job. Officer Deluca, who was the previous SRO, has moved into another position and has just finished a federally funded crime scene school qualifying him to take over investigations at the scene of a crime.

I would like to thank Lt. Cooper and Chief Dispatcher Langmaid for the excellent work they perform every day in making Lincoln a safe place for residents and tourists alike. Every Officer and Dispatcher here is exceptional and works hard to meet the high standards we set.

In 2010, the Lincoln Police Department is being evaluated to be nationally accredited, placing it as one of the top departments in the country. Officer Stevens has been working hard on this event.

In 2009, the following officers received awards for the work they have done:

Sgt. Jeffery Meier	Top Cop for highest arrests and all around performance in traffic safety.
Ofc. William Ulwick	Traffic Safety Award.
Ofc. Michael Stevens	Parking Enforcement.

I am grateful for the support that we have received from the residents and business community. The cooperative spirit of the Lincoln community has assisted us many times in trying to serve this community.

Theodore P Smith
Chief of Police

Emergency Management
Annual Report for 2009

Lincoln's Emergency Management program is based on developing and improving coordination with the various public safety agencies in Lincoln, the surrounding area, and with state agencies.

During the past year, we were able to upgrade some of our communication equipment and the Emergency Command Center. The Dispatch center is now able to send out instantaneous telephone messages to every phone in Lincoln that is registered or to select phones in certain areas. This capability will be used in emergencies and to help our residents if problems are expected.

The year was spent dealing with issues regarding possible epidemics in the state of New Hampshire and developing a regional response to medical emergencies that may affect a wide region. The year ended with the plan being finalized and in place. Fortunately, widespread problems with swine flu did not materialize.

In 2010, we plan on having a field exercise with other agencies dealing with a fire to test the practical side of our plans. In the past, we have found that these exercises give us a sense of what improvements are needed in order to increase the effectiveness of our response.

Making contacts with residents is a major concern and we are modifying our webpage to provide more information, adding a new electronic message board and working to develop a core of citizen leaders to assist in emergencies. I invite people who are interested in being part of our Citizen Corps to please contact me so that we can get this auxiliary program up and running.

Respectfully submitted,

Theodore P Smith
Chief of Police & Director of Emergency Management

Lincoln Fire Department
Annual Report 2009

In 2009, the Lincoln Fire Department responded to the following 181 calls:

Type of Call	#	Type of Call	#	Type of Call	#
Alarm Activation	56	Motor Vehicle Accident	42	Carbon Monoxide Alarm	12
Odor/Smell	8	Bulk Propane Tank Leak	1	Motor Vehicle Fire	4
Mutual Aid	7	Trees on Wires	3	Assist Unit 12	4
DHART Landing	7	Dumpster Fire	6	Refrigerator/Oven Fires	3
Service Call	9	Structure Fire	5	Washing Machine Fire	1
Fuel Spills	1	Kitchen Fires	1	River Rescue	1
Lost Hiker	1	Smoke Investigation	1	Carry Outs	5
Smoke Investigations	1	Chimney Fire	2	Total	181

These are the town's volunteer firefighters:

Nate Haynes	Chief
Leo Kenney	Deputy Chief
Ron Beard	Captain
Ronnie Emerson	Lieutenant/safety officer
Ed Peterson, Jr.	Lieutenant/training officer
Kristin Peterson	Firefighter
Eric Sothard	Firefighter
Shawn Woods	Firefighter
Jon Place	Firefighter
Mike Harrington	Firefighter
Matt Harrington	Firefighter
Colin Haase	Firefighter
Dan Gilman	Firefighter
Nick Varin	Firefighter
Steven Bomba	Firefighter
Scott Wood	Firefighter
David Carbonneu	Firefighter
Garrett Place	Firefighter
Ryan Peterson	Junior Firefirghter
Cliff Dauphine	Consultant

Colin Haase finished firefighter level 1.
Steven Bomba is attending firefighter level 1.

GREAT JOB FIREFIGHTERS!

Lincoln Fire Department
Annual Report 2009

As you may know, every year we have one or two river rescues or recoveries when swimming and tubing are in full swing. Keep in mind that after a heavy rain, the rivers get high and swift, so please be careful and have a safe summer.
As a reminder, please have your 911 address visible on your home. This will make it easier and faster for all emergency personnel to reach you quicker. If you are not sure what your 911 address is, please contact Town Hall.

Remember when you spring forward or fall back with daylight savings time, also change the batteries in all your smoke alarm and carbon monoxide detectors at the same time. It is very important to have detectors in your home - they may save your life.

In closing, I would like to thank the Town of Lincoln for its support of the Lincoln Fire Department and send a special thanks to all the businesses that support us when we have any major incidents. Your donations of food, drink and company do not go unnoticed.

A special thanks to Mitch Harrington, Bow Fire Department, for giving us excellent classes and hands on training.

Respectfully submitted,

Nate Haynes, Lincoln Fire Chief

Report of the Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a 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. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 1-800-498-6868 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help 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.nhdfl.org.

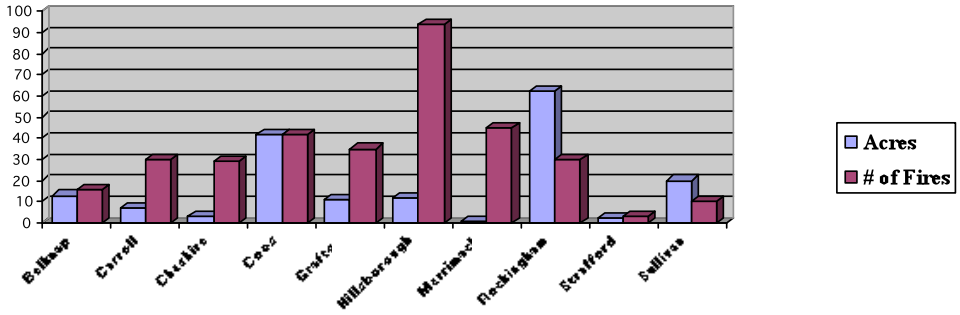
Spring fire season was unusually short this past year, with wet weather beginning the third week in April and lasting virtually all summer long. Consequently both the number of fires and the number of acres burned were below the last five year average. Due to state budget constraints, the staffing of our statewide system of 16 fire lookout towers was limited to class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookout towers are credited with keeping most fires small and saving several structures this season due to their quick and accurate spotting capabilities. The towers fire spotting capability was supplemented this year by contracted aircraft and the Civil Air Patrol when fire danger was especially high. Surprisingly the largest single fire this year occurred in late November during an unusual dry spell, in the northern Coos County town of Clarksville. This fire burned 17.1 acres and is presumed to have been caused by a careless hunter. 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 2009 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire 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!

2009 FIRE STATISTICS

(All fires reported as of December 3, 2009)

(figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS		
County	**Acres**	**# of Fires**
Belknap	13	16
Carroll	7	30
Cheshire	3	29
Coos	42	42
Grafton	11	35
Hillsborough	12	94
Merrimack	1	45
Rockingham	62	30
Strafford	2	3
Sullivan	20	10



CAUSES OF FIRES REPORTED			Total Fires	Total Acres
Arson	4	**2009**	**334**	**173**
Debris	184	**2008**	**455**	**175**
Campfire	18	**2007**	**437**	**212**
Children	12	**2006**	**500**	**473**
Smoking	15	**2005**	**546**	**174**
Railroad	5			
Equipment	5			
Lightning	0			
Misc.*	91 (*Misc.: power lines, fireworks, electric fences, etc.)			

ONLY YOU CAN PREVENT WILDLAND FIRE

Health Officer
Annual Report 2009

The Health Department, Health Officer Susan Chenard and Deputy Health Officers Police Chief Ted Smith and Public Work Director Bill Willey, responded to a variety of calls in 2009 related to inspections of restaurants, day care facilities, swimming pools, interior living conditions and calls relating to garbage buildup and containers. The Department also monitored the Department of Environmental Services' correspondence with FCI, InnSeasons and Franconia Investment Properties, among others.

Susan Chenard kept residents informed about the H1N1 flu virus, West Nile Virus, Eastern Equine Encephalitis (EEE) and Lyme disease and prevention via the Town's website (http://www.lincolnnh.org/government/health/index.htm). Susan recently took another position and the Town thanks her for her services over the past three years.

As the new Health Officer for the Town, I look forward to working with residents of the community as well as state and local officials on issues concerning local public health. Some examples of public health issues that are the responsibility of the health officer include:

- Conducting investigations into complaints related to garbage, insects, rodents, food borne and mosquito borne illnesses, lead paint and unsanitary living conditions complaints or any nuisances potentially hazardous to public health.
- Disseminating state, federal and local materials about important public health issues and needs.
- Carrying out inspections on new or modified health facilities, facilities used to provide childcare and the homes of persons serving as foster parents to assure they meet health codes.
- Assisting the Division of Public Health Services and the local Emergency Management Director in the event of any disease outbreaks or local emergencies.

Spring is right around the corner so please remember to remove your bird feeders early in the season and keep your trash confined in metal, animal-proof containers so as not to entice the bears. Also, be sure to get in the habit of wearing long sleeves and bug repellant to prevent mosquito bites.

Finally, I look forward to meeting and working with you to continue our efforts in keeping Lincoln the beautiful, healthy place it is to live.

Respectfully Submitted,

Brook Steiner

Brook Steiner
Lincoln Health Officer

Lincoln Public Library
Annual Report 2009

AF 5186	JF /YA 3730	AUDIO 944	ILL'S 1511	COMPUTER USE	5223
ANF 1524	JNF 339	VIDEO 6548	MAG 175	WIRELESS USE	708

This year, the Lincoln Public Library has seen many wonderful changes. These changes enable us to improve the services we offer all of the residents of Lincoln.

In April of 2009, the local Three Rivers Construction crew broke ground and began building our new meeting room. Construction was completed in August. The Friends of the Lincoln Public Library quickly and excitedly began their work as decorators, making the room as cozy and functional as the rest of the library. They chose blinds, multi-use tables, chairs, and a sound-minimizing rug to accent the room. The meeting room will be used by the library for programs and meetings, and also will be made available for use by the residents of the community.

In November 2009, the Lincoln Public Library was selected from over 7000 libraries throughout the U.S. as a "5-Star Library" by the Library Journal. Turns out, we are the *only* 5-star library in the state of New Hampshire. This acknowledgement was determined by statistics that are submitted to the NH State Library, reflecting the circulation, program attendance, computer usage, and visits to the Lincoln Public Library. In recognition of this prestigious honor, the Friends of Lincoln Public Library commissioned Lee Lamontagne, care of the Lincoln Sign Company, to design a sign, which was installed above the library's main entrance. The sign reads:

"WELCOME TO NEW HAMPSHIRE'S ONLY 5 ☆ LIBRARY."

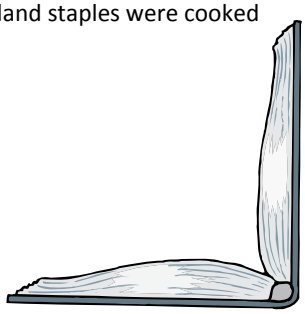
Programming this year has been very active. We sponsored our annual "Summer Reading Program" for children and adults. The children enjoyed this year's theme, "Summertime and the Reading is Easy," with a sandcastle-building contest, a (always entertaining) frozen t-shirt contest, and a summer-ending program, featuring Magician Norman Ng, among others. Our annual Halloween Open House and scarecrow contest proved to be yet another popular and successful event. Congratulations, Becky Noseworthy, on your over-whelming win! Becky fashioned up a Kanc-kid scarecrow awaiting the snow. Story time continues with a very solid core of participants. We welcomed several authors for book discussions of their published works. In addition, we host a book discussion group that meets monthly during the fall and winter. They have lively discussions of titles chosen themselves. We borrow their book-request copies through the New Hampshire State Library Inter-Library Loan Service. There is always room for more, so stop on by to see what book they are discussing next.

Many programs have been offered through the NH Humanities Council, co-sponsored by the Upper Pemigewasset Historical Society. One popular program offered was a New England food culture discussion with Edie Clark, an editor for Yankee Magazine. After the program, we all sampled and enjoyed Indian pudding, Baked Beans, New England clam chowder, Apple Cider, and Chocolate Chip Cookies. These popular New England staples were cooked up and donated by some of our local area chefs.

Respectfully submitted,

Carol Riley

Carol Riley, Library Director



Lincoln-Woodstock Recreation Department
Annual Report for 2009

The Lincoln – Woodstock Recreation Department would like to thank everyone who volunteered their time during 2009.

This year's projects for the Recreation Department:

- The Father Roger Bilodeau Community Building: **removal of the inefficient insulation, installation of new insulation**; **removal of the original older style casement windows, and installation of new energy efficient windows**. These projects were partially funded from a *USDA rural facilities grant, with work being performed by Chey Insulation and Granite State Glass.* Through the community center budget, this facility also received **internet service, a mixing valve to regulate the hot water temperature, service from a new rubbish removal company, and the Afterschool Program became licensed with the State of New Hampshire**.
- The Kanc Recreation Area received new a **new tow hut, a new tow-rope, ski area signage,** and is now using **printed tickets for the Kanc Ski Area**.
- ***Shannon O'Connor*** donated her time and skills to offer a gymnastics **program** for K-5th graders this fall! Thanks also to Alexandria Long for helping with this program.
- ***Ninth State Dance Studio, and owner/ director Carol Morrison*** *and her staff ran* ***youth dance classes*** *and* ***adult Zumba classes*** *at the Community center in 2009.*
- In 2009 the Lincoln-Woodstock ***Food Pantry*** was established as a separate non-profit agency. The Food Pantry is located at The Father Roger Bilodeau Community Building, and is operated by program coordinator, **Teneil Rineer**.
- In 2009, the officers of the Lincoln-Woodstock Friends of Recreation were: ***President, Stacey Caulder; Vice-President, Jessica Tamulonis; Treasurer, Vicki Iles; Secretary, Danielle Avery***. This group coordinates and staffs many events each year. Some of these events are just to strengthen community pride (the 4th of July games & BBQ, the Memorial Golf Tournament, or the Just for Kids shopping), and some are to raise funds (Memorial Day Yard Sale, the Veteran's Day Craft Fair, or the Ski-A-Thon), but all of them truly benefit the Lincoln-Woodstock community as a whole! Thank you!

In addition to these projects, this year the Recreation Department also offered many programs and events for all ages of the Lincoln – Woodstock Community. These included senior citizen trips to **Hampshire Pewter Factory** with lunch at **Morrisey's Front Porch; Salmon Falls Pottery** with lunch at **Johnson's Dairy Bar; Anheuser-Busch Brewery** with lunch at the **Olive Garden** in Manchester**; the Fryeburg Fair; and, Christmas Shopping** at the **Christmas Tree Shop** and the **Rockingham Mall** in Salem.

In 2009 we had 5316 skiers at the Kanc ski area, 87 Kanc Camp participants, 93 Adventure Camp participants, 53 Basketball players, 88 baseball, softball, farm league and t-ball players, 107 soccer players, 56 kids took swimming lessons, 45 golf lesson students, 16 Afterschool participants, 26 Outing Club participants, 37 gymnastics participants, 24 Kanc Carver participants, 13 Pre-Skiers, 20 adults took part in Zumba Classes, 14 children participated in youth dance classes, 7 youths participated in yoga classes, 31 future chefs took cooking classes, 135 Food Pantry participants, and 85 Senior Citizen trip participants. The usage breakdown was 2855 participants from Lincoln (or 46%) and 2308 participants from Woodstock (or 37%), and 1090 from out of town (or 17%) for a total of 6,253 participants this year!

Lincoln-Woodstock Recreation Department
Annual Report for 2009

We are fortunate to have so many volunteers that coach, run programs, chaperone, transport kids to games, donate prizes for events, and donate facilities for programs. Thank you all for your continued support in making these programs and events so beneficial for this community.

As we begin 2010, I hope that you can find the time to recreate either by yourself or with your loved ones. If you would like to see something offered, or if you are thinking about volunteering, contact me today and we will find something for you to get involved in!

Respectfully Submitted,

Tara Tower, CPRP
(Certified Park & Recreation Professional)
Recreation Director

Solid Waste Facility
Annual Report 2009

Although 2009 proved to be a tough year for the recycled markets, we managed to do better than most. Thanks to the removal of both of the old incinerators in 2008 we were able to store up to a year's worth of cardboard, paper and aluminum. As a result we managed to broker our recyclables during a high market condition in 2009 which yielded us substantially more revenue. One example is that during October of 2008 cardboard was at a minus or "pay to dispose of" commodity, a situation which lasted until January of 09. Then the cardboard market crept up very slowly. As a result of waiting, we were able to sell our cardboard in August for a high market price and made an additional $5,000 more than if we had had to sell loads of cardboard as we made them. We also installed a new Solid Waste MSW compactor power unit this past year. This has enabled us to pack an additional 1- 2 tons of solid waste into our compactor containers which will lead to savings this year.

In December of this year, the Lincoln and Woodstock Solid Waste Board voted to initiate a Solid Waste Haulers Rules and Regulation. This Regulation sets guidelines and mandates recycling for all of the Commercial Solid Waste delivered to this facility. Implementation of this regulation will reduce expenses as we only get charged for waste that we send out in our MSW compactor. All recyclables are either sent out for free or we get revenue for them.

I have planned a Household Hazardous Waste day for the fall of 2010 so be on the lookout for handouts that will inform you of the date and time of the event. . Together with the Lincoln and Woodstock Solid Waste Board I continue to look to the future to find ways of disposing of your solid waste in a cost effective manner. One other fact that I would like to share with you is that in the eleven years since I have been working at this facility for you, we have returned recycling revenues totaling over $250,000. I bring this to your attention so that you can see the benefits of recycling; the savings do indeed add up, and they are reflected directly in your property tax. I would be remiss if I did not acknowledge the dedication and hard work of Jim Conn and Russell Clark. Although they are relatively new to the solid waste business they have done a great job on a daily basis. As always if you have any questions or suggestions please do not hesitate to stop by and ask.

	Amount	Cost	Revenue	Cost Avoidance
Co-Mingle	199/tn	$5115	$0	$17,022
MSW	1056/ tn	$90,308	$0	$0
C&D	380/ tn	$34,605	$37,337	$0
Newsprint	22/tn	$0	$1255	$1882
Scrap Steel	106/ tn	$0	$12,164	$9066
Cardboard	152/ tn	$0	$11,142	$13,000
Aluminum Cans	9363/ lbs	$0	$5,151	$400
Textiles	5/tn	$0	$0	$428
Brush	30/ yd est	$0	$0	$0
Waste Oil	440 gal	$500	$0	$1000
Fryolator Grease	700 gal	$330	$90	$0
Compost	100/ tn est	$0	$0	$0
Totals		$130,858	$67,139	$42,798

Cost avoidance by recycling is equal to the current disposal rate multiplied by the tons recycled.

Respectfully submitted,

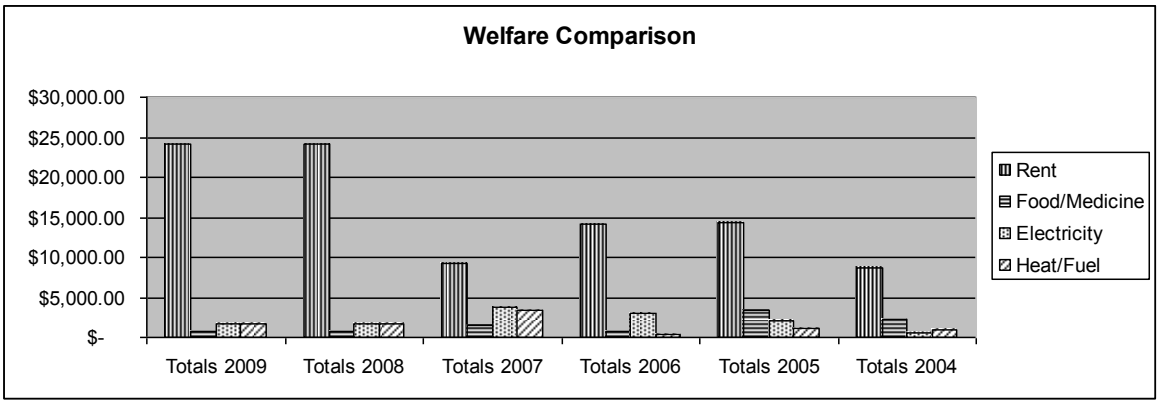
Paul Beaudin, II
Solid Waste Facility Manager

Welfare Expenditure
Annual Report 2009

	Totals 2009	Totals 2008	Totals 2007	Totals 2006	Totals 2005
Rent	$30,747.00	$ 11,374.42	$ 9,330.00	$ 14,180.00	$ 14,375.00
Food/Medicine	$1,086.96	$ 229.73	$ 1,438.00	$ 691.00	$ 3,417.00
Electricity	$1,642.59	$ 4,109.18	$ 3,847.00	$ 3,111.00	$ 2,063.00
Heat/Fuel	$1,714.25	$ 4,039.98	$ 3,420.00	$ 397.00	$ 1,187.00
Totals	35,190.80	$ 19,753.31	$ 18,035.00	$ 18,379.00	$ 21,042.00

In 2009, we saw a change in how our welfare dollars were spent, and we saw a larger number of applicants than usual. The availability of the Food Pantry in the Community Center meant that less financial assistance was needed for food. We had expected a much larger percentage of our costs to go towards heating fuel expenses. However, the largest expenditure was actually rental assistance. Our office is happy to report that we did receive repayments this year of over $1,500 and are expecting more repayments from recipients in 2010.

When determining eligibility for financial assistance, we work closely with the applicant and agencies such as Tri-County Community Action, Department of Health and Human Services and Social Security Administration to determine if the applicant qualifies for assistance from other sources. We also advise the applicant of other income options or cost-cutting measures that might be available to them.



Respectfully submitted,

Peter E. Joseph, Town Manager

Town Clerk's Report
Annual Report 2009

Motor Vehicle Update

In August pursuant to House Bill 2 (HB2), the State portion of certain fees was changed. Effective August 1, 2009 the fee for a certified copy of a registration increased from $10.00 to $15.00. RSA263:42,II

The Initial "Vanity" plate fee increased to $40.00 per year for a renewal or a twelve-month new registration. The vanity number plate fee for a new registration other than twelve months, plate changes, etc. is now pro-rated at $3.33 per month ($40.00 for renewal) RSA 261:89 & 261:141

SURCHARGE - Based upon a vehicle's weight, changes were made to now assess a surcharge. This surcharge is in addition to the normal fees based on weight. The additional fee is printed on your registration in the State Fees section listed as "SURCHARGE". The flat surcharge fee ($30, $45, $55, or $75) shall be assessed for all twelve-month registrations. RSA 261:141

0-3000 lbs. – A $30. ($2.50 per mo.) Surcharge will be charged, making the total for the State fee $61.20 for twelve months. ($5.10 per mo. Combined total)

3001-5000 lbs. – A $30. ($2.50 per mo.) Surcharge will be charged, making the total for the State fee $73.20 for twelve months. ($6.10 per mo. Combined total)

5001-8000 lbs. – A $45. ($3.75 per mo.) Surcharge will be charged, making the total for the State fee $100.20 for twelve months. ($8.35 per mo. Combined total)

8001-10,000 lbs. – A $45. ($3.75 per mo.) Surcharge will be charged, making the total for the State fee $.96 per hundred pounds gross weight (.08 per hundred lbs. per mo.) plus $45. ($3.75 per mo.)

10,001-26,000 lbs. – A $55. ($4.58 per mo.) Surcharge will be charged, making the total for the State fee $.96 per hundred pounds gross weight (.08 per hundred lbs. per mo.) plus $55. ($4.58 per mo.)

26,001-73,280 lbs. – A $75. ($6.25 per mo.) Surcharge will be charged, making the total for the State fee $.96 per hundred pounds gross weight (.08 per hundred lbs. per mo.) plus $75. ($6.25 per mo.)

Motorcycles – Section III (o) for motorcycles has changed. The flat $25. fee shall be charged on all twelve-month registrations. The fee has increased from $15. to $25. ($2.08 per mo.) Please not that the $1. fee for the motorcycle rider safety fund shall still be charged.

Transfers – Section VII (b) for the state portion the transfer fee has increased from $10 to $25.

Please always remember to hold on to your vehicle registration. The original registration is required in order to transfer your vehicle otherwise you will have to pay $15.00 to the State and $3.00 to the town.

Dog Licensing Information RSA 466:1

Every owner of a dog that is at least four months old must license the dog each year. The town clerk will provide the license tag, which shall include the name of the municipality, the year the license was issued and a registration number. The Town Clerk shall issue no license until the person registering the dog produces a certificate of rabies. RSA 466:1

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 other additional dog(s).

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 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.

Fees could be subject to change.

Town Clerk Fees

VITALS: All certified copies of a birth, death, or marriage requires a photo identification along with the application. The application can be found on our website www.lincolnnh.org

$12.00 for the first certified copy
$8.00 for each subsequent copy (purchased at the same time as the first)
$45.00 for a marriage license or civil union

CEMETERY LOTS:

$150.00 for a single
$300.00 for a double
$600.00 for a lot of four

Fees could be subject to change

Town Clerk's Report
Annual Report 2009

January 1, 2009 to December 31, 2009

Cash on hand January 1, 2009		$	250.00
2009 Motor Vehicle Registrations		$	277,246.07
2009 Dog Licenses	Town of Lincoln	$	807.00
	State of New Hampshire Fees	$	464.50
2009 Dog Late Fees & Fines		$	309.00
2009 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	$	910.00
	State of New Hampshire Fees	$	2,128.00
2009 UCC Filings		$	1,245.00
2009 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		$	128.43
	TOTAL RECEIPTS	**$**	**283,488.00**

Remittances to Treasurer

Cash on hand December 31, 2009		$	250.00
2009 Motor Vehicle Registrations		$	277,246.07
2009 Dog Licenses	Town of Lincoln Fees	$	807.00
	State of New Hampshire Fees	$	464.50
2009 Dog Late Fees & Fines		$	309.00
2009 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	$	910.00
	State of New Hampshire Fees	$	2,128.00
2009 UCC Filings		$	1,245.00
2009 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines		$	128.43
	TOTAL RECEIPTS	**$**	**283,488.00**

Respectfully Submitted,

Susan Whitman

Town Clerk

Tax Collector
Annual Report 2009
(unaudited)

For the Municipality of TOWN OF LINCOLN Year Ending 2009

DEBITS

UNCOLLECTED TAXES-BEGINNING OF YEAR* :		Levy for Year of this Report	PRIOR LEVIES 2008		
Property Taxes	#3110	xxxxxx	656,133.08		
Resident Taxes	#3180	xxxxxx			
Land Use Change	#3120	xxxxxx			
Yield Taxes	#3185	xxxxxx			
Excavation Tax@$.02/yd	#3187	xxxxxx			
Utility Charges	#3189	xxxxxx			
Property Tax Credit Bal**		< >			
TAXES COMMITTED THIS YR					
Property Taxes	#3110	7,755,269.00		FOR DRA USE ONLY	
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185	364.19			
Excavation Tax@$.02/yd	#3187				
Utility Charges	#3189				
Other Charges		120.00	1,536.00		
OVERPAYMENT:					
Property Taxes	#3110	32,432.33			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax@$.02/yd	#3187				
Cost before lien			4,425.50		
Interest - Late Tax	#3190	5,850.07	36,554.96		
Resident Tax Penalty	#3190				
TOTAL DEBITS		$ 7,794,035.59	$ 698,649.54	$ -	$ -

TAX COLLECTOR'S REPORT

MS-61

For the Municipality of TOWN OF LINCOLN Year Ending 2009

CREDITS

REMITTED TO TREASURER :		Levy for this Year 2009	PRIOR LEVIES (PLEASE SPECIFY YEARS) 2008		
Property Taxes		7,170,920.99	340,853.55		
Resident Taxes					
Land Use Change					
Yield Taxes		339.51			
Interest (include lien conv)		5,850.07	36,554.96		
Penalties					
Excavation Tax @ $.02/yd					
Conversion to Lien (prin only)			315,279.53		
Other Charges		120.00	5,961.50		
DISCOUNTS ALLOWED:					
ABATEMENTS MADE:					
Property Taxes		364.00			
Resident Taxes					
Land Use Change					
Yield Taxes					
Excavation Tax @ $.02/yd					
Utility Charges					
CURRENT LEVY DEEDED					
UNCOLLECTED TAXES - END OF YEAR #1080					
Property Taxes		616,416.34			
Resident Taxes					
Land Use Change					
Yield Taxes		24.68			
Excavation Tax@$.02/yd					
Utility Charges					
Other Charges					
Property Tax Credit Bal.*		< >	xxxxxxxx	xxxxxxxx	xxxxxxxx
TOTAL CREDITS		7,794,035.59	698,649.54	-	-

TAX COLLECTOR'S REPORT

MS-61

For the Municipality of TOWN OF LINCOLN Year Ending 2009

DEBITS

	Last Year's levy	PRIOR LEVIES		
	2008	2007	2006	2005 & 2004
Unredeemed Liens bal - Beg. of Year		172,474.18	15,774.39	1,444.84
Lien Executed During Fiscal Year	340,722.85			
Interest & Costs Collected (AFTER LIEN EXECUTION)	9,466.28	15,725.20	5,015.26	
TOTAL DEBITS	$ 350,189.13	$188,199.38	$20,789.65	$ 1,444.84

CREDITS

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2008	2007	2006	2005 & 2004
Redemptions		196,204.57	75,522.06	13,127.10	
Interest & Costs Collected (After Lien Execution)	#3190	8,736.28	17,003.20	5,045.01	
Abatements of Unredeemed Liens		942.23	932.46	558.02	
Liens Deeded to Municipality					
Unredeemed Liens Bal. End of Year	#1110	144,306.05	94,741.66	2,059.52	1,444.84
TOTAL CREDITS		$ 350,189.13	$188,199.38	$20,789.65	$ 1,444.84

Respectfully Submitted

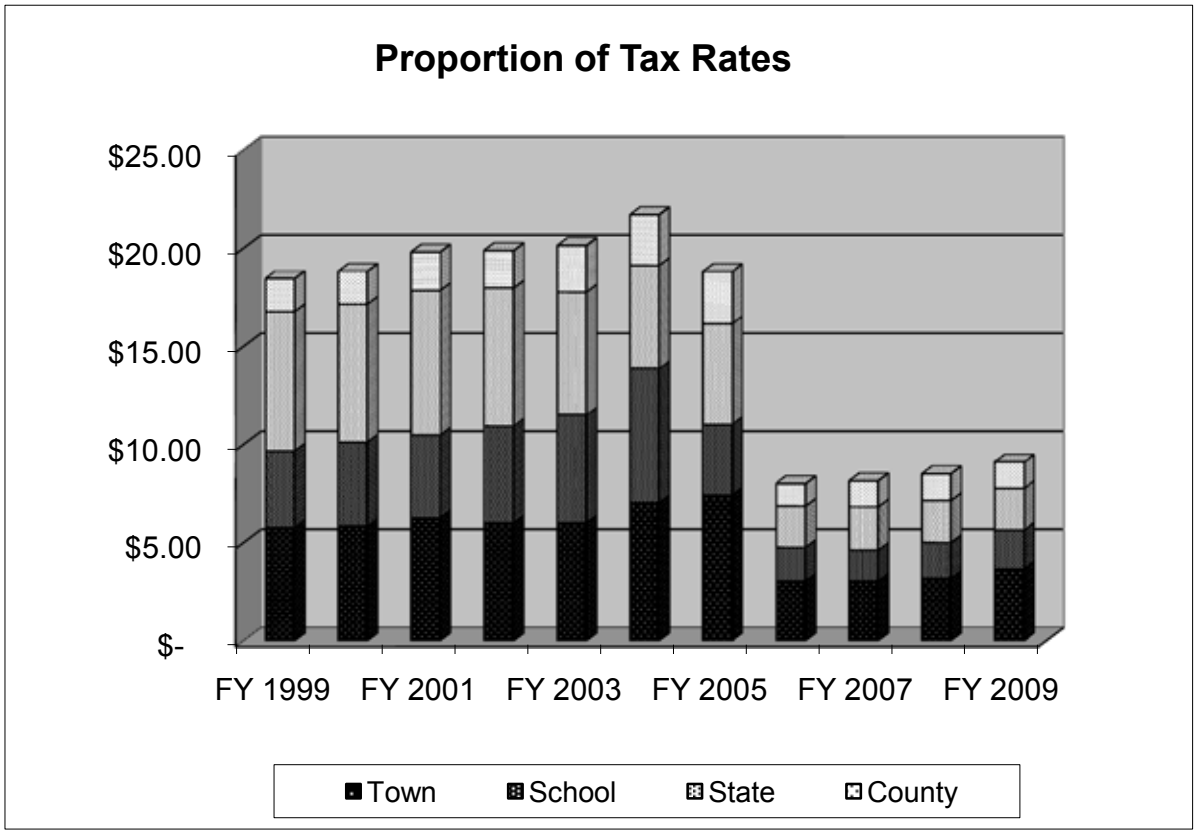
Susan Whitman

Tax Collector

Tax Collector
Annual Report 2009

Tax Rate and Equalization Ratio

Tax Rate Year	Total/Thousand	Town	School	State	County	% Valuation
FY 1999	$ 18.45	$ 5.76	$ 3.92	$ 7.11	$ 1.66	94.0%
FY 2000	$ 18.84	$ 5.84	$ 4.28	$ 7.04	$ 1.68	86.0%
FY 2001	$ 19.81	$ 6.24	$ 4.24	$ 7.37	$ 1.96	80.0%
FY 2002	$ 19.88	$ 6.00	$ 4.93	$ 7.05	$ 1.90	64.5%
FY 2003	$ 20.14	$ 6.00	$ 5.51	$ 6.26	$ 2.37	54.1%
FY 2004	$ 21.73	$ 7.05	$ 6.82	$ 5.27	$ 2.59	46.3%
FY 2005	$ 18.82	$ 7.43	$ 3.58	$ 5.14	$ 2.67	39.7%
FY 2006	$ 8.00	$ 3.04	$ 1.73	$ 2.11	$ 1.12	100.0%
FY 2007	$ 8.15	$ 3.04	$ 1.59	$ 2.21	$ 1.31	98.1%
FY 2008	$ 8.50	$ 3.18	$ 1.83	$ 2.15	$ 1.34	99.3%
FY 2009	$ 9.11	$ 3.64	$ 2.00	$ 2.13	$ 1.34	99.3%



2009 Statement of Appropriations Taxes Assessed and Tax Rate

Town Share of Rate:

Appropriations	$ 4,695,243				
Less: Revenues	$ 1,720,491				
Less: Shared Revenues	$ -				
Add: Overlay	$ 94,524				
Add: War Service Credits	$ 49,000				
Net Town Appropriation		$ 3,118,276			
Approved Town Tax Rate			**$ 3.64**	40% of Total Rate	

Local School Share of Rate:

School Appropriations - Lincoln	$ 3,527,750				
Less: State Education Taxes	$ (1,811,149)				
Less: Adequate Education Grant	$ (2,138)				
Net Local School Appropriation		$ 1,714,463			
Approved Local School Tax Rate			**$ 2.00**	22% of Total Rate	

State Education Share of Rate:

Equalized Valuation (no utilities) $848,313,571x $2.14		$ 1,811,149			
Divided by Local Assessed Valuation (no utilities) $848,842,744					
Excess State Education Taxes to be Remitted to State	$ -				
Approved State School Tax Rate			**$ 2.13**	23% of Total Rate	

County Share of Rate:

County Assessment	$ 1,152,939				
Less: Shared Revenues	**$ -**				
Net County Appropriations		$ 1,152,939			
Approved County Tax Rate			**$ 1.34**	15% of Total Rate	
TOTAL TAX RATE			**$ 9.11**	100%	

Commitment Analysis:

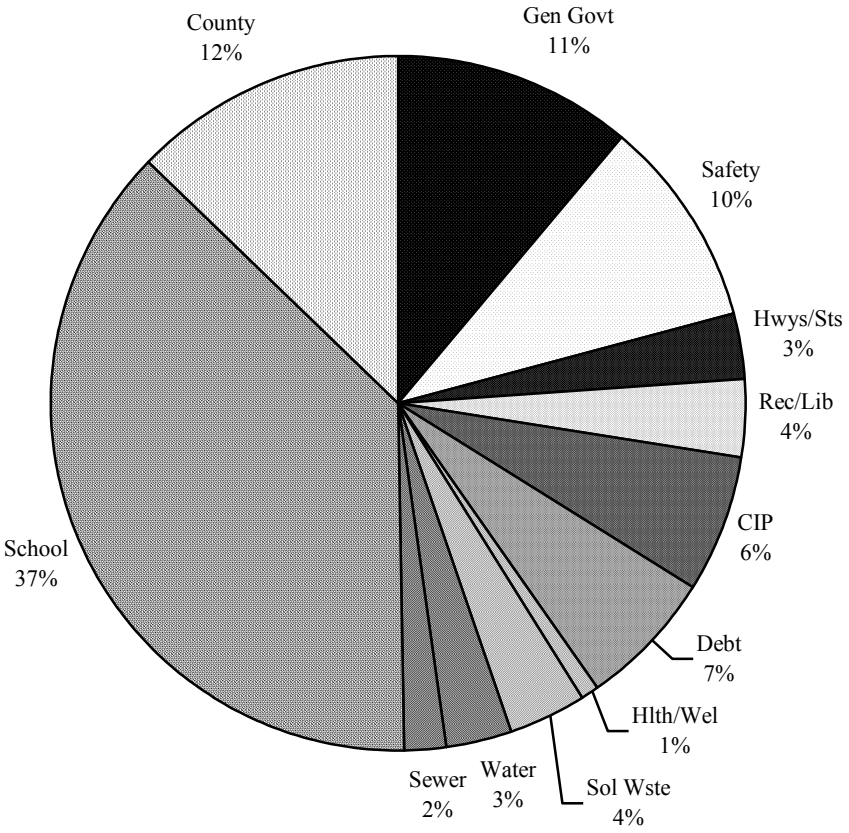
Total Property Taxes Assessed		$ 7,796,827
Less: War Service Credits		**$ 49,000**
Total Property Tax Commitment		**$ 7,747,827**

Proof of Rate:

		Net Assessed Valuation		Tax Rate		Assessment
State Education Tax (no utilities)	$	848,842,744	$	2.13	$	1,811,149
All Other Taxes	$	857,993,107	$	6.98	$	5,985,678
TOTAL					**$**	**7,796,827**

2009 Statement of Appropriations Taxes Assessed and Tax Rate

Where your 2009 Tax Dollar Went



Treasurer's Annual Report
January 1, 2009 - December 31, 2009

General Fund/Police Detail

Balance 01-01-09	**$**	**1,911,371.31**
Received	$	11,018,575.30
Disbursed	$	10,763,228.43
Balance 12-31-09	**$**	**2,166,718.18**
Distribution of Funds:		
Citizens Bank	$	2,162,266.66
NH Public Deposit Investment Pool	$	4,451.52
	$	**2,166,718.18**

Sewer Tap Fee Account

Balance 01-01-09	**$**	**396,347.59**
Received	$	219,136.04
Disbursed	$	446,039.04
Balance 12-31-09	**$**	**169,444.59**
Distribution of Funds:		
Northway Bank	$	28,567.29
NH Public Deposit Investment Pool	$	140,877.30
	$	**169,444.59**

Water Tap Fee Account

Balance 01-01-09	**$**	**140,784.24**
Received	$	2,686.36
Disbursed	$	105,841.00
Balance 12-31-09	**$**	**37,629.60**
Distribution of Funds:		
Northway Bank	**$**	**37,629.60**

Water Treatment Cell

Balance 01-01-09	**$**	**384,054.38**
Received	$	1,438.83
Disbursed	$	-
Balance 12-31-09	**$**	**385,493.21**
Distribution of Funds:		
Laconia Savings Bank	$	32,213.11
NH Public Deposit Investment Pool	$	353,280.10
	$	**385,493.21**

Treasurer's Annual Report
January 1, 2009 - December 31, 2009

Lease/Escrow Account		
Balance 01-01-09	**$**	**634.69**
Received	$	3,009.49
Disbursed	$	-
Balance 12-31-09	**$**	**3,644.18**
Distribution of Funds:		
Citizens Bank	$	3,008.26
Laconia Savings Bank	$	635.92
	$	**3,644.18**

Bond Proceeds--Water		
Balance 01-01-09	**$**	**1,356.24**
Received	$	1.65
Disbursed	$	-
Balance 12-31-09	**$**	**1,357.89**
Distribution of Funds:		
Citizens Bank	**$**	**1,357.89**

Total Cash 12-31-09	**$**	**2,764,287.65**

Respectfully Submitted,
Pauline M. Paste
Town Treasurer

Treasurer's Year End Balance Sheet
Town of Lincoln New Hampshire
December 31, 2009

Submitted by: Pauline M. Paste
Town Treasurer

Bank Balances

NH Public Deposit Investment Pool-General	4,451.52		
NH Public Deposit Investment Water Treat Cell	353,280.10		
NH Public Deposit Investment Sewer	140,877.30		
Citizens Bank - General/Police Detail	120,919.61		
Citizens Bank - Investment	1,916,347.05		
Citizens Bank - Target	125,000.00		
Citizens - Escrow	3,008.26		
Citizens Bank - Bond Proceeds	1,357.89		
Northway - Sewer Tap	28,567.29		
Northway - Water Tap	37,629.60		
Laconia Savings - Water Treatment Cell	32,213.11		
Laconia Savings - Lease/Escrow	635.92		
		2,764,287.65	**2,764,287.65**

Fund Balances

General Fund/Police Detail	2,166,718.18		
Sewer Tap Fee	169,444.59		
Water Tap Fee	37,629.60		
Water Treatment Cell	385,493.21		
Lease/Escrow	3,644.18		
Bond Proceeds	1,357.89		
		2,764,287.65	**2,764,287.65**

check: 0.00

Trustees of the Trust Funds

(un-audited)

Account Name	Beginning Balance 12/31/08	Deposits	Expenses	YTD Interest	Ending Balance 12/31/09
Solid Waste Facility Improvement	29,927.18	10,000.00	19,460.50	253.92	20,720.60
Ball Field Capital Reserve*	149.51		149.86	.35	0
Incinerator Close-Out*	10.20		10.22	.02	0
Town Building*	2,507.24		2,513.19	5.95	0
Fire Truck & Equipment	161,132.16	20,000.00		1,425.65	182,557.81
Revaluation Capital Reserve	41,238.20	25,000.00	7,447.80	337.43	59,127.83
Public Works Vehicles	61,976.04	50,000.00	83,469.05	417.38	28,924.37
Police Dept. Equipment	11,972.45			105.87	12,078.32
Sewer System Rehab	10,860.27	16,000.00	10,466.09	9.70	16,403.88
Water System Rehab	77,174.13	125,500.00	59,560.04	584.38	143,698.47
Road & Street Reconstruction	215,663.68	437,163.71	561,327.32	1,053.87	92,553.94
Engineer & Planning	30,978.14		22,147.50	266.68	9,097.32
White Water Plant Removal**	11,516.31		11,597.73	81.42	0
Roland Dubois Settlement	113,757.06	36,633.24		1,121.28	151,511.58
Route 3 Sidewalk*	28,354.67		28,422.05	67.38	0
Kanc Rec Area Equipment	13,589.81		4,684.28	111.57	9,017.10
Memorial Park	0	100.00		.24	100.24
Cemetery Trust Fund	60,389.13			534.06	60,923.19
Cemetery Maint Ex. Trust Fund	5,791.46	3,650.00		82.28	9,523.74
Comm. Bldg. Ex. Trust Fund	861.71	14,500.00		32.85	15,394.56
Prop & Bldg Maint. Ex. Trust Fund	12,153.99	58,349.21	50,379.41	92.15	20,215.94
Village Ctr & Riverfront Ex. Tr Fd	5,038.05	11,105.00	1,500.00	45.95	14,689.00
Library Technology	80.23	3,000.00	2,999.77	6.93	87.39
Library Building	45,300.39	25,000.00	70,142.66	352.11	509.84

*Discontinued by 2009 Town meeting. **Discontinued by 2008 Town Meeting.

Respectfully submitted,

Charlie Cook, Trustee of Trust Funds
Lutz Wallem, Trustee of Trust Funds

2009 Summary of Valuation

Value of Land Only:		
Current Use	$	119,950
Residential		136,471,340
Commericial/Industrial		37,756,560
Total Value of Taxable Land	**$**	**174,347,850**
Value of Buildings Only:		
Residential		592,439,934
Manufactured Housing		3,359,510
Commericial/Industrial		83,235,860
Total Value of Taxable Buildings	**$**	**679,035,304**
Total Value of Public Utilities	**$**	**9,150,363**
Total Value Before Exemptions	**$**	**862,533,517**
Less: Value of Elderly Exemptions		-4,525,410
Less: Value of Blind Exemptions		-15,000
Total Valuation on Which Tax Rate is Computed	**$**	**857,993,107**
Less: Public Utilities		-9,150,363
Net Valuation without utilities on which tax rate for state education tax is computed	**$**	**848,842,744**

Town of Lincoln
2009 Statement of Estimated and Actual Revenues
(unaudited)

			2009 BUDGET		2009 ACTUAL
Revenue from Taxes:					
	Timber Tax		200.00		0.00
	Payment in lieu of taxes		166,515.00		170,456.00
	Interest on Taxes		65,000.00		79,211.00
Revenue from Licenses, Permits & Fees:					
	UCC Fees		1,200.00		1,245.00
	Application Fees		2,000.00		7,629.00
	Sign Permits		100.00		260.00
	Motor Vehicle Fees		275,000.00		277,246.00
	Dog Licenses		1,000.00		1,116.00
	Misc Income/NSF		200.00		158.00
	Vital Records		1,000.00		910.00
	Cable TV Franchise Fees		45,000.00		48,378.00
Revenue from Other Governments:					
	Shared Revenue		125,966.00		0.00
	Meals & Room Tax Distribution		58,000.00		59,287.00
	Highway Block Grant		23,753.00		24,792.00
	Water Filtration Grant		45,814.00		37,827.00
	Rail Road Fund		0.00		114.00
	TOW - SW		187,421.00		149,632.00
	TOW - RC		101,668.00		97,355.00
	TOW - CB		40,291.00		38,093.00
Revenue from Charges for Services:					
	School Resource Officer		39,919.00		27,778.00
	Ex. Misc Income/NSF		6,000.00		15,376.00
	PD - Misc Income		21,000.00		353.00
	PD - Grant Revenue		5,000.00		5,000.00
	PD - Parking Tickets		0.00		45,000.00
	PD - Court Reimbursements		8,000.00		3,904.00
	PD - Special Detali		30,000.00		10,359.00
	PD - Copies of Reports		700.00		890.00
	FD - Misc Income		100.00		0.00
	EM - Misc Income		7,825.00		0.00
	Em - Grant Revenue		0.00		0.00
	PW - Misc Income		0.00		1,424.00
	SW - Misc Income		0.00		46.00
	SW - Recycling Rev		5,000.00		14,542.00
	SW - Tipping Rev		15,000.00		22,342.00
	WT - Misc Inome		3,500.00		3,925.00
	WT - Water Meter Equipment		175.00		180.00
	RC - Misc Income		60.00		100.00
	RC - Ski Area Rev		14,000.00		14,308.00
	RC - Summer Camp		8,300.00		8,588.00
	RC - Adventure Campe		5,200.00		7,955.00
	CB - Grafton Sr.		5,670.00		5,670.00
	CB - Child Care		10,500.00		10,500.00
	CB - After School		3,500.00		3,771.00
	CB - Misc Income		200.00		843.00
	CB - Grant		0.00		2,500.00
	LB - Equip User Fees		1,000.00		752.00
Revenue from Miscellaneous:					
	Sale of Cemetery Lots		1,000.00		2,400.00
	Sale of Town Property		0.00		200.00
	Interest on Deposits		25,000.00		5,813.00
	Insurance Reimbursement		2,000.00		0.00
	Lease Town Property		12,000.00		2,126.00
	Loon Mtn Donation Settlement		30,000.00		36,633.00
Revenues from Interfund Operating Transfers In:					
	Transfer Water Tap Fees - Debt		105,841.00		105,841.00
	Transfer Sewer Tap Fees - Debt		98,880.00		98,880.00
TOTAL REVENUES			**$ 1,605,498.00**		**$ 1,451,708.00**

Town of Lincoln
2009 Detailed Statement of Payments

(unaudited)

	2009 Budgeted	2009 Expended	Over (Under) Budget
GENERAL GOVERNMENT			
Executive			
Payroll	149,266.00	151,556.28	2,290.28
Public Officials Payroll	40,946.00	40,732.98	(213.02)
Overtime	-	-	-
Telephone	3,900.00	3,718.85	(181.15)
Dues, Travel & Conferences	13,275.00	10,541.72	(2,733.28)
Contracted Services	58,900.00	53,265.03	(5,634.97)
Materials & Supplies	13,871.00	10,837.69	(3,033.31)
Subtotal Executive	**$ 280,158.00**	**$ 270,652.55**	**$ (9,505.45)**
Elections			
Payroll-Elections	974.00	719.38	(254.62)
Contracted Services	100.00	45.00	(55.00)
Materials & Supplies	375.00	158.07	(216.93)
Subtotal Elections	**$ 1,449.00**	**$ 922.45**	**$ (526.55)**
Legal Expenses	13,000.00	7,622.00	**$ (5,378.00)**
Subtotal Legal Expenses	**$ 13,000.00**	**$ 7,622.00**	**$ (5,378.00)**
Personnel Administration			
HealthTrust Health Insurance	283,315.00	289,361.97	6,046.97
Life Insurance	7,144.00	8,607.86	1,463.86
Disability Insurance	13,345.00	13,841.81	496.81
Dental Plan Employee	8,928.00	8,737.57	(190.43)
FICA/Medicare Tax Expense	92,685.00	81,894.19	(10,790.81)
Pension Contribution-Police	69,994.00	64,328.72	(5,665.28)
Pension Contribution-Others	60,131.00	65,670.35	5,539.35
Unemployment Compensation	2,288.00	2,288.00	-
Workers' Compensation	24,579.00	24,579.00	0.00
Subtotal Personnel Administration	**$ 562,409.00**	**$ 559,309.47**	**$ (3,099.53)**
Planning			
Payroll	32,593.00	31,832.31	(760.69)
Employment Training & Expenses	1,000.00	640.58	(359.42)
Dues, Travel & Conferences	3,500.00	3,294.20	(205.80)
Contracted Services	1,500.00	1,588.15	88.15
Materials & Supplies	1,175.00	143.69	(1,031.31)
Key Issue Committees' Expenses	0.00	0.00	0.00
Office Equipment	100.00	138.36	38.36
Subtotal Planning	**$ 39,868.00**	**$ 37,637.29**	**$ (2,230.71)**

Town of Lincoln
2009 Detailed Statement of Payments

(unaudited)

	2009 Budgeted	2009 Expended	Over (Under) Budget
GENERAL GOVERNMENT (Continued)			
Town Building			
Electricity	19,941.00	16,460.35	(3,480.65)
Heating Oil	5,870.00	5,906.31	36.31
Materials & Supplies	3,800.00	3,476.22	(323.78)
Building & Property Maintenance	17,675.00	18,092.22	417.22
Subtotal Town Building	**$ 47,286.00**	**$ 43,935.10**	**$ (3,350.90)**
Cemetery			
Payroll	6,446.00	6,359.16	(86.84)
Materials & Supplies	5,750.00	5,241.56	(508.44)
Fuel - Equipment & Vehicles	300.00	0.00	(300.00)
Equipment	250.00	-	(250.00)
Subtotal Cemetery	**$ 12,746.00**	**$ 11,600.72**	**$ (1,145.28)**
Insurances			
Property Liability	32,078.00	29,351.00	(2,727.00)
Subtotal Insurances	**$ 32,078.00**	**$ 29,351.00**	**$ (2,727.00)**
Contingency	75,000.00	$ 33,927.32	(41,072.68)
Subtotal Contingency	**$ 75,000.00**	**$ 33,927.32**	**$ (41,072.68)**
Discounts-Abatements-Refunds			
Overlay	0.00	0.00	0.00
Abatements & Refunds	0.00	42.13	42.13
Subtotal Discounts-Abatements-Refunds	**0.00**	**42.13**	**42.13**
SUBTOTAL GENERAL GOVERNMENT	**$ 1,063,994.00**	**$ 995,000.03**	**$ (68,993.97)**
PUBLIC SAFETY			
Police			
Payroll	629,742.00	619,227.48	(10,514.52)
Payroll-Overtime	53,508.00	35,690.01	(17,817.99)
Grant Expenditures	5,000.00	-	(5,000.00)
Telephone	8,000.00	8,080.98	80.98
Dues, Training, Travel & Conferences	11,000.00	9,925.38	(1,074.62)
Contracted Services	63,141.00	63,201.25	60.25
Materials & Supplies	5,000.00	6,694.93	1,694.93
Fuel - Vehicles	24,750.00	27,609.63	2,859.63
Uniforms & Personal Equipment	7,000.00	7,400.09	400.09
Equipment	5,700.00	5,559.91	(140.09)
Subtotal Police	**$ 812,841.00**	**$ 783,389.66**	**$ (29,451.34)**

Town of Lincoln
2009 Detailed Statement of Payments

(unaudited)

	2009 Budgeted	2009 Expended	Over (Under) Budget
PUBLIC SAFETY (Continued)			
Fire			
Payroll	35,000.00	28,167.00	(6,833.00)
Telephone	790.00	860.34	70.34
Employment Training & Expenses	3,800.00	1,418.26	(2,381.74)
Dues, Travel & Conferences	1,000.00	1,156.03	156.03
Contracted Services	12,860.00	12,299.30	(560.70)
Electricity	1,700.00	1,464.22	(235.78)
Heating Fuel	7,500.00	4,950.50	(2,549.50)
Materials & Supplies	1,500.00	793.02	(706.98)
Fuel - Vehicles & Equipment	2,020.00	1,408.15	(611.85)
Equipment	8,500.00	7,756.28	(743.72)
Fire Details & Equipment	2,000.00	2,392.52	392.52
Subtotal Fire	**$ 76,670.00**	**$ 62,665.62**	**$ (14,004.38)**
Civil Defense			
Payroll	3,650.00	3,628.00	(22.00)
Employment Training & Expenses	4,000.00	2,075.99	(1,924.01)
Materials & Supplies	3,000.00	687.96	(2,312.04)
Equipment	5,000.00	6,659.52	1,659.52
Subtotal Civil Defense	**$ 15,650.00**	**$ 13,051.47**	**$ (2,598.53)**
SUBTOTAL PUBLIC SAFETY	**$ 905,161.00**	**$ 859,106.75**	**$ (46,054.25)**
HIGHWAYS & STREETS			
Public Works			
Payroll	142,749.00	136,944.90	(5,804.10)
Overtime	10,436.00	8,407.60	(2,028.40)
Telephone	1,750.00	2,456.93	706.93
Dues, Travel & Conferences	650.00	134.00	(516.00)
Contracted Services	5,750.00	6,114.10	364.10
Electricity	3,180.00	3,232.95	52.95
Heating Fuel	6,450.00	5,393.04	(1,056.96)
Materials & Supplies	10,400.00	8,759.16	(1,640.84)
Fuel - Equipment & Vehicles	22,825.00	14,340.37	(8,484.63)
Sand & Salt	17,500.00	15,601.76	(1,898.24)
Equipment	7,000.00	6,815.24	(184.76)
Uniforms	2,500.00	2,174.80	(325.20)
Highway Block Grant	24,791.52	336.33	(24,455.19)
Subtotal Public Works	**$ 255,981.52**	**$ 210,711.18**	**$ (45,270.34)**

Town of Lincoln
2009 Detailed Statement of Payments

(unaudited)

	2009 Budgeted	2009 Expended	(Under) Budget
HIGHWAYS & STREETS (Continued)			
Street Lights	45,885.00	41,774.56	(4,110.44)
Subtotal Street Lights	**$ 45,885.00**	**$ 41,774.56**	**$ (4,110.44)**
SUBTOTAL HIGHWAYS & STREETS	**$ 301,866.52**	**$ 252,485.74**	**$ (49,380.78)**
SANITATION			
Solid Waste			
Payroll	108,765.00	110,262.76	1,497.76
Telephone & Alarms	1,300.00	1,473.74	173.74
Dues, Travel & Conferences	600.00	350.00	(250.00)
Contracted Services	187,089.00	156,457.35	(30,631.65)
Electricity	3,850.00	3,623.99	(226.01)
Materials & Supplies	2,650.00	2,992.17	342.17
Contingency	1,000.00	0.00	(1,000.00)
Repairs & Equipment	10,500.00	4,952.72	(5,547.28)
Uniforms	1,500.00	1,366.65	(133.35)
Encumbance Expense	-		-
Subtotal Solid Waste	**$ 317,254.00**	**$ 281,479.38**	**$ (35,774.62)**
Sewer			
Contracted Services	181,036.00	180,583.89	(452.11)
Subtotal Sewer	**$ 181,036.00**	**$ 180,583.89**	**(452.11)**
SUBTOTAL SANITATION	**$ 498,290.00**	**$ 462,063.27**	**$ (36,226.73)**
WATER DISTRIBUTION & TREATMENT			
Water			
Payroll	39,455.00	39,524.38	69.38
Overtime	7,931.00	9,111.43	1,180.43
Telephone & Alarms	4,200.00	3,893.17	(306.83)
Employment Training & Expenses	600.00	220.00	(380.00)
Dues, Travel & Conferences	1,607.00	1,566.00	(41.00)
Contracted Services	15,225.00	8,777.69	(6,447.31)
Electricity	130,360.00	112,042.19	(18,317.81)
Heating Fuel	33,140.00	23,271.77	(9,868.23)
Materials & Supplies	3,000.00	3,277.57	277.57
Chemicals	32,000.00	32,145.01	145.01
Uniforms	450.00	463.86	13.86
U.S.G.S. Monitoring	7,875.00	7,750.00	(125.00)
Subtotal Water	**$ 275,843.00**	**$ 242,043.07**	**$ (33,799.93)**
SUBTOTAL WATER DIST. & TREATMENT	**$ 275,843.00**	**$ 242,043.07**	**$ (33,799.93)**

Town of Lincoln
2009 Detailed Statement of Payments
(unaudited)

	2009 Budgeted	2009 Expended	(Under) Budget
HEALTH & WELFARE			
Health Appropriations	42,935.00	42,841.04	(93.96)
Subtotal Health Appropriations	**$ 42,935.00**	**$ 42,841.04**	**(93.96)**
Welfare			
Rent - Welfare	14,605.00	30,747.00	16,142.00
Food, Medical, Etc.	1,000.00	1,086.96	86.96
Electricity	4,342.00	1,642.59	(2,699.41)
Heat	5,000.00	1,714.25	(3,285.75)
Subtotal Welfare	**$ 24,947.00**	**$ 35,190.80**	**$ 10,243.80**
SUBTOTAL HEALTH & WELFARE	**$ 67,882.00**	**$ 78,031.84**	**$ 10,149.84**
CULTURE & RECREATION			
Recreation			
Payroll	110,148.00	111,073.86	925.86
Telephone	1,500.00	1,751.32	251.32
Dues, Travel & Conferences	3,944.00	5,011.93	1,067.93
Contracted Services	18,460.00	19,396.90	936.90
Electricity	9,400.00	8,686.41	(713.59)
Materials & Supplies	13,200.00	11,959.58	(1,240.42)
Fuel - Equipment & Vehicles	8,025.00	7,678.12	(346.88)
Propane	2,000.00	2,726.91	726.91
Equipment	5,650.00	5,226.82	(423.18)
Subtotal Recreation	**$ 172,327.00**	**$ 173,511.85**	**$ 1,184.85**
Community Center			
Payroll	37,570.00	37,236.49	(333.51)
Telephone	720.00	928.85	208.85
Contracted Services	2,640.00	2,072.96	(567.04)
Electricity	9,400.00	8,790.80	(609.20)
Heating Fuel	7,500.00	8,803.54	1,303.54
Materials/Supplies	3,070.00	2,808.32	(261.68)
Propane	800.00	784.23	(15.77)
Bldg/Prop Maint.	5,000.00	4,167.20	(832.80)
Grant Money Expense	0.00	6,675.00	6,675.00
Subtotal Community Center	**$ 66,700.00**	**$ 72,267.39**	**$ 5,567.39**
Library			
Payroll	61,009.00	59,112.65	(1,896.35)
Print Materials	5,300.00	5,090.06	(209.94)
Telephone	1,050.00	1,049.47	(0.53)
Employee Training & Expenses	1,050.00	835.00	(215.00)
Building Maintenance	1,500.00	1,841.85	341.85
Speakers & Programs	400.00	146.90	(253.10)
Contracted Services	900.00	852.59	(47.41)
Electricity	4,400.00	4,027.04	(372.96)
Heating Fuel	3,200.00	2,590.31	(609.69)
Materials & Supplies	2,200.00	2,172.13	(27.87)
Serials	1,500.00	1,267.84	(232.16)
Audio and Visual	900.00	871.41	(28.59)
Technology	2,500.00	2,500.00	-
Subtotal Library	**$ 85,909.00**	**$ 82,357.25**	**$ (3,551.75)**

Town of Lincoln
2009 Detailed Statement of Payments

(unaudited)

	2009 Budgeted	*2009 Expended*	*(Under) Budget*
CULTURE & RECREATION (Continued)			
Patriotic Purposes	6,435.00	6,403.44	(31.56)
Subtotal Patriotic Purposes	**$ 6,435.00**	**$ 6,403.44**	**$ (31.56)**
SUBTOTAL CULTURE & RECREATION	**$ 331,371.00**	**$ 334,539.93**	**$ 3,168.93**
DEBT SERVICE			
Principal Bonds & Notes	385,352.00	385,352.04	0.04
Interest Bonds & Notes	210,354.00	211,217.71	863.71
Interest Tax Anticipation Notes	1.00	0.00	(1.00)
SUBTOTAL DEBT SERVICE	**$ 595,707.00**	**$ 596,569.75**	**$ 862.75**
CAPITAL OUTLAY			
Capital Appropriations			
Police Dept Vehicles	28,981.00	28,980.70	(0.30)
Commuity Building USDA	23,152.25	24,425.00	1,272.75
Subtotal Capital Appropriations	**$ 52,133.25**	**$ 53,405.70**	**1,272.45**
Capital Reserves			
Revaluation	25,000.00	25,000.00	0.00
Commuity Building	14,500.00	14,500.00	0.00
PW Vehicle	50,000.00	50,000.00	0.00
Library Building	25,000.00	25,000.00	0.00
FD Truck/Equipment	20,000.00	20,000.00	0.00
Sewer Rehab.	16,000.00	16,000.00	0.00
Water Rehab.	125,500.00	125,500.00	0.00
Roads & Streets	236,422.05	236,422.05	0.00
Library Technology	3,000.00	3,000.00	0.00
Solid Waste Improvements	10,000.00	10,000.00	0.00
Roland Dubois Settlement	36,633.24	36,633.24	0.00
Property & Building Maint.	29,263.19	37,263.19	8,000.00
Memorial Park Monument	100.00	100.00	0.00
Subtotal Capital Reserves	**$ 591,418.48**	**$ 599,418.48**	8,000.00
SUBTOTAL CAPITAL OUTLAY	**$ 643,551.73**	**$ 652,824.18**	**$ 9,272.45**

Town of Lincoln
Minutes of Town Meeting - 2009
March 10, 2009

The Annual Town Meeting, of the inhabitants of the Town of Lincoln, in the County of Grafton and State of New Hampshire, qualified to vote in town affairs, was held in the Lin-Wood Public School on Tuesday, March 10, 2009. Moderator O.J. Robinson called the meeting to order at 10:00 am. Joan Hughes made a motion to dispense with the reading of the entire warrant until 7:30 o'clock in the evening. Carol Riley seconded the motion. Vote was in the affirmative – unanimous. O.J. Robinson declared the polls open.

The casting of ballots closed at six o'clock in the evening.
Results of Article 1 are as follows:

Article 1. To choose all necessary Town Officers for the year ensuing as follows:

For Selectman – Three-year term (Vote for one)
Peter Moore – 105 votes

Town Treasurer – Three-year term (Vote for one)
Pauline M. Paste – 103 votes

Budget Committee – One-year term (Vote for one)
Philip C. Rackley – 98 votes

Budget Committee – Two-year term (Vote for three)
Tamra A. Ham – 90 votes
O.J. Robinson – 103 votes
Louise Willey – 96 votes

Budget Committee – Three-year term (Vote for four)
Lutz N. Wallem – 95 votes

Cemetery Trustee – Three-year term (Vote for one)
Helena O'Rourke – 109 votes

Library Trustee – Three-year term (Vote for two)
Carol A. Smith – 104 votes
Donald S. Thompson – 95 votes

Trustee of Trust Funds – One-year term (Vote for one)
Trustee of Trust Funds – Three-year term (Vote for one)
Lutz N. Wallem – 99 votes

Supervisor of Checklist – Two-year term (Vote for one)
Joan Hughes – 111 votes

Town of Lincoln
Minutes of Town Meeting - 2009

Moderator O.J. Robinson called the business meeting to order at 7:30 pm.

OJ welcomed everyone to the meeting and invited all to exercise their right of democracy. He informed the voters that this is your tax money that we will be voting on. Actually it is only half of your tax money and the other half will be at the school district meeting next Thursday. OJ encouraged everyone to participate, ask questions, and engage in discussions. We want to hear your comments and opinions.

Every year there are new people in the audience so OJ took a minute to introduce himself as Town Moderator; Peter Joseph (Town Manger), Peter Moore (Selectman), Deanna Huot (Selectman), Patricia McTeague (Selectman), Susan Whitman (Town Clerk/Tax Collector), and Helen Jones (Finance Officer).

OJ then proceeded to go over the rules of the meeting.

1. Please be recognized to speak and not just shout out comments
2. State your name
3. If you are a person with a position please state that position (ie: Chief of Police)
4. Use the microphone
5. Keep comments on the issue at hand
6. Each Article needs motion and a second one to discuss it
7. Articles can be amended, any amendment needs to have a motion and be seconded
8. You must be a registered voter in the Town of Lincoln in order to vote
9. If you want a secret ballot you have to have five registered voters sign a petition

Article 2. To see if the Town will vote to raise and appropriate the sum of three million, nine hundred twenty thousand, thirty nine dollars ($3,920,039) 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.

William Conn made a motion from the floor to amend Article 2 to raise and appropriate the sum of three million, nine hundred twenty one thousand, thirty-nine dollar, ($3,921,039) to use the additional $1000 for the purpose of a contribution to the Lincoln Historical Society. Seconded by Paul Beaudin. Amendment passed by voice vote.

Motion made by: William Conn
Seconded by: Paul Beaudin Jr.
Article 2 passed as amended by voice vote unanimously

Article 3. To see if the Town will vote to raise and appropriate ten thousand dollars ($10,000) into the **Solid Waste Facility Improvements Capital Reserve Fund** (created in 1999.) (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: William Conn
Seconded by: Paul Beaudin Jr.
Article 3 passed by voice vote unanimously

Article 4. To see if the Town will vote to raise and appropriate twenty thousand dollars ($20,000) into the **Fire Department Truck and Truck Equipment Capital Reserve Fund** (created in 1989, amended in 1994.) (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: William Conn
Seconded by: Thomas Adams
Article 4 passed by voice vote with some opposition

Article 5. To see if the Town will vote to raise and appropriate twenty five thousand dollars ($25,000) into the **Revaluation Capital Reserve Fund** (created in 1984, amended in 2008.) (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: William Conn
Seconded by: David Thompson
Article 5 passed by voice vote unanimously

Article 6. To see if the Town will vote to raise and appropriate fifty thousand dollars ($50,000) into the **Public Works Vehicle and Equipment Capital Reserve Fund** (created in 1990, amended in 2008.) (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.
Seconded by: William Conn
Article 6 passed by voice vote unanimously

Article 7. To see if the Town will vote to raise and appropriate sixteen thousand dollars ($16,000) into the **Sewer System Rehabilitation Capital Reserve Fund** (created in 1995). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.
Seconded by: Thomas Adams
Article 7 passed by voice vote unanimously

Article 8. To see if the Town will vote to raise and appropriate one hundred twenty five thousand five hundred dollars ($125,500) into the **Water System Rehabilitation Capital**

Reserve Fund (created in 1995). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: William Conn
Seconded by: Paul Beaudin Jr.
Article 8 passed by voice vote unanimously

Article 9. To see if the Town will vote to raise and appropriate one hundred thirty eight thousand dollars ($138,000) into the **Road and Street Reconstruction Capital Reserve Fund** (created in 1994). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: William Conn
Seconded by: David Thompson
Article 9 passed by voice vote unanimously

Article 10. To see if the Town will vote to raise and appropriate seventy thousand dollars ($70,000) into the **Road and Street Reconstruction Capital Reserve Fund** (created in 1994). (The Budget Committee and Selectmen recommend this appropriation.)

(Note: This represents the costs for the design and engineering of roadway, water, and sewer improvements to Bog Brook, Parker, Maltais Farm, and Goodbout Roads. It is the Selectmen's intent to insert an article on next year's warrant for funding of the second (construction) phase of the project.)

Motion made by: Paul Beaudin Jr.
Seconded by: William Conn
Article 10 after a lengthy discussion passed by voice vote unanimously

Selectman Peter Moore made a motion to restrict reconsideration of Articles 2-10.
Seconded by: William Conn
Motion passed by voice vote unanimously

Article 11. To see if the Town will vote to raise and appropriate three thousand dollars ($3,000) into the **Library Technology Capital Reserve Fund** (created in 1997). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.
Seconded by: Thomas Adams
Article 11 passed by voice vote unanimously

Article 12. To see if the Town will vote to raise and appropriate twenty five thousand dollars ($25,000) into the **Library Building Capital Reserve Fund** (created in 1991.) (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: William Conn
Seconded by: Thomas Adams
Article 12 passed by voice vote unanimously

Article 13. To see if the Town will vote to raise and appropriate four thousand seven hundred and fifty dollars ($4,750) into the **Property and Building Maintenance Expendable Trust Fund** (created in 2007). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: William Conn
Seconded by: Paul Beaudin Jr.
Article 13 passed by voice vote unanimously

Article 14. To see if the Town will vote to raise and appropriate twenty two thousand dollars ($22,000) into the **Property and Building Maintenance Expendable Trust Fund** (created in 2007). (The Budget Committee and Selectmen recommend this appropriation.)

(Note: This represents the estimated amount required to replace the top ski tow lift building at the Kancamagus Recreation Area.)

Motion made by: William Conn
Seconded by: Tamra Ham

Selectman Deanna Huot made a motion to amend Article 14 to read thirty thousand dollars ($30,000.) instead of twenty two thousand dollars ($22,000). Seconded by Tamra Ham. Amendment passed by voice vote.

Article 14 passed by voice vote with some opposition as amended

Article 15. New Ski Tow Hut at Summit (Building and Excavation) $40,000. (By petition). (The Budget Committee and Selectmen do not recommend this appropriation.)

Selectman Deanna Huot made a motion to table Article 15. Seconded by Paul Beaudin Jr.

Article 15 was tabled by voice vote.

Selectman Deanna Huot made a motion to restrict Articles 11 – 15.
Seconded by Paul Beaudin Jr.
Motion to restrict passed by voice vote.

Article 16. To see if the Town will vote to raise and appropriate one hundred dollars ($100) into the **Memorial Park Monument Capital Reserve Fund** (created in 1992, amended in 1993). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.
Seconded by: William Conn
Article 16 passed by voice vote

Article 17. To see if the Town will vote to raise and appropriate fourteen thousand five hundred dollars ($14,500) into the **Community Building Expendable Trust Fund** (created in 2005). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.
Seconded by: William Conn
Article 17 passed by voice vote

Article 18. To see if the Town will vote to raise and appropriate twenty three thousand one hundred and fifty two dollars and twenty five cents ($23,152.25) to be used to upgrade the windows and insulation in the Community Building. This funding is contingent on the receipt of a USDA Community Building Grant. No part of this amount is to be raised by taxation.

Motion made by: Paul Beaudin Jr.
Seconded by: Tamra Ham
Article 18 passed by voice vote unanimously

Article 19. To see if the Town will vote to raise and appropriate twenty four thousand seven hundred ninety one dollars and fifty-two cents ($24,791.52) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This money is to be completely offset by funding from the State of New Hampshire Highway Block Grant Program. No part of this amount is to be raised by taxation.

Motion made by: Paul Beaudin Jr.
Seconded by: William Conn
Article 19 passed by voice vote unanimously

Article 20. To see if the Town will vote to establish a revolving fund under the provisions of RSA 31:95-h, to be known as the **Police Department Detail Revolving Fund**, for the purpose of providing police department contracted details and to deposit 100% of all fees collected pertaining to direct payroll costs into this fund, and further to authorize the Lincoln Board of Selectmen to expend monies from such fund for the purposes of providing police department contracted details.

(Note: All non-payroll related costs (i.e. administrative fees) collected for this service are to be deposited into the Town's general fund.)

Motion made by: Paul Beaudin Jr.
Seconded by: William Conn
Article 20 passed by voice vote unanimously

Article 21. To see if the Town will vote to ratify a 10 year lease agreement between the Lincoln Board of Selectmen and the White Mountain Snowmobile Club as required by RSA 41:11-a. The lease is to be according to terms agreed on between the Selectmen and the Snowmobile Club.

Motion made by: Tamra Ham
Seconded by: Paul Beaudin
Article 21 passed by voice vote

Article 22. To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Town and the Teamsters Local #633, which represents the dispatchers and sworn police officers of the Town. Said agreement calls for increases in salary and benefit costs, estimated as follows, assuming present staffing levels were to remain unchanged:

2009 Estimated increase over 2008	$ 94,284.00
2010 Estimated increase over 2009	$ 20,737.00

and further, to raise and appropriate the sum of ninety four thousand two hundred and eighty four dollars ($94,284.00) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. (The Budget Committee and Selectmen recommend this appropriation.)

(Note: Said collective bargaining agreement and cost items were approved by the 2008 Town Meeting, but the cost items were subsequently disallowed by the NH Department of Revenue Administration due to errors in the noticing of the warrant article.)

Motion made by: Paul Beaudin Jr.
Seconded by: William Conn
Article 22 passed by voice vote

Article 23. To see if the Town will vote to raise and appropriate twenty eight thousand nine hundred and eighty one dollars ($28,981) for the following Police Department vehicle purchases:

$7,101 for the third and final year's payment for the Chief's cruiser, as originally approved at 2007 Town Meeting.

$21,880 for the first year's payment on a three-year lease for two duty cruisers. This lease contains a non-appropriations clause. The total cost for the two cruisers over three years will be $65,640, or $32,820 each.

Motion made by: William Conn

Seconded by: Paul Beaudin Jr.
Article 23 passed by voice vote with some opposition

Article 24. To see if the Town will vote to discontinue the **Ballfield Capital Reserve Fund** (created in 1997) and to transfer one hundred forty nine dollars and fifty-one cents ($149.51) and all interest accrued since December 31, 2008 from this fund into the Town's general fund.

Motion made by: Tamra Ham
Seconded by: William Conn
Article 24 passed by voice vote unanimously

Article 25. To see if the Town will vote to discontinue the **Incinerator Closeout Capital Reserve Fund** (created in 1997), and to transfer ten dollars and twenty cents ($10.20) and all interest accrued since December 31, 2008 from this fund into the Town's general fund.

Motion made by: Tamra Ham
Seconded by: William Conn
Article 25 passed by voice vote unanimously

Article 26. To see if the Town will vote to discontinue the **Town Building Capital Reserve Fund** (created in 1989) and to transfer two thousand five hundred seven dollars and twenty-four cents ($2,507.24) and all interest accrued since December 31, 2008 from this fund into the Town's general fund.

Motion made by: Tamra Ham
Seconded by: William Conn
Article 26 passed by voice vote with some opposition

Article 27. To see if the Town will vote to raise and appropriate two thousand five hundred and seven dollars and twenty-four cents ($2,507.24) into the **Property and Building Maintenance Expendable Trust Fund** (created in 2007). This amount is to come from the Town's general fund. This money represents the discontinued amount described in article #26. No part of this amount is to be raised by taxation. This article is contingent on the approval of article #26. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: William Conn
Seconded by: Tamra Ham
Article 27 passed by voice vote

Article 28. To see if the Town will vote to discontinue the **Rt. 3 Sidewalk Capital Reserve Fund** and to transfer twenty eight thousand three hundred and fifty four dollars and sixty-seven cents ($28,354.67) and all interest accrued since December 31, 2008 from this fund into the Town's general fund.

Motion made by: William Conn
Seconded by: Paul Beaudin
Article 28 passed by voice vote

Article 29. To see if the Town will vote to raise and appropriate twenty eight thousand three hundred and fifty four dollars and sixty-seven cents ($28,354.67) into the **Roads and Streets Capital Reserve Fund**. This amount is to come from the Town's general fund. This money represents the discontinued amount described in article #28. No part of this amount is to be raised by taxation. This article is contingent on the approval of article #28. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: William Conn
Seconded by: Tamra Ham
Article 29 passed by voice vote

Article 30. To see if the Town will vote to raise and appropriate three thousand six hundred and fifty dollars ($3,650) into the **Town Cemetery Maintenance Expendable Trust Fund** (created in 2006). This represents the amount paid to the Town in cemetery fees during FY 2008. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.
Seconded by: William Conn
Article 30 passed by voice vote unanimously

Article 31. To see if the Town will vote to raise and appropriate thirty thousand dollars ($30,000) into the **Roland Dubois Settlement Wastewater Capital Reserve Fund** (created in 2004), This amount is to come from the Town's general fund. This amount represents the amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation. (The Budget Committee and Selectmen recommend this appropriation.)

(Note: The Roland Dubois settlement calls for additional payments of $30,000 per year for 6 additional years, and it is the Selectmen's intent to insert additional articles each year. The Selectmen were appointed as agents in 2004 to expend this fund for capital improvements to the Town's sewage treatment required by the Clean Water Act.)

Selectman Patricia McTeague made a motion for Article 31 to read thirty six thousand, six hundred thirty three dollars and twenty-four cents ($36,633.24). Seconded by William Conn. Passed by voice vote.

Motioned by Patricia McTeague
Seconded by William Conn.
Article 31 passed by voice vote.

Article 32. To transact any other business that may legally come before the meeting.

Moderator OJ Robinson thanked everyone for coming to Town Meeting and participating in town government. He also reminded us that we just voted on forty-nine (49%) per cent of our tax bill and the rest of it will be voted on next Thursday, March 19, 2009 at the school district meeting held at the elementary multi purpose room.

William Conn inquired how the Board of Selectman stood on the gambling bill that the State is proposing. Selectman Deanna Huot responded by saying, that as a board they have not discussed it. She does believe that there are varying ideas on the board. Until more information is put forth, the board does not have a decision or recommendation for support or against it at this time.

William Conn also inquired about the expenditures from the contingency fund. Town Manager Peter Joseph answered his request by commenting on some of the expenses and informed all the voters that they are welcome to come to the town office at any time and review the list.

Moderator OJ Robinson asked if there were any other business to be brought before the town. There being none, Paul Beaudin Jr. made a motion to adjourn the meeting, seconded by Celeste Reardon. Motion passed with a unanimous affirmative vote. The annual Town of Lincoln meeting adjourned at 10:02 pm.

I hereby certify that the above return of the annual Lincoln Town Meeting of March 10, 2009 is true and correct to the best of my knowledge.

Respectfully submitted,

Susan Whitman

Susan Whitman, Town Clerk

Warrant and Budget

Town of
Lincoln, New Hampshire

Annual Town Meeting
March 9, 2010

Town of Lincoln
Annual Meeting Warrant March 9, 2010

To the inhabitants of the Town of Lincoln, in the County of Grafton, and State of New Hampshire, who are qualified to vote in Town affairs: You are hereby notified to meet at the Lin-Wood Public School, in Said Lincoln on Tuesday, the ninth (9th) day of March, next at 10:00 am until 6:00 pm for the casting of ballots; and at 7:30 pm in the same day to act upon the following articles: (The polls will not close earlier than six o'clock in the evening.)

ARTICLES ONE THROUGH FOUR WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 10:00 AM UNTIL 6:00 PM.

Article 1. To choose all necessary Town Officers for the year ensuing as follows: Selectman, Moderator, Budget Committee Member, Library Trustee, Cemetery Trustee, Trustee of Trust Funds, and Supervisor of the Checklist.

Article 2. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the town Land Use Plan Ordinance as follows: To amend the Floodplain Development District regulations as required for the Town's continued participation in the National Flood Insurance Program? (The full text of the proposed changes will be available for review at the Town Offices prior to March 9th, 2010, and at the polling place on voting day). (The Planning Board recommends approval of this amendment).

Article 3. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the town Land Use Plan Ordinance as follows: To amend the Land Use Schedule to include a section addressing "Gaming Facilities" ? (The full text of the proposed changes will be available for review at the Town Offices prior to March 9th, 2010, and at the polling place on voting day). (The Planning Board recommends approval of this amendment).

Article 4. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the town Land Use Plan Ordinance as follows: To amend the Zoning Map to change the designation of 4 parcels along Rt. 3 from the Rural Residential (RR) zone to the General Use (GU) zone? (A list and map of these parcels will be available for review at the Town Offices prior to March 9th, 2010, and at the polling place on voting day). (The Planning Board recommends approval of this amendment).

THE FOLLOWING ARTICLES WILL BE TAKEN UP DURING THE BUSINESS MEETING BEGINNING AT 7:30 PM.

Article 5. To see if the Town will vote to raise and appropriate the sum of one million, eight hundred ninety thousand, three hundred dollars ($1,890,300) for the purpose of roadway, water, sewer, and associated utility improvements to Parker, Bog Brook, Maltais Farm and Goodbout Roads; with one million, eight hundred seventy thousand ($1,870,000) dollars of said sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the Selectmen to apply for, obtain, and accept federal, state, or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof;

and to authorize the Selectmen to take any action or to pass any other vote relative thereto. The balance of the appropriation (twenty thousand three hundred dollars ($20,300.00)) is to be raised by taxation and used for bond costs, legal costs, short-term loan interest, and other costs associated with the bond issue. A 2/3-ballot vote required. Polls are to remain open for at least one hour following discussion. (The Budget Committee and Selectmen recommend this appropriation).

Article 6. To see if the Town will vote to raise and appropriate the sum of four million, eighty nine thousand, three hundred fifty nine dollars ($4,089,359) 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.)

Article 7. To see if the Town will vote to authorize the appointment of the Treasurer pursuant to RSA 41:26-e. Such appointment will be by recommendation of the Town Manager with approval of the Board of Selectmen. The effective date of this action shall be at the expiration of the current elected Treasurer's term, or at the first vacancy of the office, whichever should come first.

Article 8. To see if the Town will vote to raise and appropriate ten thousand dollars ($10,000) into the **Solid Waste Facility Improvements Capital Reserve Fund** (created in 1999.) (The Budget Committee and Selectmen recommend this appropriation.)

Article 9. To see if the Town will vote to raise and appropriate ninety thousand dollars ($90,000) into the **Fire Department Truck and Truck Equipment Capital Reserve Fund** (created in 1989, amended in 1994.) (The Budget Committee and Selectmen recommend this appropriation.)

Article 10. To see if the Town will vote to raise and appropriate thirty five thousand dollars ($35,000) into the **Revaluation Capital Reserve Fund** (created in 1984, amended in 2008.) (The Budget Committee and Selectmen recommend this appropriation.)

Article 11. To see if the Town will vote to raise and appropriate sixty thousand dollars ($60,000) into the **Public Works Vehicle and Equipment Capital Reserve Fund** (created in 1990, amended in 2008.) (The Budget Committee and Selectmen recommend this appropriation.)

Article 12. To see if the Town will vote to raise and appropriate five thousand dollars ($5,000) into the **Police Department Equipment Capital Reserve Fund** (created in 1995.) (The Budget Committee and Selectmen recommend this appropriation.)

Article 13. To see if the Town will vote to raise and appropriate thirty three thousand dollars ($33,000) into the **Sewer System Rehabilitation Capital Reserve Fund** (created in 1995). (The Budget Committee and Selectmen recommend this appropriation.)

Article 14. To see if the Town will vote to raise and appropriate fifty thousand dollars ($50,000) into the **Water System Rehabilitation Capital Reserve Fund** (created in 1995). (The Budget Committee and Selectmen recommend this appropriation.)

Town of Lincoln Annual Meeting Warrant

Article 15. To see if the Town will vote to raise and appropriate one hundred and fifty nine thousand dollars ($159,000) into the **Road and Street Reconstruction Capital Reserve Fund** (created in 1994). (The Budget Committee and Selectmen recommend this appropriation.)

Article 16. To see if the Town will vote to raise and appropriate fourteen thousand four hundred dollars ($14,400) into the **Engineering and Planning Capital Reserve Fund** (created in 1997). (The Budget Committee and Selectmen recommend this appropriation.)

Article 17. To see if the Town will vote to raise and appropriate thirty six thousand dollars ($36,000) into the **Roland Dubois Settlement Wastewater Capital Reserve Fund** (created in 2004), This amount is to come from the Town's general fund. This amount represents the amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation. (The Budget Committee and Selectmen recommend this appropriation.)

(Note: The Roland Dubois settlement calls for additional payments of approximately $36,000 per year for 5 additional years, and it is the Selectmen's intent to insert additional articles each year. The Selectmen were appointed as agents in 2004 to expend this fund for capital improvements to the Town's sewage treatment required by the Clean Water Act.)

Article 18. To see if the Town will vote to raise and appropriate eight thousand four hundred dollars ($8,400) into the **Kancamagus Recreational Area Equipment Capital Reserve Fund** (created in 2005).(The Budget Committee and Selectmen recommend this appropriation.)

Article 19. To see if the Town will vote to raise and appropriate three thousand nine hundred and fifty dollars ($3,950) into the **Town Cemetery Maintenance Expendable Trust Fund** (created in 2006). This represents the amount paid to the Town in cemetery fees during FY 2009. (The Budget Committee and Selectmen recommend this appropriation.)

Article 20. To see if the Town will vote to raise and appropriate ten thousand dollars ($10,000) into the **Community Building Expendable Trust Fund** (created in 2005). (The Budget Committee and Selectmen recommend this appropriation.)

Article 21. To see if the Town will vote to raise and appropriate twenty six thousand six hundred and thirty dollars ($26,630) into the **Property and Building Maintenance Expendable Trust Fund** (created in 2007). (The Budget Committee and Selectmen recommend this appropriation.)

Article 22. To see if the Town will vote to raise and appropriate ten thousand dollars ($10,000) into the **Village Center and Riverfront Park Expendable Trust Fund** (created in 2008). (The Budget Committee and Selectmen recommend this appropriation.)

Article 23. To see if the Town will vote to establish an expendable trust fund pursuant to RSA 31:19-a to be known as the **Employee Separation Expendable Trust Fund**, for the purpose of funding any lump-sum payments made to employees at the time of separation as allowed by the Town's personnel policies (such payments may include, but are not limited to payouts for accrued unused vacation time, personal time, or sick time) and to raise and appropriate the sum of ten thousand dollars ($10,000) to be placed into this fund. And furthermore to name the Selectmen as agents to expend from this fund. (The Budget Committee and Selectmen recommend this appropriation.)

Town of Lincoln Annual Meeting Warrant

Article 24. To see if the Town will vote to raise and appropriate the sum of twenty one thousand, eight hundred seventy nine dollars ($21,879) for the second year's lease payment on two duty cruisers, previously approved at the 2009 Annual Town Meeting. If this annual appropriation is not approved, the lease will expire. (The Budget Committee and Selectmen recommend this Appropriation)

Article 25. To see if the Town will vote to authorize the Selectmen to enter into a three year lease agreement totaling thirty six thousand dollars ($36,000) for the purpose of leasing one duty cruiser, and to raise and appropriate the sum of twelve thousand dollars ($12,000) for the first year's payment for that purpose. This lease agreement contains an escape clause. (The Budget Committee and Selectmen recommend this appropriation.)

Article 26. To see if the Town will vote to raise and appropriate twenty four thousand one hundred and forty five dollars ($24,145) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is to be completely offset by revenue from the State of New Hampshire Highway Block Grant Program. No part of this amount is to be raised by taxation.(The Budget Committee and Selectmen recommend this appropriation.)

Article 27. 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 Recreational Trails Program Grant, number 2008-013(b). This appropriation is to be completely offset by revenue from said State of New Hampshire Recreational Trails Program Grant. No part of this amount is to be raised by taxation. (The Budget Committee and Selectmen recommend this appropriation.)

Article 28. To see if the Town will vote to raise and appropriate eight thousand three hundred and fifty dollars ($8,350) for use by the Fire Department for purposes allowed by the Federal Emergency Management Agency's Staffing for Adequate Fire and Emergency Response (SAFER) grant program. This appropriation is to be completely offset by revenue from said SAFER grant program. No part of this amount is to be raised by taxation. (The Budget Committee and Selectmen recommend this appropriation.)

Article 29. To see if the Town will vote to raise and appropriate $19,000 for the purpose of replacing a passenger van for the Recreation Department. (The Budget Committee and Selectmen recommend this appropriation.)

Article 30. To see if the Town will vote to approve the following resolution to be forwarded to our State Representative(s), our State Senator, the Speaker of the House, and the Senate President.

> Resolved: The citizens of New Hampshire should be allowed to vote on an amendment to the New Hampshire Constitution that defines "marriage".

(By petition).

Town of Lincoln Annual Meeting Warrant

Article 31. To transact any other business that may legally come before the meeting.

Given under our hands this 11th day of February, 2010
A true copy of warrant, attest:

LINCOLN BOARD OF SELECTMEN:

Peter E Moore

Chairman Peter E. Moore

Deanna L. Huot

Selectman Deanna L. Huot

R Patricia McTeague

Selectman R. Patricia McTeague

Town of Lincoln
2010 Budget

MS-7

BUDGET OF THE TOWN
WITH A MUNICIPAL BUDGET COMMITTEE

OF LINCOLN

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1,2010 to December 31, 2010

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on: February 11, 2010

BUDGET COMMITTEE

Please sign in ink.

Under penalites 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.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

MS-7
Rev. 08/09

MS-7 Budget - Town of Lincoln FY 2010

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ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	GENERAL GOVERNMENT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4130-4139	Executive		280,158	270,653	282,881		282,881	
4140-4149	Election,Reg.& Vital Statistics		1,449	922	2,782		2,782	
4150-4151	Financial Administration							
4152	Revaluation of Property							
4153	Legal Expense		13,000	7,622	21,000		21,000	
4155-4159	Personnel Administration		562,409	559,437	654,131		654,131	
4191-4193	Planning & Zoning		39,868	37,637	40,576		40,576	
4194	General Government Buildings		47,286	43,935	46,295		46,295	
4195	Cemeteries		12,746	11,601	12,013		12,013	
4196	Insurance		32,078	29,351	34,516		34,516	
4197	Advertising & Regional Assoc.							
4199	Other General Government		75,000	33,969	75,000		75,000	
	PUBLIC SAFETY		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4210-4214	Police		812,841	783,390	847,020		847,020	
4215-4219	Ambulance							
4220-4229	Fire		76,670	62,666	77,353		77,353	
4240-4249	Building Inspection							
4290-4298	Emergency Management		15,650	13,051	15,600		15,600	
4299	Other (Including Communications)							
	AIRPORT/AVIATION CENTER		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4301-4309	Airport Operations							
	HIGHWAYS & STREETS		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4311	Administration							
4312	Highways & Streets		255,982	252,486	232,786		232,646	140
4313	Bridges							

MS-7 Budget - Town of Lincoln FY 2010

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ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	HIGHWAYS & STREETS cont.		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4316	Street Lighting		45,885	41,775	43,000		43,000	
4319	Other							
	SANITATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4321	Administration							
4323	Solid Waste Collection		317,254	281,479	323,459		323,459	
4324	Solid Waste Disposal							
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other		181,036	180,584	192,032		192,032	
	WATER DISTRIBUTION & TREATMENT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4331	Administration							
4332	Water Services		275,843	242,043	259,401		259,401	
4335-4339	Water Treatment, Conserv.& Other							
	ELECTRIC		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
	HEALTH/WELFARE		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4411	Administration							
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other		42,935	42,841	43,565		43,565	
4441-4442	Administration & Direct Assist.							
4444	Intergovernmental Welfare Payemnts		24,947	35,191	32,000		32,000	
4445-4449	Vendor Payments & Other							

MS-7 Budget - Town of Lincoln FY 2010

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	CULTURE & RECREATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4520-4529	Parks & Recreation		239,027	239,104	249,315		249,315	
4550-4559	Library		85,909	82,357	85,893		85,893	
4583	Patriotic Purposes		6,435	6,403	7,380		6,880	500
4589	Other Culture & Recreation							
	CONSERVATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4611-4612	Admin.& Purch. of Nat. Resources							
4619	Other Conservation							
4631-4632	REDEVELOPMNT & HOUSING							
4651-4659	ECONOMIC DEVELOPMENT							
	DEBT SERVICE		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4711	Princ.- Long Term Bonds & Notes		385,352	385,352	316,192		316,192	
4721	Interest-Long Term Bonds & Notes		210,354	211,218	195,807		195,807	
4723	Int. on Tax Anticipation Notes		1	0	2		2	
4790-4799	Other Debt Service							
	CAPITAL OUTLAY		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.							
	OPERATING TRANSFERS OUT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	Sewer-							
	Water-							

MS-7 Budget - Town of Lincoln FY 2010

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ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
OPERATING TRANSFERS OUT cont.			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
	Electric-							
	Airport-							
4915	To Capital Reserve Fund *							
4916	To Exp.Tr.Fund-except #4917 *							
4917	To Health Maint. Trust Funds *							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
OPERATING BUDGET TOTAL			4,040,115	3,855,067	4,089,999		4,089,359	640

* Use special warrant article section on next page.

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	Solid Waste	8			10,000		10,000	
	Fire Dept. Equipment	9			90,000		90,000	
	Revaluation	10			35,000		35,000	
	Public Works Vehicle	11			60,000		60,000	
	Police Equipment	12			5,000		5,000	
	Sewer Stystem	13			13,000	20,000	33,000	
SPECIAL ARTICLES RECOMMENDED			XXXXXXXXX	XXXXXXXXX		XXXXXXXXX		XXXXXXXXX

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	Police Vehicle Lease (Yr #2)	24			21,879		21,879	
	Police Vehicle Lease (Yr #1)	25			12,000		12,000	
	Highway Block Grant	26			24,145		24,145	
	NH Rec. Trails Program Grant	27			30,000		30,000	
	SAFER Grant	28			8,350		8,350	
	Recreation Van	29			19,000		19,000	
			XXXXXXXXX	XXXXXXXXX		XXXXXXXXX		XXXXXXXXX

MS-7 Budget - Town of Lincoln FY 2010

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	Water System	14			50,000		50,000	
	Road & Streets Reconstruction	15			139,000	20,000	159,000	
	Engineering & Planning	16			14,400		14,400	
	Roland Dubois Settlement	17			36,000		36,000	
	Kan Rec Equipment	18			8,400		8,400	
	Cemetery Maint. Exp Trust	19			3,950		3,950	
SPECIAL ARTICLES RECOMMENDED			XXXXXXXXX	XXXXXXXXX		XXXXXXXXX		XXXXXXXXX

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	Bond & Interest	6			1,890,300		1,890,300	
INDIVIDUAL ARTICLES RECOMMENDED			XXXXXXXXX	XXXXXXXXX	2,005,674	XXXXXXXXX	2,005,674	XXXXXXXXX

MS-7 Budget - Town of Lincoln FY 2010

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	Community Bldg Exp. Trust	20			10,000		10,000	
	Property & Bldg Maint.	21			26,630		26,630	
	Village Center & Riverfront Park	22			10,000		10,000	
	Employee Separation Ecp Trust	23			10,000		10,000	
SPECIAL ARTICLES RECOMMENDED			XXXXXXXXX	XXXXXXXXX	561,380	XXXXXXXXX	561,380	XXXXXXXXX

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
INDIVIDUAL ARTICLES RECOMMENDED			XXXXXXXXX	XXXXXXXXX		XXXXXXXXX		XXXXXXXXX

MS-7 Budget - Town of Lincoln FY 2010

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
	TAXES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3120	Land Use Change Taxes - General Fund				
3180	Resident Taxes				
3185	Timber Taxes		0	0	0
3186	Payment in Lieu of Taxes		170,456	170,456	170,456
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		79,211	80,000	80,000
	Inventory Penalties				
3187	Excavation Tax ($.02 cents per cu yd)				
	LICENSES, PERMITS & FEES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3210	Business Licenses & Permits		9,134	3,400	3,400
3220	Motor Vehicle Permit Fees		277,246	275,000	275,000
3230	Building Permits				
3290	Other Licenses, Permits & Fees		50,562	50,300	50,300
3311-3319	FROM FEDERAL GOVERNMENT		277,778	35,800	35,800
	FROM STATE		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		59,287	59,000	59,000
3353	Highway Block Grant		24,792	24,145	24,145
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		37,941	37,827	37,827
3379	FROM OTHER GOVERNMENTS		285,080	332,235	332,235
	CHARGES FOR SERVICES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3401-3406	Income from Departments		178,328	161,050	161,050
3409	Other Charges				
	MISCELLANEOUS REVENUES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3501	Sale of Municipal Property		2,600	1,000	1,000
3502	Interest on Investments		5,813	6,000	6,000
3503-3509	Other		38,759	38,200	38,200
	INTERFUND OPERATING TRANSFERS IN		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

MS-7 Budget - Town of Lincoln FY 2010

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
INTERFUND OPERATING TRANSFERS IN cont.			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)		98,880	96,780	96,780
	Water - (Offset)		105,841	45,000	45,000
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3934	Proc. from Long Term Bonds & Notes		0	1,870,000	1,870,000
Amounts VOTED From F/B ("Surplus")					
Fund Balance ("Surplus") to Reduce Taxes					
TOTAL ESTIMATED REVENUE & CREDITS			1,451,708	3,286,193	3,286,193

BUDGET SUMMARY

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	3,921,039	4,089,999	4,089,359
Special Warrant Articles Recommended (from pg. 6)	572,133	521,380	561,380
Individual Warrant Articles Recommended (from pg. 6)	202,071	2,005,674	2,005,674
TOTAL Appropriations Recommended	4,695,243	6,617,053	6,656,413
Less: Amount of Estimated Revenues & Credits (from above)	1,605,495	3,286,193	3,286,193
Estimated Amount of Taxes to be Raised	3,089,748	3,330,860	3,370,220

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: $ 427,441.00
(See Supplemental Schedule With 10% Calculation)

MS-7
Rev. 08/09

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase)

(RSA 32:18, 19, & 32:21)

VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs

LOCAL GOVERNMENTAL UNIT: Lincoln FISCAL YEAR END 2010

	RECOMMENDED AMOUNT
1. Total **RECOMMENDED** by Budget Comm. (See Posted Budget MS7, 27, or 37)	6,656,413.00
LESS EXCLUSIONS: 2. Principal: Long-Term Bonds & Notes	316,192.00
3. Interest: Long-Term Bonds & Notes	195,807.00
4. Capital Outlays Funded From Long-Term Bonds &Notes per RSA 33:8 & 33:7-b.	1,870,000.00
5. Mandatory Assessments	
6. Total exclusions (Sum of rows 2 - 5)	< 2,381,999.00 >
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)	4,274,414.00
8. Line 7 times 10%	427,441.00
9. Maximum Allowable Appropriations (lines 1 + 8)	7,083,854.00

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.

2009 Inventory of Town Property

Map/Lot	Description	Acres	Land Value	Bldg. Value	Total Value
02-003.0004-1	Water Treatment Plant			890,330	890,330
04-004.0001	Kancamagus Rec. Area Annex	0.850	108,800		108,800
05-001	Kancamagus Highway	11.300	225,400		225,400
15-016	Pollard Road	0.450	124,800	4,430	129,230
15-031	Connector Road	0.230	37,000		37,000
15-032	Connector Road	4.530	90,590		90,590
15-032.0002	Connector Road	4.000	89,000		89,000
16-172	Lincoln Public Library	0.085	76,500	390,530	467,030
16-173	Lincoln Fire Station	0.700	107,400	290,830	398,230
16-174	Church Street (land only)	0.080	54,400	2,000	56,400
16-260	Pollard Road	3.600	105,760		105,760
16-261	Mansion Hill Drive	0.110	72,130		72,130
16-290	Pollard Road	1.500	94,710		94,710
16-291	Community Center	6.600	167,930	592,440	760,370
16-308	Lincoln Town Hall	1.296	110,890	1,184,680	1,295,570
16-311	Main Street Gazebo	0.470	104,400	5,430	109,830
16-312	Whitewater Facility	1.770	202,310	6,630	208,940
16-314	Main Street (land only)	1.150	150,450		150,450
16-315	Solid Waste Facility	18.750	236,630	418,630	655,260
16-322	Sewer Treatment Facility	17.200	234,300	4,589,980	4,824,280
17-038	Kancamagus Rec. Area	35.004	339,070	198,750	537,820
18-059	Public Works Garage	6.920	126,840	206,710	333,550
19-032	Hanson Farm Cemetery		0	0	0
19-048	Route 3 Salt Shed	1.040	82,120	37,000	119,120
20-003	Land near I-93	0.020	60		60
20-014-0000-0001	Boyce Brook Pumping Station			16,350	16,350
27-031	Clearbrook #2W			80,000	80,000
27-032	Clearbrook #2E			80,000	80,000

2009 Payroll by Department
(unaudited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
CEMETERY			
Lynch, John	$ 6,359.16		$ 6,359.16
ELECTIONS			
Boyle, Charlene	$ 125.00		$ 125.00
Haynes, Nina	$ 125.00		$ 125.00
EXECUTIVE & OFFICIALS			
Chenard, Susanne A*	$ 33,551.89		$ 33,551.89
Huot, Deanna L.	$ 6,121.92		$ 6,121.92
Jones, Helen	$ 35,022.52		$ 35,022.52
Joseph, Peter	$ 62,452.38		$ 62,452.38
McTeague, R. Patricia	$ 6,121.92		$ 6,121.92
Moore, Peter E.	$ 6,121.92		$ 6,121.92
Robinson, Orrin J.	$ 600.00		$ 600.00
Tetley, Judith D.	$ 200.00		$ 200.00
Paste, Pauline M	$ 2,200.00		$ 2,200.00
Romprey, Kristen E	$ 1,144.00		$ 1,144.00
Whitman, Susan M.	$ 37,721.33		$ 37,721.33
*Includes Health Officer			
WATER DEPARTMENT			
Beaudin, David W.*	$ 39,524.38	$ 11,726.50	$ 51,250.88
*Includes OT Water & Public Works			
LIBRARY			
Horne, Sharon	$ 8,936.99		$ 8,936.99
Hughes, Joan*	$ 679.53		$ 679.53
Peltier, Janet*	$ 3,015.02		$ 3,015.02
Riley, Carol Ann*	$ 36,659.60		$ 36,659.60
Wishart, Patricia S.	$ 7,846.08		$ 7,846.08
*Includes Supervisor of Checklist Wages			
PLANNING & ZONING OFFICE			
Havlock, Stacey	$ 35,454.31		$ 35,454.31
SOLID WASTE FACILITY			
Beaudin, Paul J. II	$ 49,263.66		$ 49,263.66
Clark, Russell	$ 27,194.14		$ 27,194.14
Conn, James	$ 27,590.44		$ 27,590.44
Pierce Linwood R.	$ 3,558.80		$ 3,558.80
DEPARTMENT OF PUBLIC WORKS			
Hart, Daryl J.	$ 33,022.82	$ 3,256.86	$ 36,279.68
Nicoll, Andrew M.	$ 32,712.12	$ 2,535.67	$ 35,247.79
Willey, William M.	$ 58,322.38	$ -	$ 58,322.38
FIRE DEPARTMENT			
Beard, Ronald R.	$ 420.00		$ 420.00
Bomba, Steven	$ 2,110.00		$ 2,110.00
Carbgonneau, David	$ 200.00		$ 200.00
Cruger, Eric	$ 1,050.00		$ 1,050.00
Emerson, Ronald W.	$ 1,276.00		$ 1,276.00
Gilman, Dan	$ 410.00		$ 410.00
Haase, Colin R	$ 900.00		$ 900.00

2009 Payroll by Department
(un-audited)

FIRE DEPARTMENT (continued)				
Harrington, Mathew	$	800.00	$	800.00
Harrington, Michael R.	$	250.00	$	250.00
Haynes, Nathan	$	11,175.00	$	11,175.00
Kenney, Robert	$	2,660.00	$	2,660.00
Ortkiese, Jerry	$	810.00	$	810.00
Peterson Jr., Edwin A.	$	836.00	$	836.00
Peterson, Kristin	$	550.00	$	550.00
Peterson, Ryan	$	160.00	$	160.00
Place, Garrett K	$	250.00	$	250.00
Place, Jon	$	850.00	$	850.00
Varin, Nicholas P	$	500.00	$	500.00
Wood, Scott T	$	100.00	$	100.00
Woods, Shawn M.	$	1,800.00	$	1,800.00
RECREATION DEPARTMENT				
Bartlett, Alexandrea P.	$	1,892.00	$	1,892.00
Bartlett, John A.	$	2,343.00	$	2,343.00
Bourassa, Corbin	$	295.00	$	295.00
Boyce, Alanson	$	1,304.63	$	1,304.63
Caulder, Stacey J.	$	2,888.39	$	2,888.39
Champy, Mathew	$	52.50	$	52.50
Coyne, Adrienne	$	2,439.50	$	2,439.50
Desjardins, William	$	2,300.00	$	2,300.00
Desjardins, Joseph A.	$	4,753.50	$	4,753.50
Dovholuk, David	$	30,108.02	$	30,108.02
Dovholuk, Joshua D	$	3,921.75	$	3,921.75
Dovholuk, Lennie	$	572.25	$	572.25
Duguay, Jane	$	1,146.75	$	1,146.75
Fadden, James H	$	370.00	$	370.00
Goodbout, Darlene	$	162.75	$	162.75
Haley, Britta	$	2,286.50	$	2,286.50
Ham, Tamra A.	$	1,870.00	$	1,870.00
Harrington, Mark R	$	561.75	$	561.75
Houde, Paula J	$	1,051.89	$	1,051.89
King, Cameron	$	3,538.50	$	3,538.50
King, Nathan	$	2,280.00	$	2,280.00
Lamontagne, Lee	$	903.01	$	903.01
Lee, Carole A	$	3,390.00	$	3,390.00
Loukes, Aaron L	$	357.00	$	357.00
McGinley, Lori M	$	210.00	$	210.00
Noseworth, Becky A	$	270.00	$	270.00
Polimeno, Aimee L.	$	264.00	$	264.00
Shamberger, Meagan E	$	3,200.00	$	3,200.00
Smith, Adam	$	498.50	$	498.50
Smith, Elisa A.	$	550.00	$	550.00
Sousa, Jr., Merrick A.	$	1,300.00	$	1,300.00
Sousa, Ryan J	$	350.00	$	350.00
Tetley, Austin	$	2,020.00	$	2,020.00
Tower, Tara	$	41,297.78	$	41,297.78
Tyler, Kristen	$	3,060.00	$	3,060.00
Walsh, J Patrick	$	759.00	$	759.00

2009 Payroll by Department
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Detail Wages	Gross Wages
POLICE DEPARTMENT				
Beaudry, Howard J.	$ 28,790.23	$ 363.90		$ 29,154.13
Bujeaud, Joseph J.	$ 37,248.20	$ 2,977.33		$ 40,225.53
Cooper, Cecil B.	$ 58,765.63	$ 1,487.01	$ 800.00	$ 61,052.64
Deluca, Joseph P	$ 46,088.34	$ 4,097.45	$ 2,136.00	$ 52,321.79
Gaites, Megan	$ 13,869.00	$ 1,181.63		$ 15,050.63
Kratz, David F	$ 38,832.70	$ 4,416.41	$ 1,726.00	$ 44,975.11
Langmaid, Sheryle R.	$ 40,162.32	$ 562.24		$ 40,724.56
Lincoln, Kevin	$ 74.75			$ 74.75
McComiskey, Karen L	$ 35,098.04	$ 2,357.94		$ 37,455.98
Meier, Jeffrey D.	$ 53,091.92	$ 4,709.29	$ 2,260.00	$ 60,061.21
Millar, Kevin D.	$ 41,258.75	$ 4,131.97	$ 2,576.00	$ 47,966.72
Smith, Erin	$ 92.00			$ 92.00
Smith, Theodore P.*	$ 79,765.29		$ 992.00	$ 80,757.29
Smock, Lacey L	$ 32,306.18			$ 32,306.18
Sothard, Eric**	$ 33,578.45			$ 33,578.45
Steele Jr., Paul D.	$ 414.00			$ 414.00
Stevens, Michael E.	$ 48,042.86	$ 4,312.68	$ 984.00	$ 53,339.54
Ulwick, William	$ 40,298.75	$ 4,356.64	$ 2,277.00	$ 46,932.39

*Includes Emergency Management Wages
**Includes Fire Dept. Wages

COMMUNITY CENTER		
Dolliver, Corinne*	$ 852.15	$ 852.15
Georgia, Kathyn*	$ 11,293.11	$ 11,293.11
Mackay Randi	$ 6,309.50	$ 6,309.50
Rineer, Teneil D.	$ 24,699.40	$ 24,699.40
Spaulding, Megan K	$ 350.00	$ 350.00

*Included Cleaning at Library

2009 Community Building Note
$300,000 for 10 Years

	Principal Balance	*Rate*	*Principal Payment*	*Interest Payment*	*Total Payment*
Beginning Balance	**$300,000.00**				
July 26, 2008	$270,000.00	4.000	$30,000.00	$6,448.20	$36,448.20
July 26, 2009	$240,000.00	4.000	$30,000.00	$6,448.20	$36,448.20
July 26, 2010	$210,000.00	4.000	$30,000.00	$6,448.20	$36,448.20
July 26, 2011	$180,000.00	4.000	$30,000.00	$6,448.20	$36,448.20
July 26, 2012	$150,000.00	4.000	$30,000.00	$6,448.20	$36,448.20
July 26, 2013	$120,000.00	4.000	$30,000.00	$6,448.20	$36,448.20
July 26, 2014	$90,000.00	4.000	$30,000.00	$6,448.20	$36,448.20
July 26, 2015	$60,000.00	4.000	$30,000.00	$6,448.20	$36,448.20
TOTAL			**$240,000.00**	**$51,585.60**	**$291,585.60**

Long Term Debt Schedule

1988 VARIOUS (Water Tank, Maple St., Pollard Road)
NHMBB88C Series 1988-C

Period Ending	*Principal Schedule*	*Interest Schedule*	*Total Payment*
January 15, 2009	$75,000.00	$2,932.50	$77,932.50
Total	**$75,000.00**	**$2,932.50**	**$77,932.50**

Town of Lincoln
Water Bond (91-01)
$2,549,000 @ 5 % for 28 YEARS

	Principal Balance	*Principal Payment*	*Interest Payment*	*Total Payment*
Beginning Balance	**$1,554,416.58**			
March 9, 2009	$1,554,416.58	$46,225.59	$38,860.41	$85,086.00
October 9, 2009	$1,508,190.99	$47,381.23	$37,704.77	$85,086.00
March 9, 2010	$1,460,809.76	$48,565.76	$36,520.24	$85,086.00
October 9, 2010	$1,412,244.00	$49,779.90	$35,306.10	$85,086.00
March 9, 2011	$1,362,464.10	$51,024.40	$34,061.60	$85,086.00
October 9, 2011	$1,311,439.70	$52,300.01	$32,785.99	$85,086.00
March 9, 2012	$1,259,139.69	$53,607.51	$31,478.49	$85,086.00
October 9, 2012	$1,205,532.18	$54,947.69	$30,138.31	$85,086.00
March 9, 2013	$1,150,584.49	$56,321.39	$28,764.61	$85,086.00
October 9, 2013	$1,094,263.10	$57,729.42	$27,356.58	$85,086.00
March 9, 2014	$1,036,533.68	$59,172.66	$25,913.34	$85,086.00
October 9, 2014	$977,361.02	$60,651.97	$24,434.03	$85,086.00
March 9, 2015	$916,709.05	$62,168.27	$22,917.73	$85,086.00
October 9, 2015	$854,540.78	$63,722.48	$21,363.52	$85,086.00
March 9, 2016	$790,818.30	$65,315.54	$19,770.46	$85,086.00
October 9, 2016	$725,502.76	$66,948.43	$18,137.57	$85,086.00
March 9, 2017	$658,554.33	$68,622.14	$16,463.86	$85,086.00
October 9, 2017	$589,932.19	$70,337.69	$14,748.31	$85,086.00
March 9, 2018	$519,594.50	$72,096.14	$12,989.86	$85,086.00
October 9, 2018	$447,498.36	$73,898.54	$11,187.46	$85,086.00
March 9, 2019	$373,599.82	$75,746.00	$9,340.00	$85,086.00
October 9, 2019	$297,853.82	$77,639.65	$7,446.35	$85,086.00
March 9, 2020	$220,214.17	$79,580.65	$5,505.35	$85,086.00
October 9, 2020	$140,633.52	$81,570.16	$3,515.84	$85,086.00
March 9, 2021	$59,063.36	$59,063.37	$1,476.58	$60,539.95
TOTAL		**$1,554,416.59**	**$548,187.36**	**$2,102,603.95**

Town of Lincoln
Water Bond (91-03)
$631,800 @ 5 % for 29 YEARS

	Principal Balance	*Principal Payment*	*Interest Payment*	*Total Payment*
Beginning Balance	**$400,664.95**			
April 9, 2009	$400,664.95	$10,738.38	$10,016.62	$20,755.00
October 9, 2009	$389,926.57	$11,006.84	$9,748.16	$20,755.00
April 9, 2010	$378,919.73	$11,282.01	$9,472.99	$20,755.00
October 9, 2010	$367,637.72	$11,564.06	$9,190.94	$20,755.00
April 9, 2011	$356,073.66	$11,853.16	$8,901.84	$20,755.00
October 9, 2011	$344,220.50	$12,149.49	$8,605.51	$20,755.00
April 9, 2012	$332,071.01	$12,453.22	$8,301.78	$20,755.00
October 9, 2012	$319,617.79	$12,764.55	$7,990.45	$20,755.00
April 9, 2013	$306,853.24	$13,083.67	$7,671.33	$20,755.00
October 9, 2013	$293,769.57	$13,410.76	$7,344.24	$20,755.00
April 9, 2014	$280,358.81	$13,746.03	$7,008.97	$20,755.00
October 9, 2014	$266,612.78	$14,089.68	$6,665.32	$20,755.00
April 9, 2015	$252,523.10	$14,441.92	$6,313.08	$20,755.00
October 9, 2015	$238,081.18	$14,802.97	$5,952.03	$20,755.00
April 9, 2016	$223,278.21	$15,173.04	$5,581.96	$20,755.00
October 9, 2016	$208,105.17	$15,552.37	$5,202.63	$20,755.00
April 9, 2017	$192,552.80	$15,941.18	$4,813.82	$20,755.00
October 9, 2017	$176,611.62	$16,339.71	$4,415.29	$20,755.00
April 9, 2018	$160,271.91	$16,748.20	$4,006.80	$20,755.00
October 9, 2018	$143,523.71	$17,166.91	$3,588.09	$20,755.00
April 9, 2019	$126,356.80	$17,596.08	$3,158.92	$20,755.00
October 9, 2019	$108,760.72	$18,035.98	$2,719.02	$20,755.00
April 9, 2020	$90,724.74	$18,486.88	$2,268.12	$20,755.00
October 9, 2020	$72,237.86	$18,949.05	$1,805.95	$20,755.00
April 9, 2021	$53,288.81	$19,422.78	$1,332.22	$20,755.00
October 9, 2021	$33,866.03	$19,908.35	$846.65	$20,755.00
April 9, 2022	$13,957.68	$13,957.68	$348.94	$14,306.62
TOTAL		**$400,664.95**	**$153,271.67**	**$553,936.62**

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

	Principal Balance	*Rate*	*Principal Payment*	*Interest Payment*	*Total Payment*
Beginning Balance	**$900,000.00**				
February 15, 2009	$900,000.00			$19,440.00	$19,440.00
August 15, 2009	$840,000.00	3.500	$60,000.00	$19,440.00	$79,440.00
February 15, 2010	$840,000.00			$18,390.00	$18,390.00
August 15, 2010	$780,000.00	3.750	$60,000.00	$18,390.00	$78,390.00
February 15, 2011	$780,000.00			$17,265.00	$17,265.00
August 15, 2011	$720,000.00	3.750	$60,000.00	$17,265.00	$77,265.00
February 15, 2012	$720,000.00			$16,140.00	$16,140.00
August 15, 2012	$660,000.00	4.000	$60,000.00	$16,140.00	$76,140.00
February 15, 2013	$660,000.00			$14,940.00	$14,940.00
August 15, 2013	$600,000.00	4.250	$60,000.00	$14,940.00	$74,940.00
February 15, 2014	$600,000.00			$13,665.00	$13,665.00
August 15, 2014	$540,000.00	4.250	$60,000.00	$13,665.00	$73,665.00
February 15, 2015	$540,000.00			$12,390.00	$12,390.00
August 15, 2015	$480,000.00	4.250	$60,000.00	$12,390.00	$72,390.00
February 15, 2016	$480,000.00			$11,115.00	$11,115.00
August 15, 2016	$420,000.00	4.300	$60,000.00	$11,115.00	$71,115.00
February 15, 2017	$420,000.00			$9,825.00	$9,825.00
August 15, 2017	$360,000.00	4.400	$60,000.00	$9,825.00	$69,825.00
February 15, 2018	$360,000.00			$8,505.00	$8,505.00
August 15, 2018	$300,000.00	4.500	$60,000.00	$8,505.00	$68,505.00
February 15, 2019	$300,000.00			$7,155.00	$7,155.00
August 15, 2019	$240,000.00	4.500	$60,000.00	$7,155.00	$67,155.00
February 15, 2020	$240,000.00			$5,775.00	$5,775.00
August 15, 2020	$180,000.00	4.700	$60,000.00	$5,775.00	$65,775.00
February 15, 2021	$180,000.00			$4,365.00	$4,365.00
August 15, 2021	$120,000.00	4.800	$60,000.00	$4,365.00	$64,365.00
February 15, 2022	$120,000.00			$2,925.00	$2,925.00
August 15, 2022	$60,000.00	4.850	$60,000.00	$2,925.00	$62,925.00
February 15, 2023	$60,000.00			$1,470.00	$1,470.00
August 15, 2023	$0.00	4.900	$60,000.00	$1,470.00	$61,470.00
TOTAL			**$900,000.00**	**$326,730.00**	**$1,226,730.00**

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

	Principal Balance	*Rate*	*Principal Payment*	*Interest Payment*	*Total Payment*
Beginning Balance	**$900,000.00**				
February 15, 2009	$900,000.00			$19,440.00	$19,440.00
August 15, 2009	$840,000.00	3.500	$60,000.00	$19,440.00	$79,440.00
February 15, 2010	$840,000.00			$18,390.00	$18,390.00
August 15, 2010	$780,000.00	3.750	$60,000.00	$18,390.00	$78,390.00
February 15, 2011	$780,000.00			$17,265.00	$17,265.00
August 15, 2011	$720,000.00	3.750	$60,000.00	$17,265.00	$77,265.00
February 15, 2012	$720,000.00			$16,140.00	$16,140.00
August 15, 2012	$660,000.00	4.000	$60,000.00	$16,140.00	$76,140.00
February 15, 2013	$660,000.00			$14,940.00	$14,940.00
August 15, 2013	$600,000.00	4.250	$60,000.00	$14,940.00	$74,940.00
February 15, 2014	$600,000.00			$13,665.00	$13,665.00
August 15, 2014	$540,000.00	4.250	$60,000.00	$13,665.00	$73,665.00
February 15, 2015	$540,000.00			$12,390.00	$12,390.00
August 15, 2015	$480,000.00	4.250	$60,000.00	$12,390.00	$72,390.00
February 15, 2016	$480,000.00			$11,115.00	$11,115.00
August 15, 2016	$420,000.00	4.300	$60,000.00	$11,115.00	$71,115.00
February 15, 2017	$420,000.00			$9,825.00	$9,825.00
August 15, 2017	$360,000.00	4.400	$60,000.00	$9,825.00	$69,825.00
February 15, 2018	$360,000.00			$8,505.00	$8,505.00
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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			**$900,000.00**	**$326,730.00**	**$1,226,730.00**

Raymond S. Burton

Raymond S. Burton

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Bath, NH 03740
Tel.(603) 747-3662
Car Phone (603) 481-0863
E-mail: **ray.burton@myfairpoint.net**

Executive Councilor
District One

Report to the People of District One
By: Executive Councilor Ray Burton

2009 was indeed the year of American Recovery and Reinvestment Act (ARRA)/Stimulus Funds in New Hampshire!

As of November 4, 2009, $579,305,870.00 had been allocated in New Hampshire in nine areas: business/community; education; employment; energy; health; housing; safety; technology and transportation. Of that $181,463,876.00 went to Council District One towns and cities and the counties of Belknap, Carroll, Coos, Grafton and Sullivan.

The ARRA money has enabled local, state and county government to work on projects that have been in process and planning for years. For a complete listing of these projects go to: www.ed.state.nh.us/education/recovery/index.htm or write to my office.

Governor Lynch has now submitted the New Hampshire Transportation Plan to the New Hampshire House and Senate. Highways/bridges, rail, aviation and public projects are among the proposed recommendations. Contact your local State Senator and Legislator for details about what projects you believe to be key ones for your region.

As Councilor, I do not see new revenues being raised in New Hampshire State Government. With the decline in existing revenues leading to cut backs in services, only time will determine what the law making branch has in mind for new dollars. Keep in close touch with your local State Senator and Legislator to make sure costs are NOT passed on to county and local government.

The Governor and Council are required by law to fill dozens of boards and commissions with volunteers. If you are interested in serving, please send a letter of interest and your resume to Governor John Lynch, Attention: Jennifer Kuzma, Appointment Liaison, State House, 107 North Main Street, Concord, NH 03301 For the current list of what possible appointments might be coming up go to: http://www.sos.nh.gov/redbook/index.htm.

There is a constant flow of informational items available at my office: tourist maps, consumer handbooks and the New Hampshire Constitution. Each Monday I send, via e-mail, the schedule of my weekly meetings and other information. Send me your e-mail to be added to the list at rburton@nh.gov or find the schedule on my State House web page at: http://www.nh.gov/council/district1/schedules.

Contact my office anytime I can be of help.

Towns in Council District #1

CARROLL COUNTY:

Albany, Bartlett, Chatham, Conway, Eaton, Effingham, Freedom, Hart's Loc., Jackson, Madison, Moultonborough, Ossipee, Sandwich, Tamworth, Tuftonboro, Wakefield, Wolfeboro,

GRAFTON COUNTY:

Alexandria, Ashland, Bath, Benton, Bethlehem, Bridgewater, Bristol, Campton, Canaan, Dorchester, Easton, Ellsworth, Enfield, Franconia, Grafton, Groton, Hanover, Haverhill, Hebron, Holderness, Landaff, Lebanon, Lincoln, Lisbon, Livermore, Littleton, Lyman, Lyme, Monroe, Orange, Orford Piermont, Plymouth, Rumney, Sugar Hill, Thornton, Warren, Waterville Valley, Wentworth, Woodstock

North Country Home Health and Hospice Agency, Inc.

North Country Home Health & Hospice Agency has been meeting the home health and hospice needs of the North Country since 1971.

North Country Home Health & Hospice Agency provides skilled services such as nurses, therapist, home health aides, medical social workers, and homemakers. Under our hospice program we also pay for medications for symptom relief, medical supplies and equipment, short term hospitalization and in-patient respite care, counseling and pastoral support. Our Compassionate Care program provides limited amounts of free skilled care to those living with a life-limiting illness who are not eligible for traditional hospice benefits. In January 2007, we added hospice volunteer services to improve our continuum of care by creating an even stronger program of hospice and palliative care for residents. In 2009, we traveled 221,820 miles to provide 23,315 visits to the residents in our 21-Town service area.

North Country Home Health and Hospice relies on Town support and individual donations to help underwrite the cost of providing home health and hospice care to residents who are uninsured or underinsured. The Board of Directors and Staff of North Country Home Health & Hospice are grateful for your continued support of our work in this community and look forward to working with you to meet the home care and hospice needs of the residents of Lincoln.

Type of Care	# of Visits
Nursing	456
Physical/Occupational /Speech Therapy	315
Medical Social Service	28
Home Health Aide/Homemaker	787
Total	1,586
Miles Driven	18,111 Miles

Hospice Volunteer Support	
# of Clients	3
# of Bereavement Clients	3
# of Hours	98

Respectfully Submitted,

Gail Tomlinson

Gail Tomlinson
Executive Director

North Country Council

North Country Council, Inc.

Regional Planning Commission & Economic Development District
The Cottage at the Rocks
107 Glessner Road
Bethlehem, New Hampshire 03574
(603) 444-6303 FAX: (603) 444-7588
E-mail: nccinc@nccouncil.org

December 4, 2009

Dear Friends,

This year has been an exceptional tough year, not only for our region, but the entire country. We realize that all of our communities have struggled with budgets and the economic hardships of it's cittizens and we hope that North Country Council has been able to help. We would like to thank all of you for your support of the North Country Council this past year.

We continued to deliver planning services throughout the region. We have and we will continue to adjust our capacities to respond to the needs of the communities and you will see this in the programs that we will be introducing in the coming years. We are continuing our Community Outreach program targeted at helping our planning boards in the difficult tasks of managing the planning activities in their communities. These programs, as well as all the traditional programs in master planning, solid waste management, natural resource planning, Brownfields Assessments and transportation planning, will continue to be a focus of North Country Council. Our primary focus this year has been on economic development as we try to respond to the economic downturn in the region. We continued our strong relationship with the Department of Commerce and the Economic Development Administration (EDA) in bringing funding and project development to the region. We applied for and received a number of very significant grants from EDA for the region as well as a significant Brownfields Grant from EPA.

Again, thank you for all of your support for the Council. I hope that my staff and I can continue to be of service to your community. The Council is here to serve you. It is your organization. Our staff and Board are committed to responding to community need. If there is a project or a need in your town, please call us. We are dedicated to both supporting our individual towns and promoting regional unity in the North Country.

Respectfully submitted,

Michael King
Executive Director

Linwood Ambulance Service

Linwood Ambulance Service had many accomplishments in 2009. From great public awareness and training, awards, to a burst of new members, and of course emergency medical services provided to this community.

We continue to offer CPR training the first Monday of each month. Last year we trained around 65 people. There are 27 AEDs (Automated External Defibrillators) in our community. The American Heart Association has recognized the importance of early CPR and use of AED. The State of New Hampshire has a program that designates communities as "Heart Safe". We applied for this designation and been approved. The requirements were met because of local businesses purchasing the AED and individuals taking the three hour CPR class. Signs will welcome persons to Lincoln and Woodstock as a "Heart Safe Community"

Ken Chapman was named EMS Provider of the year by the North Country Public Safety Foundation. Jane Duguay and Rita Rand both retired this year. Jane had volunteered with the ambulance for 20 years and Mrs. Rand a member of the Board of Directors for nearly 30 years. Both received plaques and were named Lifetime Members.

Last spring several agencies worked together to bring a mock car crash to the high school students at Lin-Wood. The crash demonstrated a consequence of driving under the influence of alcohol. These poor choices have devastating results for many. This exercise revealed the harsh reality to our students. The event came just before prom and included a moving presentation from Mothers Against Drunk Driving.

In 2009 we responded to **691** calls. If you haven't already, please post your 911 physical address on the outside of your residence. All public safety responders (fire, police, and ambulance) need to be able to find you in an emergency.

Our greatest achievement in 2009 is the significant increase in volunteers. We now have 27 volunteers including the **ten** new volunteers last year. Their skills range from EMT through Paramedic. In addition to their initial training and testing, all members commit to 36 hours of continuing education each year to maintain their certifications and skill levels. Visit us at www.linwoodambulance.com to learn more about your ambulance service.

The following is an alphabetic list of our current members:

Cheryl Bailey	Darlene Goodbout	Holly O'Hara	Ben Thibault
Augusta Blackstone	Callum Grant	Tom O'Hara	Kim Thibault
Kristyna Champagne	Lindsay Green	Samantha Perkins	Nick Varin
Ken Chapman	Colin Haase	Kristin Peterson	Nicholas Wawrznski
Eugene Davis	Donna Martel	Jon Place	Robert Wetherell
Ron Fitzgerald	Bill Mead	Dawn Roby	Amy Zabiegalski
Megan Gaites	Stacy Meier	Marti Talbot	

On a side note, Megan Gaites is on leave working as the medical officer on a ship off the coast of Haiti. She is providing medical care to the ship's staff and the United Nations delegates.

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

Truly Yours,

Robert J. Wetherell, NREMT-P
Director
Linwood Ambulance Service

Northern Human Services
Changing Lives

White Mountain Mental Health
29 Maple Street, P.O. Box 599 • Littleton, NH 03561 • 603-444-5358 • Fax 603-444-0145
Lancaster • 603-788-2521 ext. 2138
Lincoln • 603-745-2090
Woodsville • 603-747-3658

2009
White Mountain Mental Health and Common Ground
Director's Report

Town of Lincoln

Last night, before I settled down to write this year's Director's Report, I opened the local paper. A feature story was devoted to Eric Hipple, a former Detroit Lion's football player, who lost his 15-year-old son to suicide. The article focused Mr. Hipple's story of tackling his own bouts of severe depression and surviving suicide loss. After reading the article, I had three thoughts. First, we have come a long way toward beating not only the illness of depression, but also the stigma of mental illness. A few years ago, I suspect Mr. Hipple would have hidden his personal struggle for fear of appearing weak or being blamed for his son's death. Today, he is able to use this experience to help others and to reassure all of us that, as the book title says, "Real Men Do Cry". For those of us in the mental health field, this progress is great to see. My second thought was that people reading the article need to know that Community Mental Health Centers like White Mountain Mental Health are here to help. In your community, you do have a place to turn when this kind of crisis strikes your family. My third thought was that our national and state governments are short-sighted in cutting funding for mental health. To put this another way, it is the best of times for mental health as more people recognize that getting treatment for a mental illness is much like getting treatment for a physical illness; private but not shameful. But it is also the worst of times. This year has been one of the most challenging ever for Community Mental Health Centers in our state and throughout the country. As the State of New Hampshire struggles with a budget deficit, payments to mental health centers are being cut. There is absolutely no subsidy to help mental health centers provide services on a sliding fee scale to those people who clearly need our support, but who are not severely and persistently mentally ill and eligible for State support through Medicaid. In this environment, I am happy to be able to report that White Mountain Mental Health, unlike many mental health centers and private practitioners, has continued to welcome all residents of our communities who come to us for help. Our ability to keep our doors open to everyone is directly related to the appropriations we receive from our towns. Your help is also crucial in allowing us to maintain our satellite locations in Lincoln, Woodsville and Lancaster. In this economy, being able to receive services close to home is important.

Many people have asked me this year if we notice a change in the people seeking mental health care. The answer is a resounding "yes"! People who have never needed mental health care in their lives are experiencing overwhelming challenges. Many hard working residents of the North Country have lost jobs this year. Loss of a job takes away not only income, but also health insurance and, in many cases, self esteem and personal stability. Our children feel the impact of our stress. It is hard to be a nurturing and patient parent when you are trying to come to grips with major losses in your life. Those who have been lucky enough to maintain employment may be working two or three jobs to make ends meet. It is hard to find a person who feels that their emotional and financial

status has improved this year. Our referrals are up and both the number of people needing our services and the severity of their situations has increased. We are thankful that our communities recognize the value of having a resource for mental health, substance abuse and developmental disabilities in their town.

This year White Mountain Mental Health provided **391.75** hours of service to **54** residents of the town of Lincoln. During the year, we have literally saved lives, including the lives of young people who would otherwise have been lost to suicide. We encourage you to know the following warning signs:

- Appearing depressed or sad most of the time.
  (Untreated depression is the number one cause for suicide.)
- Talking or writing about death or suicide.
- Withdrawing from family and friends.
- Feeling hopeless, helpless, strong anger or rage.
- Feeling trapped -- like there is no way out of a situation.
- Experiencing dramatic mood changes or a personality change.
- Abusing drugs or alcohol.
- Acting impulsively or recklessly.
- Losing interest in most activities.
- Experiencing a change in sleeping or eating habits.
- Losing interest in most activities.
- Performing poorly at work or in school.
- Giving away prized possessions.
- Feeling excessive guilt or shame.

Although some suicides occur with no warning, approximately 75% of suicides involve one or more of these signs. Thank you for maintaining a vital resource in your community.

Respectfully Submitted,

Jane C. MacKay

Jane C. MacKay, LICSW
Area Director

AUDITOR'S REPORT 2009

VACHON CLUKAY
& COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
45 Market Street • Manchester, New Hampshire 03101
(603) 622-7070 • Fax: (603) 622-1452 • www.vcccpas.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lincoln, New Hampshire

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 (the Town) as of and for the year ended December 31, 2008, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2008 and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and the budgetary comparison information on pages i-v and 18-19, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lincoln, New Hampshire's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Vachon, Clukay & Co., PC

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2008 and 2007

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the year ending December 31, 2008 and 2007. 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 assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets 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 assets 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.

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 one fund type: governmental 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 assets 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 and Capital Reserve Fund, both of which are considered major funds.

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 Assets

Net assets of the Town of Lincoln as of December 31, 2008 and 2007 are as follows:

	Governmental Activities	
	2008	2007
Current and other assets:		
Capital assets	$ 15,745,835	$ 16,069,653
Other assets	4,665,042	4,451,955
Total assets	20,410,877	20,521,608
Long term liabilites:		
Compensated balances	91,811	83,725
General obligation bonds payable	4,672,404	5,059,301
Other liabilities	1,846,068	1,664,841
Total Liabilities	6,610,283	6,807,867

Net assests:		
Invested in capital assets, net of related debt	11,073,431	11,010,352
Restricted	1,206,273	1,319,511
Unrestricted	1,520,890	1,383,878
Total net assets	$ 13,800,594	$ 13,713,741

Statement of Activities

Changes in net assets for the year ending December 31, 2008 and 2007 are as follows:

	2008	2007
Program revenues:		
Charges for services	$ 431,098	$ 445,614
Operating grants and contributions	109,903	92,621
Capital grants and contributions	9,938	161,380
Total Program revenues	550,939	699,615
General revenues:		
Property and other taxes	2,871,773	2,548,038
Licenses and permits	357,671	661,273
Intergovernmental revenue	173,949	170,359
Interest and investment earnings	65,198	118,273
Contributions to permanent fund principal	600	2,800
Miscellaneous	253,757	251,203
Total general revenues	3,722,948	3,751,946
Total revenues	4,273,887	4,451,561
Program expenses:		
General government	1,033,730	980,349
Public safety	933,314	877,370
Highways and streets	578,857	375,588
Health and welfare	62,735	65,634
Sanitation	600,795	551,867
Water distribution and treatment	386,137	355,705
Culture and recreation	367,457	331,948
Interest and fiscal charges	224,009	237,788
Total expenses	4,187,034	3,776,249
Change in net assests	86,853	675,312
Net assets - beginning of year	13,713,741	13,038,429
Net assets - ending of year	$ 13,800,594	$ 13,713,741

Town of Lincoln Governmental Activities

As shown in the above statement the Town experienced an improvement in financial position of $86,853 on the full accrual basis of accounting in 2008, a 12.86% decrease over 2007.

The General Fund shows a fund balance of $620,783. This represents a $166,579 decrease in fund balance from the prior year.

The Capital Reserve fund balance experienced a net increase of $24,684 which represents interest earned.

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 only for the General Fund as there is no adopted budget for the Capital Reserve Funds.

Actual revenues on the budgetary basis exceeded the budgeted amount by $272,653. This is primarily due to higher revenues from the following budgeted sources: $166,265 from property taxes, $5,476 from licenses and permits, $1,016 in interest on deposits and $127,230 in miscellaneous revenues.

During the year, the original budget decreased by $90,524. This decrease is the result of approved appropriations to be carried forward to 2009.

The Town under expended its budget by $15,970. The key areas of savings resulted in the general government function, which yielded a savings of $23,451.

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.

During the year the Town completed more renovations totaling $20,874 to the Community building and other police department, highway department equipment and parks and recreation equipment totaling $67,639.

Long-Term Obligations

During FY 2008 the Town had a reduction in general obligation bonds of $379,794 from payments made during the year. Capital lease obligations in the governmental activities experienced a net decrease of $7,103 as a result of payments made on the public safety vehicle.

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2008 and 2007

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 Assets
December 31, 2008

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 2,078,737
Investments	1,696,524
Accounts receivable	16,482
Taxes receivable	828,353
Due from other governments	44,946
Capital assets:	
Non depreciated	1,325,000
Depreciated, net	14,420,835
Total assets	$ 20,410,877
LIABILITIES	
Accounts payable	$ 62,686
Accrued expenses	71,431
Deferred revenue	3,067
Retainage payable	5,512
Deposits	635
Due to other governments	1,702,737
Noncurrent liabilities:	
Due in one year	392,873
Due in more than one year	4,371,342
Total liabilities	6,610,283
NET ASSETS	
Invested in capital assets, net of related debt	11,073,431
Restricted	1,206,273
Unrestricted	1,520,890
Total net assets	13,800,594
Total liabilities and net assets	$ 20,410,877

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2008

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities
Current operations:					
General government	$ 1,033,730	$ 7,485	$ 350		$ (1,025,895)
Public safety	933,314	2,126	39,986		(891,202)
Highways and streets	578,857		23,753		(555,104)
Health and welfare	62,735				(62,735)
Sanitation	600,795	211,175			(389,620)
Water distribution and treatment	386,137	3,925	45,814		(336,398)
Culture and recreation	367,457	206,387		$ 9,938	(151,132)
Interest	224,009				(224,009)
Total governmental activities	$ 4,187,034	$ 431,098	$ 109,903	$ 9,938	(3,636,095)

General revenues:	
Property and other taxes	2,871,773
Licenses and permits	357,671
Grants and contributions:	
State shared revenues	115,109
Rooms and meals tax distribution	58,840
Interest and investment earnings	65,198
Miscellaneous	253,757
Contributions to permanent fund principal	600
Total general revenues and contributions to permanent fund principal	3,722,948
Change in net assets	86,853
Net assets - beginning	13,713,741
Net assets - ending	$ 13,800,594

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LINCOLN, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2008

	General Fund	Capital Reserve Funds	Other Governmental Funds	Total Governmental Funds
Assets:				
Cash and cash equivalents	$ 899,317	$ 1,015,026	$ 164,394	$ 2,078,737
Investments	1,012,980		683,544	1,696,524
Accounts receivable	16,482			16,482
Taxes receivable	828,353			828,353
Due from other governments	44,946			44,946
Due from other funds	260,653	600	600	261,853
Total assets	$ 3,062,731	$ 1,015,626	$ 848,538	$ 4,926,895
Liabilities:				
Accounts payable	$ 62,686			$ 62,686
Deferred revenue	674,690			674,690
Retainage payable		$ 4,124	$ 1,388	5,512
Deposits	635			635
Due to other governments	1,702,737			1,702,737
Due to other funds	1,200	188,779	71,874	261,853
Total liabilities	2,441,948	192,903	73,262	2,708,113
Fund balances:				
Reserved for endowments			59,109	59,109
Unreserved, reported in:				
General fund	620,783			620,783
Capital projects fund			324,441	324,441
Special revenue fund		822,723	384,054	1,206,777
Permanent fund			7,672	7,672
Total fund balances	620,783	822,723	775,276	2,218,782
Total liabilities and fund balances	$ 3,062,731	$ 1,015,626	$ 848,538	

Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	15,745,835
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis	671,623
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	(4,664,883)
Capital lease payable	(7,521)
Accrued interest	(71,431)
Compensated absences	(91,811)
Net assets of governmental activities	$ 13,800,594

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, 2008

	General Fund	Capital Reserve Funds	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	$ 2,602,732			$ 2,602,732
Licenses and permits	297,341	$ 31,715	$ 28,615	357,671
Intergovernmental revenues	293,790			293,790
Charges for services	431,098			431,098
Interest income	20,726	23,236	21,236	65,198
Miscellaneous	211,257	15,000	28,100	254,357
Total Revenues	3,856,944	69,951	77,951	4,004,846
Expenditures:				
Current operations:				
General government	943,763			943,763
Public safety	870,097			870,097
Highways and streets	264,188			264,188
Health and welfare	62,735			62,735
Sanitation	460,424		76,662	537,086
Water distribution and treatment	242,644			242,644
Culture and recreation	319,257			319,257
Capital outlay	52,579	345,875		398,454
Debt service:				
Principal	379,794			379,794
Interest	228,414			228,414
Total Expenditures	3,823,895	345,875	76,662	4,246,432
Excess revenues over (under) expenditures	33,049	(275,924)	1,289	(241,586)
Other financing sources (uses):				
Transfers in	206,821	406,449		613,270
Transfers out	(406,449)	(105,841)	(100,980)	(613,270)
Total other financing sources (uses)	(199,628)	300,608	(100,980)	-
Net change in fund balances	(166,579)	24,684	(99,691)	(241,586)
Fund balances at beginning of year	787,362	798,039	874,967	2,460,368
Fund balances at end of year	$ 620,783	$ 822,723	$ 775,276	$ 2,218,782

See accompanying notes to the basic financial statements

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, 2008

Change in Fund Balances - Total Governmental Funds	$ (241,586)
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 depreciation exceeded capital outlays in the current period.	(323,818)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	269,041
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	379,794
Repayment of principal on capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	7,103
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	4,405
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(8,086)
Change in net assets of governmental activities	$ 86,853

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

2. **Fund Financial Statements:**

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

statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column.

Fund Accounting

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

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 liabilities is reported as fund balance. The following are the Town's major governmental funds:

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

The Capital Reserve Funds account for all financial resources of the various trust arrangements, held by the Trustees of Trust Funds in which the principal and income benefit the various departments of the Town.

Measurement Focus

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

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

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

Basis of Accounting

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

In the government-wide financial statements, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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 fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Town, available means expected to be received within sixty days of fiscal 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 fiscal year for which the taxes are levied (see Note 2). Revenue from grants, entitlements and donations is recognized in the fiscal 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 and interest on investments.

Licenses and permits, charges for services, and miscellaneous revenues (except interest on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received.

2. **Deferred Revenue:**

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

3. **Expenses/Expenditures:**

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

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

Budgetary Data

The Town's budget represents departmental 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, 2008, the Town applied $403,605 of its unappropriated fund balance to reduce taxes.

Encumbrance Accounting

Encumbrance accounting, under which purchase orders and other commitments for expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services.

Investments

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

Taxes Receivable

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2008 are recorded as receivables net of reserves for estimated uncollectible of $15,000.

Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date

received. Estimated historical cost was used to value the majority of assets acquired prior to December 31, 2003.

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.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Years
Buildings and improvements	20-50
Vehicles and equipment	8-10
Land improvements	20
Infrastructure	75

Compensated Absences

Employees may accumulate five weeks of vacation and personal time and eight weeks of sick time that may be paid to the employee upon retirement or termination.

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 fiscal year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets are 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.

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

Fund Balance Reserves

The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion which is available for appropriation in future periods. A fund balance reserve has been established for continued appropriations.

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--PROPERTY TAXES

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 ($851,777,575 as of April 1, 2008) and were due in two installments on July 1 and December 1. 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 $3,375,880 and $1,151,097 for the Lincoln-Woodstock Cooperative School District and Grafton County, respectively. The Town bears responsibility for uncollected taxes.

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

NOTE 3--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2008, the Town was a member of the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as a "Risk Pools" in accordance with accounting principles generally accepted in the United States of America.

PRIMEX is a Trust organized to provide certain property and liability insurance coverages to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust also provides statutory worker's compensation coverage. As a member of PRIMEX, the Town shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program through annual member premiums. The property and liability insurance program includes a Loss Fund from which is paid up to $500,000 for each and every covered property, crime and/or liability loss that exceeds $1,000.

The worker's compensation benefits and employer's liability provides coverage up to $2,000,000 and includes a Loss Fund from which is paid up to $500,000 for each and every covered claim.

The Trust agreement permits the Trust 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 Trust foresees 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, 2008.

NOTE 4—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2008 are classified in the accompanying financial statements as follows:

Cash and cash equivalents	$ 2,078,737
Investments	1,696,524
	$ 3,775,261

Deposits and investments as of December 31, 2008 consist of the following:

Cash on hand	$ 27,750
Deposits with financial institutions	2,050,987
Investments	1,696,524
	$ 3,775,261

The Town's requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depositary 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. Currently, the Town has no investment policy for assurance against custodial credit risk.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Of the Town's deposits with financial institutions at year end, bank balances of $500,635 were insured and $1,259,446 were collateralized by securities held by the bank in the bank's name.

Investment in NHPDIP

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

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

NOTE 5--DUE FROM OTHER GOVERNMENTS

Receivables from other governments at December 31, 2008 consist of reimbursements from the Town of Woodstock in the amount of $44,946. All receivables are considered collectible in full and will be received within one year.

NOTE 6--CAPITAL ASSETS

The following is a summary of changes in capital assets:

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
Capital assets not being depreciated:				
Land	$ 1,325,000			$ 1,325,000
Total capital assets not being depreciated	1,325,000	$ -	$ -	1,325,000
Other capital assets:				
Buildings and improvements	4,819,468	20,874		4,840,342
Vehicles and equipment	1,055,401	67,639	28,386	1,094,654
Land improvements	230,199			230,199
Infrastructure	14,375,991			14,375,991
Total other capital assets at historical cost	20,481,059	88,513	28,386	20,541,186
Less accumulated depreciation for:				
Buildings and improvements	(1,174,021)	(105,424)		(1,279,445)
Vehicles and equipment	(584,719)	(93,407)	28,386	(649,740)
Land improvements	(100,857)	(6,868)		(107,725)
Infrastructure	(3,876,809)	(206,632)		(4,083,441)
Total accumulated depreciation	(5,736,406)	(412,331)	28,386	(6,120,351)
Total other capital assets, net	14,744,653	(323,818)	-	14,420,835
Total capital assets, net	$ 16,069,653	$ (323,818)	$ -	$ 15,745,835

Depreciation expense was charged to governmental functions as follows:

General government	$ 34,777
Public safety	52,471
Highways and streets	138,630
Culture and recreation	31,549
Sanitation	40,692
Water distribution and treatment	114,212
	$ 412,331

The balance of the assets acquired through capital leases as of December 31, 2008 is as follows:

Vehicles and equipment	$ 22,590
Less: Accumulated depreciation	(13,178)
	$ 9,412

NOTE 7—DUE TO OTHER GOVERNMENTS

In accordance with State law, the Town collects taxes for the Lincoln-Woodstock Cooperative School District an independent governmental unit, which are remitted to them as required by law. At December 31, 2008, the balance of the property tax appropriation due to the Lincoln-Woodstock Cooperative School District is $1,700,080.

NOTE 8--DEFINED BENEFIT PENSION PLAN

Plan Description

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

Funding Policy

Covered public safety and general employees are required to contribute 9.3% or 5.0% of their covered salary, respectively, and the Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 11.84% and 8.74% respectively through December 31, 2008. The Town contributes 65% of the employer cost for public safety officers employed by the Town and the State contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. On-behalf fringe benefits (GASB Statement #24) contributed by the State of New Hampshire of $26,097 have been reported as a revenue and expenditure in the General Fund of these Financial Statements.

Under State law (RSA-100:16), plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2008, 2007, and 2006 were $117,137, $97,780, and $75,975, equal to the required contributions for those years.

NOTE 9—LONG-TERM OBLIGATIONS

Payments on the general obligation bonds and capital leases 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.

Changes in Long-Term Obligations – The following is a summary of debt transactions of the Town for the year ended December 31, 2008:

Type	Balance 1/1/08	Additions	Reductions	Balance 12/31/08	Current Portion
General obligation bonds	$ 5,044,677		$ 379,794	$ 4,664,883	$ 385,352
Capital leases	14,624		7,103	7,521	7,521
Compensated absences	83,725	$ 20,600	12,514	91,811	
Totals	$ 5,143,026	$ 20,600	$ 399,411	$ 4,764,215	$ 392,873

General long term debt – Bonds payable at December 31, 2008 consist of the following General Obligation issues:

$2,050,000 - 2003 Water Projects Bond due in annual installments of $105,000 through August 15, 2013; and decreasing to $100,000 through August 15, 2023; interest at 3.5% to 4.9%.	$ 1,525,000
$1,200,000 - 2003 Wastewater Treatment Bonds due in annual installments of $60,000 through August 15, 2023; interest at 3.5% to 4.9%.	900,000
$1,510,000 - 1988 Capital Improvement Bonds due in annual installments of $75,000 through January 15, 2009; interest at 7.5% to 7.82%.	75,000
$3,180,800 1993 Water Treatment Bonds due in semi-annual installments of $105,841, including interest at 5.0%, through October 9, 2020 decreasing to $103,490 on April 9, 2021, $20,755 on October 9, 2021, and $20,099 on April 9, 2022.	1,954,883
$300,000 - 2005 Community Building Note due in annual installments of $36,448, including interest at 4.0% through July 26, 2015.	210,000
	$ 4,664,883

Summary of Debt Service Requirements to Maturity – The annual requirements to amortize General Obligation Bonds as of December 31, 2008 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2009	$ 385,352	$ 210,354	$ 595,706
2010	316,192	195,806	511,998
2011	322,327	183,483	505,810
2012	328,773	170,850	499,623
2013	335,545	157,477	493,022
2014-2018	1,676,735	550,370	2,227,105
2019-2023	1,299,959	155,444	1,455,403
	$ 4,664,883	$ 1,623,784	$ 6,288,667

The State of New Hampshire annually reimburses the Town for a portion of its water debt service. During 2008, reimbursements by the State were $45,815.

Authorized and Unissued Debt– Long-term debt authorized and unissued at December 31, 2008 is as follows:

Purpose	Amount
Sewer (1979)	$ 70,000
Sewer Treatment Facility (1987)	700,000
Water System Construction (1991)	219,200
	$ 989,200

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. Following is the individual capital lease obligation at December 31, 2008:

Police cruiser, due in annual installments of $7,966 through April 2009, including interest at 5.90%	$ 7,521

Debt service requirements to retire capital lease obligations outstanding for governmental activities at December 31, 2008 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2009	$ 7,521	$ 445	$ 7,966

NOTE 10--INTERFUND TRANSACTIONS AND BALANCES

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 to excess cash spent by the capital projects fund with a pending reimbursement to the general fund. The Capital Reserve Funds have an interfund payable to the general fund for reimbursement of expenditures. Interfund balances at December 31, 2008 are as follows:

Fund	Interfund Receivable	Interfund Payable
Major Funds:		
General Fund	$ 260,653	$ 1,200
Capital Reserve Funds	600	188,779
Other Governmental Funds:	600	71,874
	$ 261,853	$ 261,853

During the year, several interfund transactions occurred between funds. The various transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2008 are as follows.

Fund	Transfers in	Transfers out
Major Funds:		
General Fund	$ 206,821	$ 406,449
Capital Reserve Funds	406,449	105,841
Other Governmental Funds:		100,980
	$ 613,270	$ 613,270

NOTE 11—TOP TAXPAYERS

The following are the five major property owners as they relate to the assessed property valuation of $851,777,575:

Taxpayer	Property Valuation	Percentage of Total Valuation
MDR South Peak, LLC	$ 25,380,960	2.98%
Loon Mountain LLC	19,155,820	2.25%
Village Lodge Condominium UOA	13,745,220	1.61%
Southern Peaks at Pollard Brook	13,730,510	1.61%
Beacon Motel, Inc	6,886,150	0.81%

NOTE 12—PERMANENT FUNDS

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs. Principal and income balances at December 31, 2008 are as follows:

	Principal	Income	Total
Cemetery Funds	$ 59,109	$ 7,672	$ 66,781

NOTE 13—RESTRICTED NET ASSETS

Net assets are restricted for specific purposes at December 31, 2008 as follows:

Endowments	$ 59,109
Capital projects	324,441
Capital reserve	822,723
	$ 1,206,273

NOTE 14--CONTINGENT LIABILITIES

Litigation

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

SCHEDULE 1

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Favorable (Unfavorable)
Revenues:				
Taxes	$ 2,705,508	$ 2,705,508	$ 2,871,773	$ 166,265
Licenses and permits	291,865	291,865	297,341	5,476
Intergovernmental	235,961	235,961	267,693	31,732
Charges for services	490,164	490,164	431,098	(59,066)
Interest income	19,710	19,710	20,726	1,016
Miscellaneous	84,027	84,027	211,257	127,230
Total Revenues	3,827,235	3,827,235	4,099,888	272,653
Expenditures:				
Current:				
General government	967,214	967,214	943,763	23,451
Public safety	860,595	860,595	844,000	16,595
Highways and streets	271,954	253,819	264,188	(10,369)
Health and welfare	60,942	60,942	62,735	(1,793)
Sanitation	476,499	476,499	457,750	18,749
Water treatment and distribution	227,941	227,941	242,644	(14,703)
Culture and recreation	313,691	313,691	319,257	(5,566)
Capital outlay	115,435	43,046	52,579	(9,533)
Debt service				
Principal retirement	379,793	379,793	379,794	(1)
Interest and fiscal charges	227,554	227,554	228,414	(860)
Total Expenditures	3,901,618	3,811,094	3,795,124	15,970
Excess revenues over (under) expenditures	(74,383)	16,141	304,764	288,623
Other financing sources (uses):				
Transfers in	-	-	206,821	206,821
Transfers out	(417,554)	(417,554)	(406,449)	11,105
Total other financing sources (uses)	(417,554)	(417,554)	(199,628)	217,926
Net change in fund balances	(491,937)	(401,413)	105,136	506,549
Fund balances at beginning of year - Budgetary Basis	1,187,270	1,187,270	1,187,270	-
Fund balances at end of year - Budgetary Basis	$ 695,333	$ 785,857	$ 1,292,406	$ 506,549

See accompanying notes to the required supplementary information

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2008

NOTE 1--BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balances – 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). Budgetary information in these financial statements has been presented only for the General Fund as it is neither practical nor meaningful for other funds. Budgetary revenues and expenditures were adjusted as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Exhibit D	$ 4,063,765	$ 4,230,344
Difference in property taxes meeting susceptible to accrual criteria	269,041	
On-behalf fringe benefits	(26,097)	(26,097)
Encumbrances, December 31, 2007		(2,674)
Schedule 1	$ 4,306,709	$ 4,201,573

NOTE 2--BUDGETARY FUND BALANCES

The components of the budgetary fund balance for the Town's General Fund are as follows:

Designated for subsequent years' expenditures	$ 90,524
Undesignated	1,201,882
	$ 1,292,406

NOTE 3--UNRESERVED DESIGNATED FUND BALANCES

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of the General Fund's unreserved fund balance and are detailed as follows:

Unexpended highway block grant	$ 90,524

SCHEDULE A
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2008

	Capital Projects Fund	Water Impact Fees Fund	Permanent Fund	Combining Totals
ASSETS				
Cash and cash equivalents	$ 66,265	$ 31,948	$ 66,181	$ 164,394
Investments	331,438	352,106		683,544
Due from other funds			600	600
Total Assets	$ 397,703	$ 384,054	$ 66,781	$ 848,538
LIABILITIES				
Retainage payable	$ 1,388			$ 1,388
Due to other funds	71,874			71,874
Total Liabilities	73,262	$ -	$ -	73,262
FUND BALANCES				
Reserved for endowments			59,109	59,109
Unreserved, reported in:				
Capital projects fund	324,441			324,441
Special revenue funds		384,054		384,054
Permanent funds			7,672	7,672
Total Fund Balances	324,441	384,054	66,781	775,276
Total Liabilities and Fund Balances	$ 397,703	$ 384,054	$ 66,781	$ 848,538

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, 2008

	Capital Projects Fund	Water Impact Fees Fund	Permanent Funds	Combining Totals
Revenues:				
Licenses and permits	$ 28,615			$ 28,615
Interest income	10,505	$ 8,470	$ 2,261	21,236
Miscellaneous		27,500	600	28,100
Total Revenues	39,120	35,970	2,861	77,951
Expenditures:				
Current operations:				
Sanitation	76,662			76,662
Total Expenditures	76,662	-	-	76,662
Excess revenues over (under) expenditures	(37,542)	35,970	2,861	1,289
Other financing (uses):				
Transfers out	(100,980)			(100,980)
Total other financing (uses)	(100,980)	-	-	(100,980)
Net change in fund balances	(138,522)	35,970	2,861	(99,691)
Fund Balances - January 1	462,963	348,084	63,920	874,967
Fund Balances - December 31	$ 324,441	$ 384,054	$ 66,781	$ 775,276

VACHON CLUKAY
& COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
45 Market Street • Manchester, New Hampshire 03101
(603) 622-7070 • Fax: (603) 622-1452 • www.vcccpas.com

REPORT ON INTERNAL CONTROL BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS

To the Board of Selectmen
Town of Lincoln, New Hampshire

In planning and performing our audit of the financial statements of the Town of Lincoln, as of and for the year ended December 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Lincoln's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Lincoln's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Lincoln's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Town's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Town's financial statements that is more than inconsequential will not be prevented or detected by the Town's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town's internal control.

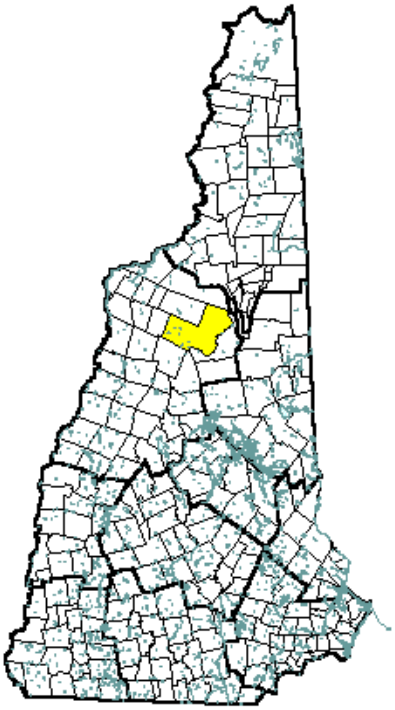
Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of management, Board of Selectmen, others within the organization and is not intended to be and should not be used by anyone other than these specified parties

Vachon, Clukay & Co., PC

May 29, 2009

Town of Lincoln Community Profile



Lincoln, NH

Community Contact	**Town of Lincoln** **Peter Joseph, Town Manager** **PO Box 25** **Lincoln, NH 03251**
Telephone	**(603) 745-2757**
Fax	**(603) 745-6743**
E-mail	**townhall@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 3**

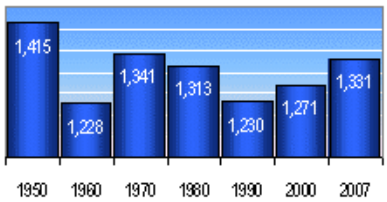
Incorporated: 1764

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

Villages and Place Names: North Lincoln, Stillwater

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

Population Trends: Lincoln was one of five communities with a decrease in population over the last five decades. Population change for Lincoln totaled 144, from 1,415 in 1950 down to 1,271 in 2000. The largest decennial percent change was a 13 percent decrease between 1950 and 1960. The 2007 Census estimate for Lincoln was 1,331 residents, which ranked 168th among New Hampshire's incorporated cities and towns.



Grafton County

Population Density and Land Area *(NH Office of Energy & Planning)*: 10.1 persons per square mile of land area. Lincoln contains 130.8 square miles of land area and 0.2 square miles of inland water area.

Economic & Labor Market Information Bureau, NH Employment Security, 2008. Community Response Received **08/15/08**

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, 2007	**$4,234,596**
Budget: School Appropriations, 2007	**$5,967,065**
Zoning Ordinance	**1986/07**
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**
Town Fire Insurance Rating	**6/9**
Emergency Medical Service	**Volunteer**

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	**Liquid Propane Gas**
Water Supplier	**Municipal**
Sanitation	**Municipal**
Municipal Wastewater Treatment Plant	**Yes**
Solid Waste Disposal	
Curbside Trash Pickup	**none**
Pay-As-You-Throw Program	**No**
Recycling Program	**Mandatory**
Telephone Company	**Fairpoint**
Cellular Telephone Access	**Yes**
Cable Television Access	**Yes**
Public Access Television Station	**Yes**
High Speed Internet Service: Business	**Yes**
Residential	**Yes**

PROPERTY TAXES *(NH Dept. of Revenue Administration)*

2007 Total Tax Rate (per $1000 of value)	**$8.15**
2007 Equalization Ratio	**96.5**
2007 Full Value Tax Rate (per $1000 of value)	**$7.81**
2007 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	**83.7%**
Commercial Land and Buildings	**15.1%**
Public Utilities, Current Use, and Other	**1.2%**

HOUSING SUPPLY *(NH Office of Energy and Planning)*

2007 Total Housing Units	**2,582**
2007 Single-Family Units	**617**
Residential Permits, Net Change of Units	**22**
2007 Multi-Family Units	**1,875**
Residential Permits, Net Change of Units	**18**
2007 Manufactured Housing Units	**90**

DEMOGRAPHICS *(US Census Bureau)*

Total Population	Community	County
2007	**1,331**	**85,514**
2000	**1,271**	**81,826**
1990	**1,230**	**74,998**
1980	**1,313**	**65,806**
1970	**1,341**	**54,914**

Census 2000 Demographics

Population by Gender

Male **633** Female **638**

Population by Age Group	
Under age 5	**60**
Age 5 to 19	**217**
Age 20 to 34	**223**
Age 35 to 54	**400**
Age 55 to 64	**150**
Age 65 and over	**221**
Median Age	**42.6 years**

Educational Attainment, population 25 years and over	
High school graduate or higher	**82.0%**
Bachelor's degree or higher	**16.1%**

ANNUAL INCOME, 1999 *(US Census Bureau)*

Per capita income	**$17,998**
Median 4-person family income	**$44,063**
Median household income	**$28,523**
Median Earnings, full-time, year-round workers	
Male	**$25,263**
Female	**$22,784**
Families below the poverty level	**3.4%**

LABOR FORCE *(NHES – ELMI)*

Annual Average	1997	2007
Civilian labor force	**657**	**760**
Employed	**612**	**731**
Unemployed	**45**	**29**
Unemployment rate	**6.8%**	**3.8%**

EMPLOYMENT & WAGES *(NHES – ELMI)*

Annual Average Covered Employment	1997	2007
Goods Producing Industries		
Average Employment	**169**	**n**
Average Weekly Wage	**$539**	**n**
Service Providing Industries		
Average Employment	**1,274**	**n**
Average Weekly Wage	**$277**	**n**
Total Private Industry		
Average Employment	**1,443**	**2,002**
Average Weekly Wage	**$308**	**$657**
Government (Federal, State, and Local)		
Average Employment	**171**	**150**
Average Weekly Wage	**$337**	**$640**
Total, Private Industry plus Government		
Average Employment	**1,613**	**2,152**
Average Weekly Wage	**$311**	**$656**

n = indicates that data does not meet disclosure standards

Economic & Labor Market Information Bureau, NH Employment Security, 2008. Community Response Received **08/15/08**

EDUCATION AND CHILD CARE

Schools students attend: **Grades K-12 are part of Lincoln-Woodstock Cooperative (Lincoln, Woodstock)** District: **SAU 68**
Career Technology Center(s): **Plymouth Regional High School** Region: **05**

Educational Facilities	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	**160**	**84**	**125**	

NH Licensed Child Care Facilities, 2008: Total Facilities: **4** Total Capacity: **92**

Nearest Community College: **Lakes Region**
Nearest Colleges or Universities: **Plymouth State University**

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
Indian Head Motel & Resort	Hotel, restaurant, recreation	80+	1962
Lin-Wood School District	Education	78	
Lincoln Condo Associates	Condo management	60	1986
Town of Lincoln	Municipal services	32	

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	**97 miles**
Boston, Mass.	**131 miles**
New York City, NY	**334 miles**
Montreal, Quebec	**191 miles**

COMMUTING TO WORK *(US Census Bureau)*

Workers 16 years and over

Drove alone, car/truck/van	**71.1%**
Carpooled, car/truck/van	**12.0%**
Public transportation	**1.7%**
Walked	**8.0%**
Other means	**1.3%**
Worked at home	**5.8%**
Mean Travel Time to Work	**11.8 minutes**

Percent of Working Residents:

Working in community of residence	**76%**
Commuting to another NH community	**22%**
Commuting out-of-state	**2%**

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**

Economic & Labor Market Information Bureau, NH Employment Security, 2008. Community Response Received **08/15/08**

2009 Vital Statistics

Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2009

Date of Birth	Child's Name	Father's Name	Mother's Name	Place of Birth
01/19/2009	Julia Jessica Cander	Tomasz Cander	Elena Cander	Plymouth, NH
02/24/2009	Matthew Isaiah Cote	Lee Bruno	Donna Cote	Lincoln, NH
04/03/2009	Maha Parveen Awan	Mahmood Awan	Shazia Awan	Concord, NH
06/16/2009	Alexis Mylee Harrington	Matthew Harrington	Jamie Gilpatric-Harrington	Plymouth, NH
10/18/2009	Aiden James Roy	Joshua Roy	Ashley Jordan	Littleton, NH
12/04/2009	Cohen David Brantley	Joel Brantley	Hannah Brantley	Plymouth, NH

2009 Vital Statistics

Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2009

Date of Marriage	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Place of Marriage
02/20/2009	Matthew J Fetko	Lincoln, NH	Megan L Clay	Lincoln, NH	Lincoln
03/15/2009	Thomas M Faba	Lincoln, NH	Margaret D Nisbet	Lincoln, NH	Sanbornton
06/26/2009	Swans G Paul	Lincoln, NH	Teresa D Batista Lopes	Lincoln, NH	Lincoln
07/08/2009	Jared W Wood	Lincoln, NH	Deborah L Coburn	Lincoln, NH	New Castle
08/08/2009	Scott T Clark	Lincoln, NH	Darlena F Greene	Lincoln, NH	No Woodstock
09/26/2009	Stephen S Kelley	Lincoln, NH	Nicole A Delosa	Lincoln, NH	Woodstock
10/24/2009	Chad W Lamotte	Lincoln, NH	Kim-Marie K Duquette	Lincoln, NH	No Woodstock

2009 Vital Statistics

Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2009

Date of Death	Decedent's Name	Father's Name	Mother's Maiden Name	Place of Death	Military
01/16/2009	Irene Woodman	Unknown	Sophie Krulisz	Franconia	N
02/10/2009	Nghi Shou	Song Shou	Mei Chen	Thornton	N
03/30/2009	Alice Flagg	Oscar Anderson	Bessie Patterson	Lincoln	N
04/04/2009	Philip Atwood	Edward Atwood	Carolyn Corkins	Lincoln	N
05/10/2009	Hattie Torrey	Frederick Lander	Ethel Matthewson	Lincoln	N
06/17/2009	George Babin Jr	George Babin Sr	Margaret Havican	Lincoln	Y
07/28/2009	Kelley Kass	Anthony Golden	Helen Roycroft	Plymouth	U
07/28/2009	William Henderson	Edward Henderson	Gladys Davis	Lincoln	Y
08/28/2009	Lois Stack	John Stack	Doris Walsh	Plymouth	N
09/12/2009	Lee Thompson	Roger Thompson	Margaret Landry	Woodsville	N
09/30/2009	Priscilla Strickland	Carl Gahagan	Winifred Brooks	No Haverhill	N
10/01/2009	Roberto Fantozzi	Pasquale Fantozzi	Celeste Ciccoletti	Littleton	N
10/07/2009	Gladys Bourassa	Myron Burt	Elva Schnyder	Lincoln	N
11/15/2009	Marguerite Ledger	Martin O'Brien	Margaret Johnson	Franconia	N

~ NOTES ~

Significant Dates (March – December 2010)

March 8:	Last day to accept absentee ballots filed in person
March 9:	Election Day and Town Meeting (Polls are open from 10 a.m. - 6 p.m. Business meeting begins at 7:30 p.m. (All activities are held at Lin-Wood High School.)
March 14:	Daylight Saving Time Begins
April 15:	Last Day for eligible residents to file for 2010 property tax credits and/or exemptions for: veterans/elderly
May 1:	Annual Dog License Renewal
May 31:	Memorial Day – Town Offices Closed
June 4:	Lin-wood High School Graduation
June 21:	First day of Lincoln-Woodstock Recreation Dept.'s Summer Camp (Register early!)
July 1:	Last Day to pay 1st Property Tax Bill before interest accrues
July 5:	Independence Day Holiday – Town Offices Closed
September 6:	Labor Day – Town Offices Closed
October 11:	Columbus Day – Town Offices Closed
November 7:	Daylight Saving Time Ends
November 25-26:	Thanksgiving Day – Town Offices Closed Thursday & Friday
December 2:	Last day to pay 2nd Property Tax Bill before interest accrues
December 24:	Christmas Eve Day – Town Offices Closed

The 2009 town report marks the end of an era. The era of large scale commercial use of the great resource of our north country, trees. Trees and the mountains that contain them have been the principal interest of all those who have ventured north, both the logger barons and the tourist. Today logging continues on a much diminished level but does continue in a healthy relationship to the resource. From 1853 when the Merrimack River Co. began logging the East Branch of the Pemi , through the great boom beginning in 1892 with J.E. Henry's sawmill and on to the paper making era of the Parker Young Co. and the Franconia Paper Co., the people of Lincoln found employment and built our community. Many still remember what was good and worth cherishing about being a "mill town". This period located our town where it now lies, established civic institutions and formed the basis for our municipal infrastructure. In 1977 the final owner, the Profile Paper Co., closed the mill doors for the last time. The mill buildings that remained have stood silently for the last 32 years until in December of this past year we all watched, literally, the fall of a past age as the bleach plant came toppling down. Today we are well on our way into the next era of our town's history and again it is the great resource of our beautiful mountain landscape that sustains us.

Photos Courtesy of Paul J. Kasianchuck and Eric Pyra, InnSeason Resorts