

LINCOLN NEW HAMPSHIRE

ANNUAL REPORT

YEAR 2013

“Celebrating 250 Years” 1764-2014



OPERA HOUSE



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GROCERIES, PROVISIONS, &c.
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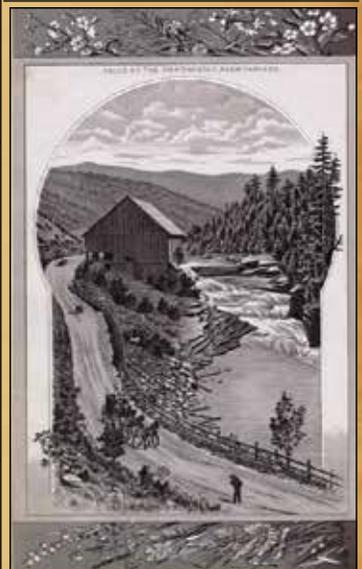
LINCOLN
PRIMARY SCHOOL
Lincoln, N.H.



SAW MILL AND LOG PILE IN WINTER



LINCOLN BASEBALL TEAM



AN EARLY J.E. HENRY MILL
AT LOWER FALLS



TAKE A RIDE THROUGH SOUTH MOUNTAIN RESERVATION

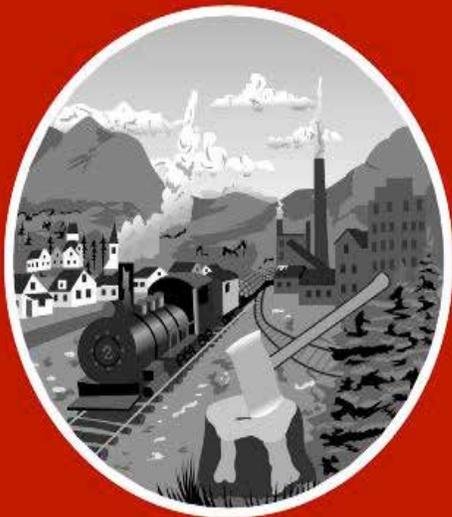
Through
South
Mountain
Reservation

Day of
Sundays



METHODIST CHURCH AND
PUBLIC LIBRARY
Lincoln, N.H.





LINCOLN

NEW HAMPSHIRE

250th Anniversary

1764-2014

2013 Annual Report

*Celebrating the 250th Anniversary of the
Town of Lincoln, New Hampshire!*





The 2013 Town Report
Is Dedicated to

LINCOLN'S 250th ANNIVERSARY





Happy Anniversary Lincoln!!

The summer of 2014 will mark the 250th Anniversary of Lincoln, NH and you are invited! Plans have been underway for several months and now we are looking for area businesses and residents to help out with the celebration. There are several ways for you to be involved; from sponsoring events, to contributing gift certificates, to making a monetary donation, to hosting an event of your own. Below you will find information about celebration events and how you can get involved. The Lincoln 250th Anniversary Committee is looking forward to working with you and celebrating this wonderful occasion.

Saturday, July 26, 2014 through Sunday, August 3, 2014

Events Schedule

Although planning of events is still an ongoing process, here are some that are already scheduled:

Saturday, July 26 th	The Opening Ceremonies Golf Tournament Professional Lumberjack Exhibitions
Sunday, July 27 th	Pancake Breakfast Professional Lumberjack Exhibitions Hike Up Indian Head Fireworks
Monday, July 28 th	Geocaching Historical Lincoln Landmarks Community Players Perform "The Drama" about Lincoln's History
Tuesday, July 29 th	Music on the Common
Wednesday, July 30 th	Community Outdoor Movie Night
Thursday, July 31 st	Celebration Banquet
Friday, August 1 st	Community Block Party
Saturday, August 2 nd	Community 5K Run/Walk
Sunday, August 3 rd	Parade Down Main Street The Closing Ceremonies

See Our Website at:
www.lincoln250.org

Like us on Facebook at:
Lincoln NH 250
Anniversary 2014

***There are also several
Linwood Alumni Events
taking place throughout
the week, including: a
golf tournament, lobster
bake, young alumni
reception, pancake
breakfast, banquet***

There are several ways for you or your business to participate in the celebration. Please take a moment and read through the options. Feel free to contact Tara Tower at recreation@lincolnnh.org or call at 745-8673 for additional information, or to make a contribution.

Be an Event Sponsor

Already, many of our local businesses have stepped up and volunteered to sponsor some of the celebration events. Some of the **Event Sponsors** include:

The Pancake Breakfast by Arnold's Auto Center
Fireworks by Indian Head Resort
Community Movie Night by Riverbank Motel & Cabins
Closing Ceremonies by The Hobo Railroad

As an **Event Sponsor**, you will donate the cost of running the event and in return, you or your business will be included in all of the advertising for this event, as well as the official celebration program. You or your business will also be prominently featured on our website and you will receive a complimentary souvenir package.

Event Sponsorships vary in cost from \$1,000 to \$2,500 dollars. If you are interested in sponsoring an event, please contact Tara Tower at 745-8673 or recreation@lincolnnh.org for more information.

Be a Business Sponsor

By donating gift certificates totaling \$250 or more in value, you will be considered a **Business Sponsor**. These certificates will be used as prizes in a variety of events.

Some of the prize worthy contests include: photo contest for the time capsule, drive-in-movie cardboard car contest, writing contest, 5K run/walk and parade prizes.

As a **Business Sponsor**, your business logo will be highlighted in the official celebration program and on our website. You will also receive a complimentary souvenir package.

If you are interested in participating, please contact Tara Tower at 745-8673 or recreation@lincolnnh.org for more information.

Be a Patron Sponsor

By donating \$100 or more to be used to defray the costs of the celebration, you will be considered a **Patron Sponsor**.

Your cash donation will help with the cost of souvenirs, the creation of the official celebration program, advertising, general supplies, and other costs related to the celebration.

As a **Patron Sponsor**, you will be named as a contributing patron in the official celebration program and on our website. You will also receive a complimentary souvenir package.

If you are interested in participating, please contact Tara Tower at 745-8673 or recreation@lincolnnh.org for more information.

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Town Officers For the Year Ending December 31, 2013

(includes elected & appointed officials & department heads)

Board of Selectmen

O.J. Robinson
(Term expires 2014)

Tamra Ham
(Term expires 2015)

Patricia McTeague
(Term expires 2016)

Town Manager

Alfred "Butch" Burbank

Moderator

Robert Wetherell
(Term expires 2014)

Treasurer

Wendy Tanner

Town Clerk & Tax Collector

Susan Whitman
(Town Clerk Term Expires 2014)

Public Works Superintendent

William Willey

Police Chief / Emergency Management Director

Theodore Smith

Fire Chief

Ronald Beard

Library Director

Carol Riley

Recreation Director

Tara Tower

Zoning & Planning Administrator

Carole Bont

Town Officers For the Year Ending December 31, 2013

Solid Waste Facility Manager

Paul Beaudin, II

Administrative Assistant/ Health & Welfare Officer

Brook Rose & Jane Leslie

Supervisors of the Checklist

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

Budget Committee

Tamra Ham, *Selectmen's Representative*

<u>Term Expires 2014</u>	<u>Term Expires 2015</u>	<u>Term Expires 2016</u>
Michael J. Simons, Chairman	Lutz Wallem	Ivan Strickon
Louise Willey	Deanna Huot	
W. Clark Wyre III	Cynthia S. Lloyd	
Edward Peterson Sr.		
Beverly Hall (<i>appointed</i>)		
Martin G. Nastasia (<i>appointed</i>)		

Library Trustees

Joseph J. Bujeaud (Term expires 2014)
Russ Bradshaw (Term expires 2015)
Gail W. Tremblay (Term expires 2015)
Karen Olivier (Term expires 2016)

Cemetery Trustees

Victor Aldridge (Term expires 2014)
Katrina A. Mack (Term expires 2015)
Peter Govoni (Term expires 2016)

Trustee of Trust Funds

Lutz N. Wallem (Term expires 2015)
James Spanos (Term expires 2016)

District 3 Grafton County State Representative

Edmond Gionet

Lincoln Board of Selectmen Annual Report 2013

A Summary of Progress and Problems

Your Selectmen would like to update all residents and taxpayers on some of the highlights of the significant progress and problems that occurred in 2013.

Progress Highlights:

Fire Department: The Fire Department has made extraordinary progress in 2013. In July, Ron Beard was appointed Lincoln's new Fire Chief. Under Chief Beard's leadership, our roster of volunteers has grown and become significantly structured. The department has greatly augmented its spirit of teamwork. Ron has organized department training sessions, several members have taken the initiative to further their own personal education.

In addition to the strengthened manpower, the station itself underwent major structural renovations. The station was originally built on the ruins of the old Lincoln Hotel. The foundation and floor settled to the point where the roofing structure was wrenching apart and leaking, and the floor was cracked and dangerous. These problems were fixed with a major restoration of the roof structure, floor and foundation.

Loon Mt. Bridge: The Loon Mountain Bridge remains our largest on-going project. Although there was no visible progress in 2013, much was accomplished with engineering, permitting and legal work. Assuming the remaining funding is approved by the Town; we will proceed with obtaining bids and starting construction with a target completion date of Fall 2015.

Business Park: This year, we also witnessed the opening of the first business in the Town's Business Park. After we installed 3-phase power and street lighting, QuickLOC was able to complete construction and start manufacturing operations.

Problem Highlights:

Like most towns, Lincoln is facing its share of problems. Your Selectmen, Town Manager, and Town employees are working diligently to resolve some of these ongoing issues:

East Branch Levee: The Town has invested much time and money. We will be reviewing options and creating engineering plans to repair the levee in a way that meets Army Corps of Engineer (ACE) standards, so that the levee can return to the Corps "Active" status. This project is expected to be completed in 2014.

Junkyards: There are several property owners that are in flagrant violation of the State's Junkyard Statute. The Selectmen and Town Manager are trying to act upon written complaints, and work with these property owners to bring their properties into compliance, preferably through cooperation or court action, if necessary. It remains our hope that these property owners

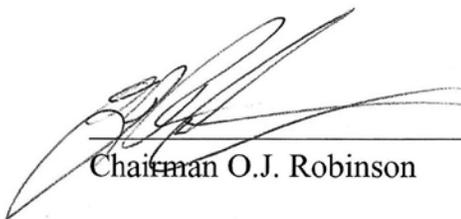
Lincoln Board of Selectmen (Cont.)

will respect their neighbors and the environment enough to correct the violation without further litigation.

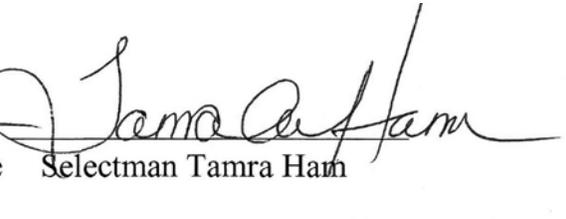
Litigation: Aside from litigation related to the levee and junkyards, the Town is involved in several other legal issues. This year, we spent over \$88,000 in direct legal expenses. The largest and most expensive litigation issue is the multiple lawsuits from the utility companies (NHEC, PSNH, Fairpoint) appealing property assessments. We are joining with numerous other towns to defend our assessments. Despite sharing expenses with other towns, this litigation remains costly.

School Funding: The most costly issue facing the Town is the new school funding formula that was endorsed by the School Board this year. This new formula will shift an additional \$181,000 (estimated) of the cost of annual school funding to the Town of Lincoln. We encourage all Lincoln residents to attend the School District Annual Meeting on March 20, 2014 to learn more about this issue and to cast your vote.

Your Selectmen work hard to be fair to all residents, taxpayers, businesses, and employees. Along with our Town Manager, we attempt to prioritize the problems and issues that we face and pursue solutions that make Lincoln a great place to live, visit, or conduct business.


Chairman O.J. Robinson


Vice-Chair Patricia McTeague


Selectman Tamra Ham

Notice to all Lincoln Voters!!

Lincoln-Woodstock Cooperative School District Annual Meeting

March 20, 2014

At this meeting, residents of Lincoln and Woodstock will be asked to vote on a new funding formula that increases the Town of Lincoln's share of the funding by an estimated \$181,000.

Summary of Current Formula:

The current formula is based 50% on student enrollment and 50% on equalized valuation. Lincoln has 48.8% of the total student population and 75.8% of the total equalized valuation. This requires us to pay 62.3% of the required funding.

Proposed Formula:

The new formula endorsed by the School Committee requires Lincoln to pay a flat rate of 65%, regardless of student enrollment or equalized valuation.

Acceptance of this new formula is by majority vote at the upcoming annual meeting. Your vote counts!

\$181,000 Increase to Lincoln Taxpayers!

Please cast your vote on March 20.

Lincoln Town Manager Annual Report for 2013

Where did the time go? It seems like only a short time ago that I was writing my first report to the citizens of Lincoln, but an entire year has passed. It has been a very busy year here at Town Hall. I will take this opportunity to review our work in 2013 and give some insight into what is in store for 2014. As you will see from the dedication of this year's Town Report, we are celebrating our 250th Anniversary in 2014. I encourage all residents and visitors to the community to participate in the various activities that are planned. You will find a schedule of those activities elsewhere within this publication, as well as on our website and at various locations around town.

The Loon Bridge is progressing well and by the time this publication goes to print, the project will have gone out to bid and possibly construction started. With a projected 18 month build time, we are in hopes of having a finished bridge in the fall of 2015. Stay tuned for updates! The design is completed on the Levee and a warrant article asking voters to approve \$1.2 million has been drafted and will be put before the voters at the March Town Meeting. Should the article be approved, we will be putting the project out to bid shortly thereafter, with the hopes that the project will be completed during the summer of 2014. The fire station rehabilitation has also been completed. All structural issues have been addressed, as well as issues involving drainage, and the parking lot settling. I want to take this opportunity to thank Chief Ron Beard and the members of the fire department for their cooperation during the construction period, as we had to relocate fire apparatus to accommodate the replacement of the floor inside the station. It should be noted that the fire department agreed to delay the purchase of scheduled equipment, so that those monies could be used to help offset some unseen issues uncovered during construction. The members also volunteered to do interior painting and minor repairs, again, allowing us to divert those monies to the structural issues. The Town Hall roof was replaced and several areas of the roof sheathing replaced due to being rotted.

In keeping with my goals that I set upon my arrival here, of constantly reviewing town assets and putting in place a plan of continued upkeep and maintenance, in 2014 we will be addressing several projects.

We will be continuing with the upgrade of Pollard and Hanson Farm Roads. It is our hope that Pollard Road will be completed this year. The engineering for Hanson Farm Road is complete and we hope to address drainage issues and some road resurfacing in the coming year.

Due to an apparent failure of the 20 +/- year old filter media, on the water intake structure for the Water Treatment Plant, we are in the process of getting the necessary engineering and various permits to replace the filter media. The river intake is located in the East Branch of the Pemigewasset River and supplies water to the water treatment facility. This is a critical project

Town Manager (Cont.)

as we are not able to meet all of our water quality testing criteria during the 3rd quarter (Fall), due to the large amount of leaves and vegetation that is present in the river during this time.

I want to take this opportunity to thank my entire staff for their hard work and support. The residents of Lincoln can be very proud of these employees and the work that they do.

Please feel free to contact me at Town Hall with any comments or concerns you might have. I look forward to the challenges that 2014 will bring and ask for your continued support.

Respectfully Submitted,



Alfred "Butch" Burbank
Town Manager



Public Works Department

Annual Report 2013

Early in the winter season of 2012/2013 the Town of Lincoln had 31.5 inches of snow. In January, February, and March 2013, the snow let up with totals of only 67". Our combined snowfall total for late 2012/ 2013 ended up at 98.5" of snow with two ice storms thrown in the mix. Roughly 200 tons of salt and 450 tons of winter sand were required to maintain our roads.

The Town contracted with Penta Construction to do an upgrade at the water plant. The upgrade involved putting in new chlorine chemical feed pumps (for disinfection), sodium bicarbonate pumps for (corrosion control), and chemical tanks of larger capacity with remote filling along with automatic shut off controls. All pumps were up sized to prepare for the day in the near future when we expand the water plant output to 1.5 million gallons per day. A new Toyota fork lift was purchased to facilitate moving the heavy bulk chemicals around in the building.

As most large water users know, we implemented a Backflow Prevention Program in March. This was a mandated program by the Environmental Protection Agency and the Department of Environmental Services. This program was designed to stop any water from being pulled back out of a location (laundromat , car wash, commercial kitchen, funeral parlor, soda or coffee machines, hair salon etc.) that has a broken water line thus creating a vacuum effect on the water main. All residential service lines have a standard dual check valve installed on them already; it is the larger user that required a more sophisticated backflow device be installed. Most everyone that was required to have these expensive backflow devices installed were very understanding and saw the health benefits to doing this . THANK YOU for your cooperation and understanding as we work together to meet these state and federal guidelines.

The months of April and May were a time for spring clean-up. We concentrated on street sweeping, cleaning catch basins, painting center lines and parking stalls, fertilizing ball fields, and doing the burials we could not do during the winter months.

In June we did some preventive maintenance on water pumps at the water plant .Generators were inspected and serviced at all water and sewer stations. Drainage projects on Hanson Farm and East Pollard roads were put out for bid. Caulder Construction was the low bidder and was awarded the contract. These jobs went well and were completed on time.

We also did some clean-up around the Community Center. Hazardous rotten concrete walls along with some surrounding trees were removed. Not only were these hazardous but they were in the way of the raised community garden planned for 2014. Top Notch Tree Specialist donated some bark mulch to be spread around a picnic table site that was also grubbed off (stumps removed). Excess material from the old airport was used as fill for this site which helped clean up the old airport site as well.

Public Works Department (Cont.)

In late September, a portion of the Kanc ski area was stabilized from further erosion by spreading loamy fill in locations where in the past a large amount of manmade snow was used to fill in and level areas of the ski slope. This project was completed by Lincoln Trucking and Excavating.

In October, the community's water storage tanks were cleaned and inspected. We also repaired some of the headstones in the cemetery that over time had settled into the ground. Sidewalks were also sealed this month to protect them against deterioration from the winter sand and salt.

While juggling all of these projects over the past year, we were at the same time consulting with various engineering firms on upcoming projects that are looming in the near future. These projects include the rehabilitation of Loon Pond Dam as well as the river intake structure, replacement of the Loon Mountain Bridge, repair of the granite block levee on the East Branch of the Pemi, paving of the East end of Pollard Road, and finally the water line extension, road box out and paving of the North end of Hanson Farm Road.

I would like to take this opportunity to thank the long time caretaker of our cemetery John Lynch for all of his hard work and dedication to this community over the last decade and beyond. Rain or shine, John always got the job done. He took a great deal of pride in his work and was always there to help members of our community out with whatever they needed. We have always been very fortunate to have a retired person who really cares about the cemetery and how it looks to fill this position. Thank you John for a job well done and we appreciate your many years of service to the Town of Lincoln.

Thank you to the taxpayers in the Town of Lincoln for your support and understanding of what the Public Works crew does every day.

Sincerely,



Bill Willey
Public Works Director

Planning and Zoning Department Annual Report for 2013

Economic Developments

A reminder to our business community: In 2012, the Board of Selectmen voted to designate the Route 3 Corridor and the Industrial Park in Lincoln an Economic Revitalization Zone (ER-Z). The New Hampshire Department of Resources and Economic Development approved an Economic Revitalization Zone tax credit for businesses along the Route 3 Corridor and in the Industrial Park in Lincoln. The credit is applied towards the Business Profit Tax and the Business Enterprise Tax. An ER-Z will award credits to the Business Profits Tax and Business Enterprise Tax while not impacting property tax revenue in any way. The Economic Revitalization Zone (ER-Z) tax credit may be awarded to qualifying businesses who invest in new buildings, machinery, or equipment that amount to 50% or more of the existing market value of the facility. New businesses may also qualify if the investment amounts to 20% or more of the existing market value. Businesses may be credited up to \$40,000/yr or \$200,000/5yrs.

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

Planning Board

The number of Planning Board applications increased in 2013. Overall, the Planning Department dealt with or issued:

- 5 Complaints
- 6 Conceptuals
- 2 Demolition Permits
- 4 Driveway Permits Issued by NH DOT and/or Town
- 10 Land Use Compliance Certificates
- 40 Land Use Permit Applications – Granted/Withdrawn/Denied/Referred to ZBA
- 14 Sign Permits
- 8 Site Plan Review Applications Submitted (2 withdrawn)
- 8 Special Event Permits
- 3 Transient Vendor Permits
- 6 Subdivisions (or addressing issues related to subdivisions)

The membership of the Planning Board and town staffing saw some personnel changes in 2013. The Planning Board members and their meeting attendance for 2013 are as follows*:

*An excused absence is not considered an absence.

Members: Pat Romprey	Chairman	18 of 18 meetings
Jim Spanos	Vice Chairman	18 of 18 meetings
OJ Robinson	Selectmen's Rep.	18 of 18 meetings
John Hettinger	Member/Clerk	18 of 18 meetings
Paula Strickon	Member	18 of 18 meetings

Planning and Zoning (Cont.)

	Chester Kahn	Alternate (resigned)	2 of 3 meetings
	Norman Belanger	Alternate	18 of 18 meetings
	Taylor Beaudin	Alternate	18 of 18 meetings
Staff:	Alfred “Butch” Burbank	Town Manager	18 of 18 meetings
	Carole Bont	Planning & Zoning Administrator	18 of 18 meetings

Town Meeting passed the proposed Land Use Plan Ordinance amendments pertaining to signs at the 2013 Town Meeting. In 2012 the ZBA asked the Planning Board to consider amending the Land Use Plan to allow businesses to erect attractive signage that did not meet the current requirements without requiring them to go to the ZBA for a special exception each time. There was only one ZBA meeting in October of 2013 and it did not pertain to signs.

Zoning Board of Adjustment

The only change in the membership in 2013 included the appointment of Don Landry as a member of the Zoning Board of Adjustment. The ZBA heard one case this year.

1. The ZBA granted a conditional variance of dimensional requirements from side setback requirements to build an exterior walkway from a door on the second floor to wrap around the back of the building to attach to the existing back deck on the second floor, to provide a second means of egress from the owner-occupied apartment located on the second floor above the business located on the ground floor. The walkway will protrude 3’ into the 15’ side setback. The condition was the walkway shall only be used for residential purposes as a residential walkway and shall not be used for any future addition of the business portion of the property.

In 2013, the Zoning Board of Adjustment had one meeting and one case and their meeting attendance* for the year was as follows:

*An excused absence is not considered an absence.

Members:	Paul Beaudin	Chairman	1 of 1
	Ron Comeau	Vice Chairman/Clerk	1 of 1
	Patricia McTeague	Selectmen's Rep.	1 of 1
	Jon Ham	Member	1 of 1
	Don Landry	Member (new)	1 of 1
Staff:	Carole Bont	Planning & Zoning Administrator	1 of 1

Capital Improvements Program Committee

The Capital Improvement Program was formed in order to assist the Budget Committee and the Board of Selectmen in their annual budget preparation, as well as to assist with determining the best use of Impact Fee revenue. Capital Improvements are defined as capital expenditures totaling more than \$15,000, but may also include items that are less than that to ensure ongoing maintenance is performed on an annual basis. The 2014 CIPC consisted of John Hettinger, Chairman and representing the Planning Board, Board of Selectman Representative OJ Robinson, and Deanna Huot representing the Budget Committee. Also present at all meetings were: Town Manager Alfred “Butch” Burbank, Finance Director Helen Jones, and

Planning and Zoning (Cont.)

Planning and Zoning Administrator Carole Bont as well as various Department Heads. The CIPC had nine working sessions between August 8th and November 26th when the Planning Board held its Public Hearing and voted to adopt the CIP for 2014.

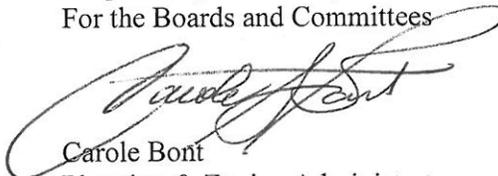
The CIPC improved the format of the spreadsheet. It reorganized the capital projects by department. Two projects were recommended for potential funding via bonding: (1) Replace River Intake Gallery and (2) Repair East Branch Pemigewasset River Levee to bring Lincoln in compliance with its 1960 agreement with the US Army Corps of Engineers. These two major projects have been split out and shown separately in the CIPC Report for 2014. The total dollars budgeted for FY 2014 is \$1,273,200 (which includes the estimated service debt for the two major projects recommended for bonding). This represents an increase of \$281,300 over the amount the CIP Committee budgeted last year for FY 2013. Also note that no projects were recommended for bonding last year in 2013. This increase results primarily from addressing the future funding requirement of several large projects by building respective cash reserves thereby avoiding the need for bonding where deemed feasible.

Other 2013 and Upcoming 2014 Activity

Due to the multiple changes in Town Office personnel and a busy 2013, the Planning Board was not able to finish revising Lincoln's Master Plan. The Master Plan is the principal document Planning Boards use to assist them in their decision making. Lincoln last revised their Master Plan in 2003. The Planning Board's goal for 2014 is to complete the Master Plan revision.

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

Respectfully submitted,
For the Boards and Committees



Carole Bont
Planning & Zoning Administrator

Lincoln Police Department

Annual Report 2013

The year 2013 was as busy as ever. Most noticeable were the changes and commitments within the police department. First of all, Lt. Cecil Cooper who was with the department for 7 years, decided to retire in February. Cecil has moved on to work part time in Ashland and is enjoying his more relaxed life. To replace Cecil, the department conducted an extensive search and hired Jeffrey Burnham, a Sgt. from Claremont. Jeff has a Master's Degree from the University of Maryland and is a certified polygraph examiner. He was selected based on his educational background, experience as a Sgt. in Claremont, his commitment to community policing and his family's desire to relocate to this area. Over the last six months, Jeff has adapted nicely to the police department as well as the community. He has relocated his family to this area and they love living in the region.

Also new is Officer John Suglia, who recently graduated from the NH Police Academy and finished the first part of his field training in the beginning of December. John is a graduate of St. Anselm's College and while not native of this region, he has spent many years here with his family at their summer home. He has also worked various summer jobs in Lincoln and knows a great deal of the community. John is highly motivated and is a great asset to the department. Dispatcher Megan Gaites who had been with the department a number of years as a full time dispatcher, opted to go to a part time position within the department. She was offered a job with the NH State Police and now dispatches out of Troop F. Our part time dispatcher Amy Snyder moved into the full time dispatch position and provided an almost seamless transition. The department was also glad to welcome back Officer Jeannine Wood who was detailed to the Army National Guard for over six months.

During the year 2013, a public meeting on the future of the dispatch center was held. There was a large turnout for the meeting and a vast majority of the Town supported keeping the dispatch center located in Town rather than contracting the services to an outside agency. The support for the police department was overwhelming and appreciated by all the members of the agency.

The transitions within the department over the past year have allowed us to continue to expand our commitments within the community. Our new officers bring with them some exciting new ideas for improving the department. A self-protection program is being set up now and will be offered to the community in 2014. At the request of our residents, we also continue to expand in all areas of social media to provide the most up to date information on happenings around town. The year 2014 is shaping up to be an exciting year offering even more services to the residents of our community. As always, the men and women of the Lincoln Police Department appreciate the support we receive from the community we love to serve.

Respectfully,



Theodore P Smith
Chief of Police

Emergency Management Annual Report for 2013

In the aftermath of the destruction that came with the hurricanes and tropical storms of the past few years, 2013 was relatively quiet. This allowed us to take time out to reflect on our emergency management plan as well as our response to the recent disasters. 2013 saw a drafting of new ideas and ways to respond with the assistance of the State.

This past summer, we hosted a multi-agency mock drill of a community medical emergency at the high school. The drill went well and gave us ideas for updating our emergency management plan relating to such an emergency. In the upcoming year, we are hoping to put together another mock drill with all the elements of the police, fire, and ambulance in our surrounding communities. These mock drills are important as they allow us to review protocols and make changes as needed. It also gives the participants a concept of what is expected of them in an emergency situation. The value of these exercises was proven by the Town's immediate effective response to the hurricanes and how seamlessly the police, fire and Town agencies worked together.

In 2014, we are hoping to introduce a number a safety programs for families and individuals, which will allow them to be prepared in the event of any emergency.

If anyone is interested in volunteering for our local community emergency response team, the Citizen's Corps, please contact me. This local response team will be activated to assist in the event of an emergency within our community. If anyone has any medical needs or special concerns that should arise during an emergency due to age, health, or disability, please contact the police department so we can update our files. These files are used so that we can work on timing our responses to the people who need them the most.

Sincerely,



Theodore P Smith
Emergency Management Director



*1930- First documented
Police Chief James Carey*

Lincoln Fire Department

Annual Report 2013

Since becoming Fire Chief in May, I have worked very hard on rebuilding the department. One of my first goals was to recruit new members as well as to bring the current members closer together and stimulate strong teamwork. These efforts are now paying off with two very experienced previous members returning and two new members added to our roster. The department has 18 members to date. We have also restructured our training program which has been well received by members of the department as we have a very strong turnout at each training. The department is working hard to get out in the community and demonstrate the progress that we have made. I would like to thank Town Manager Butch Burbank and the Board of Selectmen for seeing the urgency in repairing the fire station and for making it happen.

The department has responded to 168 calls for service this year ranging from motor vehicle accidents, brush fires, fire alarm and carbon monoxide alarm activations, a structure fire in Lincoln, carry out rescues and a mutual aid call to Woodstock for a structure fire. I would also like to thank the Woodstock Fire Department for all of their assistance over the past year. I believe that the hard work that both departments have demonstrated in working together is paying off. This was especially accentuated at the School Street structure fire as it was teamwork that saved a life that night.

I would also like to remind everyone to please make sure you have working smoke and CO detectors in your homes. If you have any questions about fire prevention please call us. We will gladly help. The department is currently working with the State Fire Marshal to plan a fire prevention awareness weekend this coming summer. We will announce the date as soon as the plans are finalized.

Thank you for your support!

Respectfully submitted,



Ronald Beard
Fire Chief

2013 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 603-271-1370 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.nhdf.org.

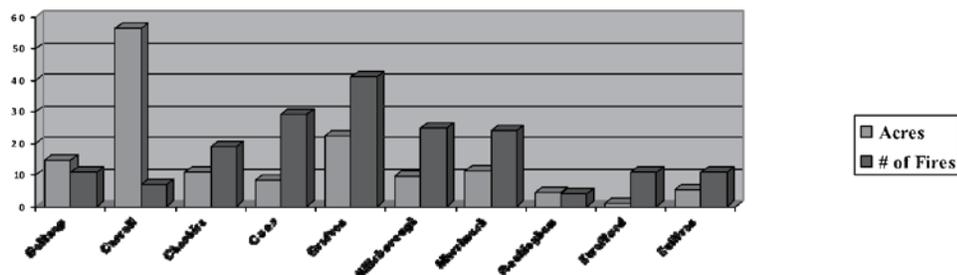
This past fire season started in late March with the first reported fire on March 26th 2013. April, which is the traditional start to our spring fire season, started very dry with little measurable precipitation until the middle of the month. Approximately 70% of our reportable fires occurred during the months of April and May. The largest fire was 51 acres on April 29th. 81% of our fires occurred on class 3 or 4 fire danger days. By mid May, extensive rains began which provided us with a very wet summer overall. We had a longer fall fire season due to drier than normal conditions following leaf fall. Fortunately most of these fires were small and quickly extinguished. The statewide system of 16 fire lookout towers continues to operate on Class III or higher fire danger days. Our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2013 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!

2013 FIRE STATISTICS

(All fires reported as of November 2013)

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

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	14.5	11
Carroll	56.5	7
Cheshire	11	19
Coos	8.5	29
Grafton	22.3	41
Hillsborough	9.5	25
Merrimack	11.2	24
Rockingham	4.3	4
Strafford	1	11
Sullivan	5.2	11



CAUSES OF FIRES REPORTED

		Total	Fires	Total Acres
Arson	1	2013	182	144
Debris	69	2012	318	206
Campfire	12	2011	125	42
Children	1	2010	360	145
Smoking	10	2009	334	173
Railroad	0			
Equipment	4			
Lightning	0			
Misc.*	85			

*Misc.: power lines, fireworks, electric fences, etc.)

ONLY YOU CAN PREVENT WILDLAND FIRE

2013 Annual Report

Of the Health and Welfare Officer

Rather than focusing on the very few health violations reported this year or the amount spent on welfare administration, I would like to take the opportunity to highlight the positive healthy activities offered in our community. I would like to first point out that recreation, health, and welfare run hand in hand. Our recreational activities have a direct impact on our health as well as our outlook in the midst of what may be a very difficult circumstance. According to the Department of Health and Human Services (DHHS) the physical inactivity rate for Grafton County is a mere 18.4%. This is good news! With the myriad of outdoor activities including downhill and x-country skiing, running, hiking, walking, and cycling, the beautiful area in which we live continually beckons us out to enjoy the beauty of our surroundings! There is a reason we live in the midst of the great White Mountain National Forest.

As Health Officer I am a member of the NH Health Officers Association. I often work very closely with the Association on matters of public health specific to the Town of Lincoln. The Town is also a member of the Central New Hampshire Public Health Network. The Network serves approximately 27,322 people living in the communities of Alexandria, Ashland, Bristol, Bridgewater, Campton, Ellsworth, Hebron, Holderness, Groton, Lincoln, Plymouth, Rumney, Thornton, Warren, Waterville Valley, Wentworth and Woodstock. This past April the Town hosted a mock pandemic exercise called Operation POD (Point of Dispensing) Mobilization. Several agencies and municipalities that are part of the Central NH Public Health Network participated in the exercise which was held at the high school. The exercise went quite smoothly and everything was in place to serve several thousand people in the event of a pandemic medical emergency in a matter of a few hours. These exercises are vital to our community in the event of a public health crisis or health hazard emergency.

As Welfare Officer I am also a member of the NH Local Welfare Administrators Association and attend regular educational trainings which are important for the Town in staying up to date on the most recent legislation and resources concerning the administration of welfare. The Department of Health and Human Services (DHHS) has seen significant budget cuts over the past few years. While the Town has had a substantial increase in welfare expenses compared to last year I am happy to report that we are still nearly fifteen percent under budget.

Two health and welfare resources worth noting are United Ways of New Hampshire's 2-1-1 and the Department of Public Health Food Protection Food Inspection Results posted online at www.dhhs.nh.gov/dphs/fp/inspectionresults.htm. 2-1-1 is extremely helpful if you find yourself in need or even in crisis. It is an easy to remember and free telephone number that connects callers to information about all of the critical health and human services available in our community. This statewide database contains information for over 1,800 health and human service providers and 4,500 service locations throughout NH. The Department of Health Food Protection Services conducts unannounced food inspections at local restaurants and publishes the results on their website. The results are interesting and I am happy to announce that Lincoln's establishment's have few violations.

This past year, the Town of Lincoln welcomed Jane Leslie on board. Jane and I job-share the position of Assistant to the Town Manager as well as overseeing the administration of Town Assistance. Jane comes to us from NH Housing Finance Authority and has a great deal of knowledge in assisting low to moderate income families obtain and maintain housing. She has many years of experience working with such agencies as Tri-County Community Action, Northern Human Services, and the DHHS linking vital services to the elderly and disabled communities. Jane has been a wonderful addition to our team!

As a department, we strive to treat all of our residents that seek assistance, whether it be in matters of public health or those seeking financial assistance, with the utmost respect while seeking a positive outcome and maintaining confidentiality. If you find yourself in need or know of someone in a situation, please call. It is our job to help you!

Respectfully submitted,

Brook Rose
Health & Welfare Officer

Welfare Totals	2013	2012	2011	2010	2009
Rent	\$18,986.30	\$18,267.32	\$4,174.50	\$19,714.00	\$30,747.00
Food/Meds	\$1479.71	\$1,362.62	\$245.38	\$603.37	\$1,086.96
Electricity	\$3452.35	\$1,373.06	\$1,188.90	\$2,306.87	\$1,642.59
Heat/Fuel	\$2,237.06	\$2,977.14	\$3,271.97	\$1,327.82	\$1,714.25
Totals	\$26,155.42	\$23,980.14	\$8,880.75	\$23,952.06	\$35,190.80

2013 Lincoln Public Library

The Lincoln Public Library is a recreational and cultural center for the residents and visitors of the Town of Lincoln. We have developed winning partnerships and increased community support that result in high quality, well-attended programs and activities. We offer bestselling books, DVDs, downloadable eBooks, several daily newspapers, magazine subscriptions, high-speed and wireless internet access, and fax and copier services. Efforts to provide these amenities, alongside free programming and events, are best highlighted by the following list of successes:

Every two months we feature local artists' works in the Friends of Lincoln Library Meeting Room. Featured artists for 2013 were Matt Cohen- Silk screening; Valerie Hill- Landscape Photographer; Dianne Taylor Moore-Oil Painting; a collaborative exhibit with Joan Corb; Neil Blume; Amanda Houston and Marilyn Murphy and to round out the year; Marian Federspiel- Digital Painting. This continues to be is a wonderful opportunity to showcase these artists in the library for all to see.

During the summer months, we co-hosted our annual SUMMER READING PROGRAM with Wendy Pelletier, library director of the Moosilauke Public Library. Our summer program kick off was with magician Mike Bent, at the Moosilauke Library. With the theme of "Dig into Reading," participating children had the opportunity plant seeds and mature vegetable plants in straw bales and watch them grow throughout the summer. We hosted the Rey Center outreach for a program on worms, and the children learned about gardening with local master gardener, Kareen Hamilton. We went on a field trip to the Story Walk along the bike path. The finale of the summer reading program was an ice cream social for all participants, where awards and prizes donated by local businesses were handed out.

This summer we also hosted a Teen Summer reading program, the teen read a total of 71 books during the 6 week program. Emily Burritt, Library Assistant organized crafts and helped keep track of reading logs. Jan Dugan offered a program to the teens on animal communications.

Our programming was versatile this year; we had several presenters visit us, these programs were sponsored by the New Hampshire Humanities Council, which included Ann McClellan on Sherlock Holmes, and Bob Cottrell on the history of NH state dog, the Chinook, (the highlight of the program being his Chinook, Tug, who was the perfect guest.) Wit and Wisdom presented by Jo Radnor. Authors Nancy Sporberg and Pat Piper spoke about their journey through hiking with their book "It's Not About The Hike." Author Bruce Heald talked about his book, "Gypsies of the White Mountains." We co-sponsored a few UNH speakers Bureau programs with the Upper Pemigewasset Historical Society, which included, and Shakespeare in Pop Culture with Doug Lanier, and Russ Congalton on the increase of the Loon population in NH. All of these wonderful programs were appreciated by those in attendance. We hosted the Pemi Valley Search and Rescue Team who gave us an overview of what this brave and selfless volunteer organization does to help people in distress in our White Mountains. Children's author Sharon Legasey shared her experiences on writing the book "House of Wonder".

Lincoln Public Library (Cont.)

We hosted two series of events; each had three sessions taking place over three months. The first was a Digital Editing program lead by local photography enthusiast, Ivan Strickon. Ivan shared his tips and tricks for using digital cameras, and for learning how to edit your photo using free software. The second was a financial series, co-sponsored by Flatiron Financial Services, to bring financial knowledge and savvy to the community.

We were selected to receive a LIBRI FOUNDATION grant which allowed us to select \$1400 worth of brand new children's and young adult books; this was made possible with matching funds from the FOLL.

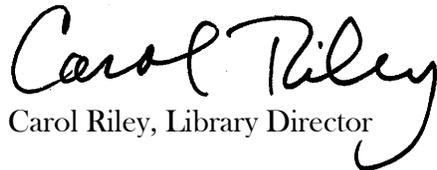
Two new programs this year...We joined forces with the Recreation Department to offer a Lego Club for children, and Emily Burritt, Library assistant started a MURDER AROUND THE WORLD book club.

The FRIENDS OF THE LINCOLN LIBRARY (FOLL) proved to be as busy as ever this year. They held their annual Memorial Day Weekend Plant Sale and Fall Book and Bake Sale, both with much success and the help of the Lin-Wood Community Service students. In addition to these two highly-anticipated annual fundraising events, the fundraising and membership drives provided the funds needed to purchase a movie license, museum passes, subscription to the New Hampshire Download Audio and EBOOK service, as well as subscriptions to three newspapers. The FOLL purchased a children's table and chairs and 2 high top table and chairs for the teen room. With the increase of donated artwork the FOLL also purchased additional art hanging equipment to expand our exhibit area. They purchased 2 IPADS and 1 IMAC computer with a wireless color printer to be used by the patrons. The FOLL hosted and we partnered with the Moosilauke Library our annual Halloween party, and despite the weather we had over 300 kids join us for treats and games. Loon Mountain donated a Cotton Candy Machine and SNO-CONE machine to add to this fun event.

The FOLL hosted their annual meeting in February, which also commemorated their 10th anniversary in the new Jean's Playhouse with PRESSURE'S ON as their entertainment; they had over 225 people in attendance.

Thank you for your continued support of the Lincoln Public Library.

Respectfully submitted,


Carol Riley, Library Director



Lincoln's first library (located next to the current Flapjacks building on Church Street) 1905

Lincoln-Woodstock Recreation Department

Annual Report for 2013

Program Highlights

The Lincoln Woodstock Recreation Department strives to offer many diverse program choices to meet a broad range of interests like Senior Citizen Trips including the annual trips for Fall Foliage, the Fryeburg Fair, and Holiday Shopping; Youth programming including the After School Program, Elementary Open Gyms, Middle and High School Open Gyms, Youth Swim Lessons, Lego Club, Hershey Track & Field, Teacher Workshop Fun Days, T-ball, Softball, Baseball, Adventure Camp, Kanc Kamp, Fishing Derby, Challenger Soccer Camp, Golf Lessons, Outing Club, Youth Basketball, Kanc Pre-Ski Lessons, Kanc Carvers Learn-2 -Turn Ski Lessons, Kanc Carvers Learn-2-Race Lessons, School Vacation Week Programs, Fall Youth Soccer, Softball Pitching, Open Gym, Indoor Soccer; Adult programming including the Adult Coed Pickup Basketball, Zumba, Adult Coed Softball, and Adult coed Soccer; and events for all ages including the Annual Memorial Golf Tournament, 4th of July games & BBQ, the Just For Kids Holiday Shopping event, the Memorial Day Yard Sale, and the Kanc-a-thon.

New for 2013

Father Roger Bilodeau Community Center Building – New entry way rugs, the back office area was painted, a new keypad entry system was installed on the main entrance, new window blinds were installed in the multi purpose room and office area, the property was made safer with the leveling of the old foundation walls and the area beneath the new slope was made ready for the new community garden's community build in the spring of 2014.

Lin-Wood Food Pantry – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2013! Some of our more generous donors were: Pemi Valley Church, Coolidge Homeowners Association, The Mtn. Club Hotel, Exit 32 Apparel, LLP, The Chamber of Commerce Holiday Dinner Event, the Hobo Railroad "Ride the Rails for Hunger" event, The Whale's Tale Waterpark, The Lincoln-Woodstock Rotary, The Cub Scouts, Planet Aid provides 2 cents per pound of clothing from their area yellow containers, White Mountain Bagel, the Lin-Wood Booster club's 5K "race for hunger", and the Lincoln Price Chopper for holding "fill a van" food drives for the Food Pantry throughout the year!

The Kanc Recreation Ski & Recreation Area – The "Kanc" improvements for this year included construction of a new storage shed at the top of the slope, replacement of the rotted boards on the slope side benches, the groomer seats were re-upholstered, the slope erosion was repaired and area was re-seeded, and the building of a new bull wheel and replacement of the rope for the rope tow. In the fall the Groomer underwent major repairs thanks to the staff and considerable assets from Cannon Mountain in Franconia State Park!

Lincoln-Woodstock Community Ball Field – The field was limed and fertilized this year. The concession stand/ storage building soffits were re-installed and the men's bathroom door was replaced.

Lincoln-Woodstock Friends of Recreation – 2013 officers: President- Danielle Avery; Vice-President, - Kim Pickering; Treasurer – Tammy Ham; Secretary – Rebecca Manning. This group coordinates and staff many fundraising and non-fundraising events throughout the year. Fundraising events include: the Memorial Day Yard Sale, and the Kanc-a-thon. The non-fundraising "community pride" events include: 4th of July games & BBQ,

Recreation Department (Cont.)

Memorial Golf Tournament, and the Just for Kids Holiday Shopping event. Each event benefits the Lincoln-Woodstock community.

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

Looking Forward

In August we welcomed our new Recreation Program Coordinator, Justin Chaffee to the Department. Justin is a PSU graduate, and previous to coming here had worked in municipal recreation with the Town of Ossipee. Justin has been a great addition to our staff!

Special Thanks

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

Respectfully Submitted,

Tara Tower, CPRP



LWRD Recreation Director

Recreation Department (Cont.)

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

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

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

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

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

Solid Waste Facility Annual Report 2013

WE FINALLY DID IT!!! In 2013 we took in our \$1,000,000th revenue dollar. From 2008 until the end of 2013, we will have taken in \$ 1,061,071 in total revenue. This represents more than \$500,000 dollars that have been returned to the General Funds of the Towns of Lincoln and Woodstock, and all of this is due to recycling as well as tipping fees. We also received a Grant for the purchase of a new vertical bailer, as well as a grant for the purchase of a 40 yard open top container from "NH the Beautiful," totaling \$4800. In 2014, we will again be hosting a Hazardous Waste Collection day, so stay tuned for more information on that as I am anticipating it will be in the fall of 2014, so that people will have time to participate. Also in 2014, I have been asked to look at accomplishing 2 projects; one is to compare the rates for disposal of electronics, as we now take in allot less than we pay out to dispose of these TV,s and computer screens and it is affecting the budget. Also, I have been asked to look at other ways to dispose of brush other than burning due to complaints by local taxpayers. If you have any suggestions, please do not hesitate to stop in, as it will affect anyone who currently brings brush to the facility now. In 2013, the day to day management of the Lincoln and Woodstock Solid Waste Facility was changed from being run by a co-administrator from each of the two participating towns to being managed by the Town of Lincoln's Town Manager, which is currently Butch Burbank. The Lincoln and Woodstock Solid Waste Board still exist to oversee the policy and major decisions and to direct the Town Manager as needed. This should be a good thing as it will speed up any day to day decisions or concerns that may arise out of operational questions or problems. In closing, I would like to say that we are here to assist any and all of you in the disposal of your Solid Waste. My Staff and I welcome any suggestions that you may have and appreciate all your help in the continued recycling efforts that you do each and every day.

I

	Amount	Cost	Revenue	Cost Avoidance
Co-Mingle	243/tn	\$6916	\$0	\$20,412
MSW	796/tn	\$68,628	\$0	\$0
C&D	411/tn	\$38,433	\$34,255	\$0
Newsprint	42/tn	\$0	\$2,822	\$3,528
Scrap Steel	62/tn	\$0	\$14,438	\$5,208
Cardboard	160/tn	\$0	\$16,984	\$13,440
Aluminum Cans	10,200/lbs	\$0	\$5,304	\$420
Textiles	7.5/tn	\$0	\$0	\$630
Brush	3000/yd/est	\$0	\$0	\$0
Waste Oil	1000/gal/est	\$0	\$0	\$0
Fryolator Grease	500/gal/est	\$0	\$0	\$0
Compost	100/yd/est	\$1000	\$0	\$0
Totals		\$114,977	\$73,803	\$43,638

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



“Partnering to make recycling strong through economic and environmentally sound solutions”

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234
 Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402
 E-mail: info@nrna.net Web Site: www.nrra.net

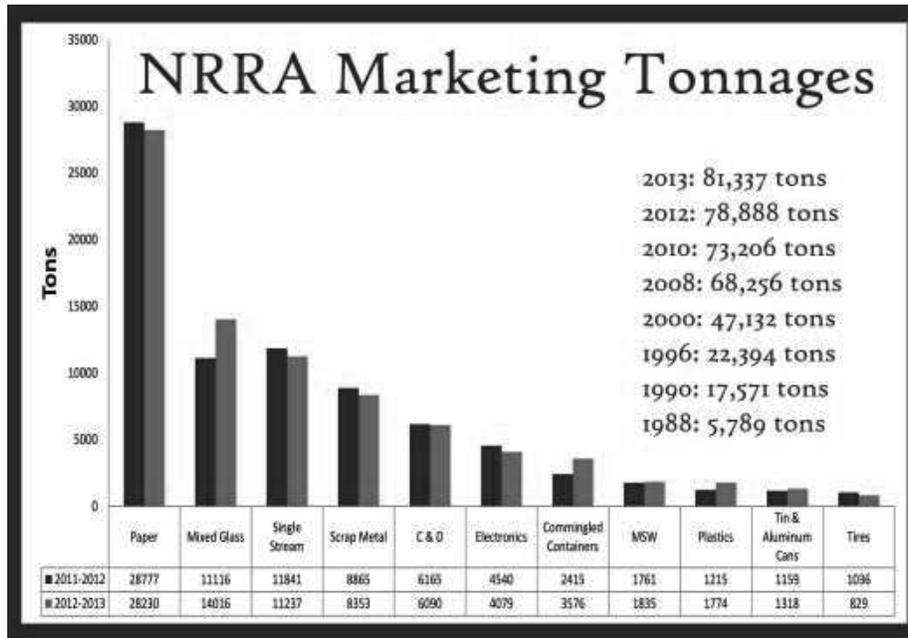
Dear NRRA Member,

As a member of Northeast Resource Recovery Association (NRRA), your community has access to all the services of this first in the nation, 33-year old recycling cooperative. Your member-driven organization provides you with:

- Up-to-date **Technical Assistance** in waste reduction and recycling including solid waste contract negotiations;
- **Cooperative Marketing** to maximize pricing and **Cooperative Purchasing** to minimize costs;
- Current **Market Conditions** and Latest **Recycling Trends, both regionally and nationwide;**
- **Innovative Programs** (i.e. Dual Stream, Consolidation and Single Stream);
- **Educational and Networking Opportunities** through our Annual Recycling Conference, our new Bi-weekly “Full of Scrap” email news, monthly Marketing meetings, website, and Fall Facility Tours;
- **School Recycling Club** - a program to assist schools to promote or advance their recycling efforts;
- **NH DES Continuing Ed Credits;**
- **NH the Beautiful Signs, Grants, Bins and Recyclemobiles.**

The membership has grown to include more than 400 municipalities, businesses and individuals in New Hampshire, Vermont, Massachusetts, Connecticut and Maine. NRRA, as a non-profit organization, is unique in that we do not charge a “brokerage fee” or work to maximize profit gains, but rather has a minimal “Co-op” Fee” which is re-invested to further your recycling programs and solid waste reduction efforts in schools and municipalities.

Through your continued support and dedication, NRRA has assisted our members to recycle over 81,337 tons in fiscal year 2012-2013!



Please contact NRRA at 800-223-0150 / 603-736-4401 or visit our website at www.nrra.net



"Partnering to make recycling strong through economic and environmentally sound solutions"

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234
 Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402
 E-mail: info@nrna.net Web Site: www.nrra.net

Town of Lincoln, NH

Congratulations for being such active recyclers!

Below please find information on the positive impact this recycling has had on your environment.

The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

Recyclable Material	Amount Recycled In 2013	Environmental Impact! Here is <u>only one</u> benefit of using this recycled material rather than natural resources (raw materials) to manufacture new products.
Aluminum Cans	10,200 lbs.	Conserved enough energy to run a television for 1,037,952 hours!
Fibers	179.67 tons	Saved 3,054 trees!

Tax Collector Annual Report 2013

MS-61

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

TAX COLLECTOR'S REPORT For the Municipality of LINCOLN Year Ending 2013

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)				
			2012				
Property Taxes	#3110		\$920,515.80				
Resident Taxes	#3180						
Land Use Change	#3120						
Yield Taxes	#3185						
Excavation Tax @ \$.02/yd	#3187						
Utility Charges	#3189						
Property Tax Credit Balance**		< >					
Other Tax or Charges Credit Balance**		< >	\$30.00				
TAXES COMMITTED THIS YEAR			For DRA Use Only				
Property Taxes	#3110	\$9,656,289.00					
Resident Taxes	#3180						
Land Use Change	#3120						
Yield Taxes	#3185						
Excavation Tax @ \$.02/yd	#3187						
Utility Charges	#3189						
Other Charges						\$1,271.50	
OVERPAYMENT REFUNDS							
Property Taxes	#3110	\$23,428.02					
Resident Taxes	#3180						
Land Use Change	#3120						
Yield Taxes	#3185						
Excavation Tax @ \$.02/yd	#3187						
Cost before lien			\$2,533.00				
Interest - Late Tax	#3190	\$6,023.75	\$24,926.56				
Resident Tax Penalty	#3190						
TOTAL DEBITS		\$9,685,740.77	\$949,276.86	\$	\$		

*This amount should be the same as the last year's ending balance. If not, please explain.

**Enter as a negative. This is the amount of this year's amounts pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant & therefore in line #3110 as postive amount for this year's levy.

Tax Collector Annual Report 2013 (Cont.)

MS-61

TAX COLLECTOR'S REPORT For the Municipality of LINCOLN Year Ending 2013

CREDITS

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2012		
Property Taxes	\$9,228,106.41	\$663,474.60		
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest (include lien conversion)	\$6,023.75	\$24,926.56		
Penalties				
Excavation Tax @ \$.02/yd				
Utility Charges				
Conversion to Lien (principal only)		\$198,727.20		
Other charges		\$1,301.50		
DISCOUNTS ALLOWED				
ABATEMENTS MADE	\$23,250.00	\$60,847.00		
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	\$465,776.61			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
Property Tax Credit Balance**	-37416			
Other Tax or Charges Credit Balance**	< >			
TOTAL CREDITS	\$9,685,740.77	\$949,276.86	\$	\$

**Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a
(Be sure to include a positive amount in the appropriate taxes or charges actually remitted to the treasurer).

MS-61

Tax Collector Annual Report 2013 (Cont.)

MS-61

TAX COLLECTOR'S REPORT For the Municipality of LINCOLN Year Ending 2013

DEBITS

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2012	2011	2010	2009-2003
Unredeemed Liens Balance - Beg. Of Year		\$131,665.91	\$124,106.89	\$84,501.98
Liens Executed During Fiscal Year	\$211,416.12			
Interest & Costs Collected (After Lien Execution)	\$7,785.80	\$22,308.27	\$40,713.63	37526.78
TOTAL DEBITS	\$219,201.92	\$153,974.18	\$164,820.52	\$122,028.76

CREDITS

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2012	2011	2010	2009-2003
Redemptions		\$155,463.49	\$99,158.28	\$119,520.28	\$68,370.17
Interest & Costs Collected (After Lien Execution)	#3190	\$7,226.80	\$22,552.27	\$40,969.63	37604.78
Abatements of Unredeemed Liens		\$826.17			
Liens Deeded to Municipality					
Unredeemed Liens Balance - End of Year	#1110	\$55,685.46	\$32,263.63	\$4,330.61	\$16,053.81
TOTAL CREDITS		\$219,201.92	\$153,974.18	\$164,820.52	\$122,028.76

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? _____ YES

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

TAX COLLECTOR'S SIGNATURE  DATE _____

MS-61

Town Clerk's Report Annual Report 2013

(unaudited)

Cash on hand January 1, 2013	\$	250.00
2013 Motor Vehicle Registrations	\$	297,086.00
2013 Dog Licenses	\$	910.00
Town of Lincoln	\$	910.00
State of New Hampshire Fees	\$	512.50
2013 Dog Late Fees & Fines	\$	471.00
2013 Vitals-Birth, Marr. & Death	\$	662.00
Town of Lincoln Fees	\$	662.00
State of New Hampshire Fees	\$	1,828.00
2013 UCC Filings	\$	855.00
2013 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines	\$	659.96
TOTAL RECEIPTS		\$ 303,234.46

Remittances to Treasurer

Cash on hand December 31, 2013	\$	250.00
2013 Motor Vehicle Registrations	\$	297,086.00
2013 Dog Licenses	\$	910.00
Town of Lincoln Fees	\$	910.00
State of New Hampshire Fees	\$	512.50
2013 Dog Late Fees & Fines	\$	471.00
2013 Vitals-Birth, Marr. & Death	\$	662.00
Town of Lincoln Fees	\$	662.00
State of New Hampshire Fees	\$	1,828.00
2013 UCC Filings	\$	855.00
2013 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines	\$	659.96
TOTAL RECEIPTS		\$ 303,234.46

Respectfully Submitted,



Susan Whitman
Town Clerk

2013 Statement of Appropriations Taxes Assessed and Tax Rate

Town Share of Rate:

Appropriations	\$ 5,793,934
Less: Revenues	\$ 1,575,603
Less: Shared Revenues	\$ -
Add: Overlay	\$ 151,342
Add: War Service Credits	\$ 45,500

Net Town Appropriation \$ 4,415,173

Approved Town Tax Rate \$ 5.92 46% of Total Rate

Local School Share of Rate:

School Appropriations - Lincoln	\$ 3,838,751
Less: State Education Taxes	\$ 1,910,389
Less: Adequate Education Grant	\$ -
Net Local School Appropriation	<u>\$ 1,928,362</u>

Approved Local School Tax Rate \$ 2.58 20% of Total Rate

State Education Share of Rate:

Equalized Valuation (no utilities) 784,554,011x2.435	<u>\$ 1,910,389</u>
Divided by Local Assessed Valuation (no utilities) 737,069,014	
Excess State Education Taxes to be Remitted to State	\$ -

Approved State School Tax Rate \$ 2.59 20% of Total Rate

County Share of Rate:

County Assessment	\$ 1,306,173
Less: Shared Revenues	\$ -

Net County Appropriations \$ 1,306,173

Approved County Tax Rate \$ 1.75 14% of Total Rate

TOTAL TAX RATE

\$ 12.84 100%

Commitment Analysis:

Total Property Taxes Assessed	\$ 9,560,097
Less: War Service Credits	<u>\$ 45,500</u>
Total Property Tax Commitment	<u>\$ 9,514,597</u>

Proof of Rate:

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$ 737,069,014	\$ 2.59	\$ 1,910,389
All Other Taxes	\$ 746,447,714	\$ 10.25	<u>\$ 7,649,708</u>
TOTAL			<u>\$ 9,560,097</u>

Treasurer's Year End Balance Sheet

December 31, 2013

Bank Balances

NH Public Deposit Investment Pool-General	4,472.46
NH Public Deposit Investment Water Treat Cell	70,195.50
NH Public Deposit Investment Sewer Tap	33,260.21
Citizens Bank - General	20,123.72
Citizens Bank - Investment	3,121,876.80
Citizens Bank - Target	125,000.00
Citizens Bank - Escrow / South Peak	2,000.01
Bank of New Hampshire - Sewer Tap	172,090.11
Bank of New Hampshire - Water Tap	172,922.53
Bank of New Hampshire - Water Treatment Cell	95,494.33
Bank of New Hampshire - Lease/Escrow	637.71

3,818,073.38

Fund Balances

General Fund/Police Detail	3,271,472.98
Sewer Tap Fee	205,350.32
Water Tap Fee	172,922.53
Water Treatment Cell	165,689.83
Lease / Escrow	637.71
Escrow / South Peak	<u>2,000.01</u>

3,818,073.38

**Submitted by: Wendy J. Tanner
Town Treasurer**

2013 Trustees of the Trust Funds (Unaudited)

Account Name	Beginning Balance 1/1/13	Deposits	Expenses	YTD Interest	Ending Balance 12/31/13
Solid Waste Facility Improv.	\$ 35,825.93	\$ 10,000.00	\$ 10,666.23	\$ 4.65	\$ 35,164.35
Fire Truck & Equipment	\$ 51,591.22	\$ 40,000.00		\$ 7.81	\$ 91,599.03
Revaluation	\$ 18,810.35	\$ 20,000.00	\$ 24,608.00	\$ 1.65	\$ 14,204.00
Public Works Vehicles	\$ 90,109.63	\$ 56,000.00	\$ 40,771.64	\$ 10.83	\$ 105,348.82
Police Dept. Equipment	\$ 9,293.20	\$ 12,000.00		\$ 1.41	\$ 21,294.61
Sewer System Rehab.	\$ 32,211.60	\$ 185,000.00	\$ 26,721.80	\$ 4.97	\$ 190,494.77
Water System Rehab.	\$ 168,247.42	\$ 305,500.00	\$ 81,498.22	\$ 24.91	\$ 392,274.11
Road & Street Reconstruction	\$ 151,621.98	\$ 230,000.00	\$ 224,170.95	\$ 21.04	\$ 157,472.07
Engineering & Planning	\$ 209.11	\$ 10,000.00		\$ 0.03	\$ 10,209.14
Roland Dubois Settlement	\$ 269,732.23	\$ 40,836.81		\$ 40.24	\$ 310,609.28
Kanc Rec Area Equipment	\$ 70,617.50	\$ 4,500.00	\$ 3,785.00	\$ 10.48	\$ 71,342.98
Memorial Park	\$ 100.49			\$ -	\$ 100.49
Cemetery Trust Fund	\$ 61,095.31			\$ 9.12	\$ 61,104.43
Community Bldg Exp. Trust	\$ 9,748.68	\$ 5,000.00	\$ 11,944.81	\$ 1.25	\$ 2,805.12
Cemetery Maint Exp Trust	\$ 19,412.97	\$ 3,350.00		\$ 2.88	\$ 22,765.85
Property & Bldg Maint.	\$ 24,229.33	\$ 45,901.60	\$ 49,695.89	\$ 2.79	\$ 20,437.83
Village Core	\$ 33,698.30			\$ 5.06	\$ 33,703.36
Employee Separation	\$8,741.46	\$ 10,000.00	\$ 8,870.87	\$ 1.29	\$ 9,871.88
Library Technology	\$ 2,088.03		\$ 786.15	\$ 0.34	\$ 1,302.22
Library Building	\$ 5,180.55			\$ 0.75	\$ 5,181.30
Total	\$ 1,062,565.29	\$ 978,088.41	\$ 483,519.56	\$ 151.50	\$ 1,557,285.64
Respectfully submitted, Lutz Wallem and James Spanos, Trustees of the Trust Funds					

2013 Summary of Valuation

Value of Land Only:

Current Use	\$	52,350
Residential		155,986,150
Commercail/Industrial		31,678,950
		31,678,950

Total Value of Taxable Land **\$ 187,717,450**

Value of Buildings Only:

Residential	\$	474,949,750
Manufactured Housing		2,522,600
Commerical/Industrial		74,538,414
		74,538,414

Total Value of Taxable Buildings **\$ 552,010,764**

Total Value of Public Utilities **\$ 9,378,700**

Total Value Before Exemptions **\$ 749,106,914**

Less: Value of Elderly Exemptions (2,644,200)

Less: Value of Blind Exemptions (15,000)

Total Valuation on Which Tax Rate is Computed **\$ 746,447,714**

Less: Public Utilities (9,378,700)

Net Valuation without utilities on which tax rate for state
education tax is computed **\$ 737,069,014**

2013 Statement of Estimated and Actual Revenues (unaudited)

		2013 BUDGET	2013 ACTUAL
<u>Revenue from Taxes:</u>			
3186-000	Payment in lieu of taxes	179,425.00	175,112.00
3190-000	Interest on Taxes	49,000.00	140,463.18
<u>Revenue from Licenses, Permits & Fees:</u>			
3210-000	UCC Fees	1,000.00	855.00
3210-001	Application Fees	3,200.00	5,993.63
3210-003	Sign Permits	200.00	313.30
3220-000	Motor Vehicle Fees	250,000.00	295,067.00
3290-000	Dog Licenses	1,000.00	1,381.00
3290-001	Misc Income/NSF	400.00	671.96
3290-002	Vital Records	700.00	657.00
3290-009	Cable TV Franchise Fees	54,000.00	52,834.57
<u>Revenue from Other Governments:</u>			
3352-000	Meals & Room Tax Distribution	70,000.00	73,972.66
3353-000	Highway Block Grant	27,396.00	27,823.94
3359-000	Water Filtration Grant	37,827.00	29,963.22
3359-000	Rail Road Fund	200.00	
3311-3319	FEMA & Mangament Cost		
3379-000	School Resource Officer	48,110.00	29,227.87
3379-000	NH DOT		0.00
3379-300	TOW - SW	187,926.00	165,299.91
3379-301	TOW - RC	116,918.00	116,138.72
3379-302	TOW - CB	52,698.00	51,872.50
<u>Revenue from Charges for Services:</u>			
3401-100	Ex. Misc Income/NSF	3,000.00	32,905.55
3401-200	PD - Misc Income	2,000.00	1,048.52
3401-201	PD - Grant Revenue	19,154.00	7,808.40
3401-202	PD - Parking Tickets	2,000.00	2,001.00
3401-203	PD - Court Reimbursements	3,500.00	2,804.53
3401-203	PD - False Alarms		10.00
3401-207	PD - Copies of Reports	1,000.00	1,010.00
3401-300	FD - Misc Income		50.00
3401-500	PW - Misc Income		110.00
3401-600	SW - Misc Income		162.50
3401-602	SW - Recycling Rev	15,000.00	15,146.78
3401-603	SW - Tipping Rev	20,000.00	24,109.89
3401-604	SW - Grant		1,800.00
3401-700	WT - Misc Inome	3,725.00	3,719.62
3401-703	WT - Water Meter Equipment		105.00
3401-800	RC - Misc Income		150.00
3401-802	RC - Ski Area Rev	16,000.00	20,281.00
3401-801	RC - Grant	200.00	
3401-803	RC - Summer Camp	8,000.00	10,716.96
3401-807	RC - Adventure Campe	6,000.00	6,210.00
3401-804	CB - Grafton Sr.	5,979.00	5,899.59
3401-805	CB - Child Care	11,142.00	11,146.20
3401-806	CB - After School	5,750.00	7,370.50
3401-808	CB - Misc Income	1,550.00	432.00
3401-902	LB - Equip User Fees	1,000.00	1,216.00
<u>Revenue from Miscellaneous:</u>			
3501-000	Sale of Cemetery Lots	1,000.00	1,950.00
3501-001	Sale of Town Property		18,350.50
3502-000	Interest on Deposits	800.00	275.27
3506-600	Insurance Reimbursement		4,174.68
3503-002	Lease Town Property	2,000.00	2,938.92
3508-001	Loon Mtn Donation Settlement	37,000.00	40,836.81
<u>Revenues from Interfund Operating Transfers In:</u>			
3912-000	From Special Revenue Funds	40,350.00	
<u>Other Revenue Sources</u>			
3934-000	Proc from Long Term Bonds		
TOTAL REVENUES		\$ 1,286,150.00	\$ 1,392,387.68

2013 Detailed Statement of Payments

(unaudited)

	<i>2013 Budgeted</i>	<i>2013 Expended</i>	<i>(Over) Under Budget</i>
GENERAL GOVERNMENT			
<i>Executive</i>			
Payroll	133,372.00	134,004.04	(632.04)
Public Officials Payroll	22,626.00	21,995.76	630.24
Telephone	4,000.00	4,043.75	(43.75)
Dues, Travel & Conferences	11,970.00	10,630.18	1,339.82
Contracted Services	81,993.00	92,798.97	(10,805.97)
Materials & Supplies	11,500.00	13,347.25	(1,847.25)
Subtotal Executive	\$ 265,461.00	\$ 276,819.95	\$ (11,358.95)
<i>Tax Collector/Town Clerk</i>			
Payroll	20,477.00	20,569.20	(92.20)
Payroll Officials	23,880.00	20,383.40	3,496.60
Payroll Deputy Clerk	0.00	3,995.92	(3,995.92)
Dues, Travel & Conferences	855.00	746.87	108.13
Contracted Services	10,501.00	8,074.89	2,426.11
Materials & Supplies	2,109.00	1,564.69	544.31
Subtotal Elections	\$ 57,822.00	\$ 55,334.97	\$ 2,487.03
<i>Elections</i>			
Payroll-Elections	960.00	1,017.51	(57.51)
Contracted Services	100.00	18.75	81.25
Materials & Supplies	275.00	160.57	114.43
Subtotal Elections	\$ 1,335.00	\$ 1,196.83	\$ 138.17
<i>Legal Expenses</i>			
	50,000.00	97,287.18	\$ (47,287.18)
Subtotal Legal Expenses	\$ 50,000.00	\$ 97,287.18	\$ (47,287.18)
<i>Personnel Administration</i>			
HealthTrust Health Insurance	194,809.00	171,940.86	22,868.14
Health/Dental Insurance Uion	134,494.00	129,364.65	5,129.35
Life Insurance	7,100.00	10,750.98	(3,650.98)
Disability Insurance	11,700.00	9,874.39	1,825.61
Dental Plan Employee	10,949.00	6,758.22	4,190.78
FICA Tax Expense	68,984.00	69,595.46	(611.46)
Medicare Tax Expense	25,230.00	23,921.32	1,308.68
Pension Contribution-Police	170,019.00	109,287.07	60,731.93
Pension Contribution-Others	82,000.00	79,616.44	2,383.56
Unemployment Compensation	5,090.00	5,090.00	-
Workers' Compensation	13,000.00	4,758.71	8,241.29
Performance Bonus	5,000.00	1,800.00	3,200.00
Subtotal Personnel Administration	\$ 728,375.00	\$ 622,758.10	\$ 105,616.90
<i>Planning</i>			
Payroll	37,310.00	39,724.80	(2,414.80)
Employment Training & Expenses	1,200.00	978.37	221.63
Dues, Travel & Conferences	3,788.00	3,973.08	(185.08)
Contracted Services	9,600.00	13,578.38	(3,978.38)
Materials & Supplies	1,175.00	516.50	658.50
Subtotal Planning	\$ 53,073.00	\$ 58,771.13	\$ (5,698.13)
			(Over)

2013 Detailed Statement of Payments

(unaudited)

	2013 <i>Budgeted</i>	2013 <i>Expended</i>	<i>(Over)</i> <i>Under</i> <i>Budget</i>
GENERAL GOVERNMENT (Continued)			
<i>Town Building</i>			
Contracted Services	1,600.00	3,187.00	(1,587.00)
Electricity	18,500.00	16,621.95	1,878.05
Heating Oil	6,000.00	3,272.53	2,727.47
Materials & Supplies	4,500.00	4,772.28	(272.28)
Building & Property Maintenance	23,475.00	21,017.90	2,457.10
<i>Subtotal Town Building</i>	\$ 54,075.00	\$ 48,871.66	\$ 5,203.34
<i>Cemetery</i>			
Payroll	6,825.00	6,989.04	(164.04)
Materials & Supplies	4,900.00	2,084.85	2,815.15
Fuel - Equipment & Vehicles	600.00	646.49	(46.49)
Equipment	200.00	0.00	200.00
<i>Subtotal Cemetery</i>	\$ 12,525.00	\$ 9,720.38	\$ 2,804.62
<i>Insurances</i>			
Property Liability	36,949.00	36,949.00	-
<i>Subtotal Insurances</i>	\$ 36,949.00	\$ 36,949.00	\$ -
<i>Contingency</i>			
<i>Subtotal Contingency</i>	\$ -	\$ -	\$ -
<i>Discounts-Abatements-Refunds</i>			
Overlay	-	-	-
Abatements & Refunds	-	5,309.48	(5,309.48)
<i>Subtotal Discounts-Abatements-Refunds</i>	\$ -	\$ 5,309.48	\$ (5,309.48)
Total General Government	\$ 1,259,615.00	\$ 1,213,018.68	\$ 46,596.32
PUBLIC SAFETY			
<i>Police</i>			
Payroll	776,828.00	712,810.04	64,017.96
Payroll-Overtime	20,000.00	25,299.78	(5,299.78)
Payroll-Overtime Holidays	24,000.00	18,609.37	5,390.63
Grant Expenditures	9,154.00	-	9,154.00
Telephone	8,000.00	11,382.23	(3,382.23)
Dues, Training, Travel & Conferences	12,000.00	11,719.60	280.40
Contracted Services	70,964.00	69,341.96	1,622.04
Materials & Supplies	6,000.00	5,204.66	795.34
Vehicles- Fuel & Maint.	29,000.00	34,364.51	(5,364.51)
Uniforms & Personal Equipment	8,200.00	8,927.53	(727.53)
Equipment	5,000.00	6,519.68	(1,519.68)
<i>Subtotal Police</i>	\$ 969,146.00	\$ 904,179.36	\$ 64,966.64

2013 Detailed Statement of Payments

(unaudited)

	2013 <i>Budgeted</i>	2013 <i>Expended</i>	<i>(Over) Under Budget</i>
PUBLIC SAFETY (Continued)			
<i>Fire</i>			
Payroll	36,753.00	33,232.06	3,520.94
Telephone	1,200.00	1,676.91	(476.91)
Employment Training/Expense	5,900.00	1,475.92	4,424.08
Dues/Travel/Conference	1,000.00	2,494.42	(1,494.42)
Contracted Services	22,950.00	15,339.56	7,610.44
Electricity	1,700.00	1,481.88	218.12
Heating Fuel	6,530.00	4,600.29	1,929.71
Materials & Supplies	1,800.00	2,060.58	(260.58)
Fuel - Vehicles & Equipment	2,525.00	2,712.42	(187.42)
Equipment	21,882.00	41,514.42	(19,632.42)
Fire Details & Equipment	2,000.00	0.00	2,000.00
Subtotal Fire	\$ 104,240.00	\$ 106,588.46	\$ (2,348.46)
<i>Emergency Management</i>			
Payroll	2,600.00	2,600.00	0.00
Employment Training & Expenses	1,000.00	683.86	316.14
Contracted Services	3,000.00	2,755.07	244.93
Materials & Supplies	1,000.00	1,032.54	(32.54)
Equipment	1,000.00	1,113.48	(113.48)
Subtotal Civil Defense	\$ 8,600.00	\$ 8,184.95	\$ 415.05
TOTAL PUBLIC SAFETY	\$ 1,081,986.00	\$ 1,018,952.77	\$ 63,033.23
HIGHWAYS & STREETS			
<i>Public Works</i>			
Payroll	157,941.00	157,216.70	724.30
Payrol Overtime	13,100.00	13,301.16	(201.16)
Telephone	2,700.00	2,823.67	(123.67)
Dues, Travel & Conferences	200.00	85.00	115.00
Contracted Services	7,250.00	8,076.66	(826.66)
Electricity	3,500.00	2,550.46	949.54
Heating Fuel	6,690.00	5,645.29	1,044.71
Materials & Supplies	10,500.00	10,799.25	(299.25)
Fuel - Equipment & Vehicles	22,888.00	18,797.61	4,090.39
Sand & Salt	19,000.00	25,626.28	(6,626.28)
Equipment	2,100.00	6,459.59	(4,359.59)
Uniforms	2,500.00	2,482.27	17.73
General Repairs - Equipment	40,000.00	15,892.83	24,107.17
Highway Block Grant (See Below)	27,396.00	-	27,396.00
Subtotal Public Works	\$ 315,765.00	\$ 269,756.77	\$ 46,008.23

2013 Detailed Statement of Payments

(unaudited)

	2013 <i>Budgeted</i>	2013 <i>Expended</i>	<i>(Over) Under Budget</i>
HIGHWAYS & STREETS (Continued)			
<i>Street Lights</i>	44,000.00	42,181.95	1,818.05
Subtotal Street Lights	\$ 44,000.00	\$ 42,181.95	\$ 1,818.05
TOTAL HIGHWAYS & STREETS	\$ 359,765.00	\$ 311,938.72	\$ 47,826.28
SANITATION			
Solid Waste			
Payroll	122,414.00	120,698.48	1,715.52
Payroll - Part-Time	3,000.00	3,492.00	(492.00)
Telephone & Alarms	1,500.00	1,393.42	106.58
Dues, Travel & Conferences	600.00	400.00	200.00
Contracted Services	175,450.00	147,010.10	28,439.90
Electricity	3,975.00	3,455.53	519.47
Materials & Supplies	3,000.00	587.83	2,412.17
Contingency	1,000.00	-	1,000.00
Repairs & Equipment	11,000.00	9,092.08	1,907.92
Uniforms	1,500.00	851.35	648.65
Grant			-
Subtotal Solid Waste	\$ 323,439.00	\$ 286,980.79	\$ 36,458.21
Sewer			
Contracted Services	195,218.00	198,259.92	-3,041.92
Electricity	6,866.00	4,063.14	2,802.86
General Repairs & Equipment	15,000.00	7,273.96	7,726.04
Subtotal Sewer	\$ 217,084.00	\$ 209,597.02	\$ 7,486.98
TOTAL SANITATION	\$ 540,523.00	\$ 496,577.81	\$ 43,945.19
WATER DISTRIBUTION & TREATMENT			
Payroll	51,478.00	44,207.39	7,270.61
Payroll Overtime	8,700.00	9,093.59	(393.59)
Telephone & Alarms	4,500.00	4,989.13	(489.13)
Employment Training & Expenses	600.00	393.00	207.00
Dues, Travel & Conferences	1,670.00	898.00	772.00
Contracted Services	32,992.00	32,716.66	275.34
Electricity	119,312.00	111,304.89	8,007.11
Heating Fuel	23,717.00	18,900.86	4,816.14
Materials & Supplies	3,000.00	2,102.93	897.07
Equipment	-	3,647.08	(3,647.08)
Chemicals	39,000.00	43,721.53	(4,721.53)
Uniforms	500.00	406.20	93.80
General Repairs & Equipment	20,000.00	45,955.85	(25,955.85)
U.S.G.S. Monitoring	8,000.00	7,439.25	560.75
Subtotal Water	\$ 313,469.00	\$ 325,776.36	\$ (12,307.36)
TOTAL WATER DIST. & TREATMENT	\$ 313,469.00	\$ 325,776.36	\$ (12,307.36)

2013 Detailed Statement of Payments (unaudited)

	2013 <i>Budgeted</i>	2013 <i>Expended</i>	<i>(Over) Under Budget</i>
HEALTH & WELFARE			
<i>Health Appropriations</i>	51,165.00	51,165.00	-
Subtotal Health Appropriations	\$ 51,165.00	\$ 51,165.00	\$ -
<i>Welfare</i>			
Rent Assistance	23,000.00	18,986.30	4,013.70
Food/Medical/Etc.	1,500.00	1,479.71	20.29
Electricity	2,500.00	3,452.35	(952.35)
Heat	3,000.00	2,237.06	762.94
Subtotal Welfare	\$ 30,000.00	\$ 26,155.42	\$ 3,844.58
TOTAL HEALTH & WELFARE	\$ 81,165.00	\$ 77,320.42	\$ 3,844.58
CULTURE & RECREATION			
<i>Recreation</i>			
Payroll	123,992.00	125,085.09	(1,093.09)
Telephone	1,880.00	1,782.63	97.37
Dues, Travel & Conferences	5,434.00	5,370.03	63.97
Contracted Services	21,545.00	19,401.49	2,143.51
Electricity	9,400.00	9,549.46	(149.46)
Materials & Supplies	8,800.00	9,752.66	(952.66)
Fuel - Equipment & Vehicles	8,375.00	8,069.16	305.84
Propane	2,680.00	2,299.98	380.02
Equipment	5,650.00	5,147.41	502.59
TOL- Parks & Patriotic (Rec)	5,700.00	5,979.96	(279.96)
Subtotal Recreation	\$ 193,456.00	\$ 192,437.87	\$ 1,018.13
<i>Community Center</i>			
Payroll	53,279.00	52,020.58	1,258.42
Telephone	1,884.00	2,222.79	(338.79)
Contracted Services	1,986.00	2,125.64	(139.64)
Electricity	8,000.00	11,179.94	(3,179.94)
Heating Fuel	13,160.00	11,771.34	1,388.66
Materials/Supplies	3,400.00	3,856.00	(456.00)
Propane	1,000.00	638.51	361.49
Bldg/Prop Maint.	3,000.00	4,230.26	(1,230.26)
Subtotal Community Center	\$ 85,709.00	\$ 88,045.06	\$ (2,336.06)
<i>Library</i>			
Payroll	66,992.00	65,113.73	1,878.27
Print Materials	5,300.00	5,679.35	(379.35)
Telephone	1,050.00	1,209.64	(159.64)
Employee Training & Expenses	1,050.00	658.00	392.00
Building Maintenance	3,000.00	3,801.77	(801.77)
Speakers & Programs	400.00	317.49	82.51
Contracted Services	2,460.00	2,980.35	(520.35)
Electricity	4,150.00	4,081.82	68.18
Heating Fuel	3,312.00	2,213.80	1,098.20
Materials & Supplies	2,400.00	2,169.00	231.00
Serials	1,300.00	1,181.56	118.44
Audio and Visual	1,200.00	1,209.50	(9.50)
Technology	1,000.00	1,000.00	-
Subtotal Library	\$ 93,614.00	\$ 91,616.01	\$ 1,997.99

2013 Detailed Statement of Payments

(unaudited)

	<i>2013 Budgeted</i>	<i>2013 Expended</i>	<i>(Over) Under Budget</i>
CULTURE & RECREATION (Continued)			
<i>Patriotic Purposes</i>	12,200.00	8,824.52	3,375.48
Subtotal Patriotic Purposes	\$ 12,200.00	\$ 8,824.52	\$ 3,375.48
TOTAL CULTURE & RECREATION	\$ 384,979.00	\$ 380,923.46	\$ 4,055.54
DEBT SERVICE			
Principal Bonds & Notes	430,100.00	430,100.00	0.00
Interest Bonds & Notes	162,244.00	162,241.90	2.10
Interest Tax Anticipation Notes	1.00	-	1.00
SUBTOTAL DEBT SERVICE	\$ 592,345.00	\$ 592,341.90	\$ 3.10
Capital Appropriations			
Police Dept Vehicles	46,000.00	45,999.94	0.06
Fire Station Repairs 2013	120,000.00	117,945.00	2,055.00
Lighting Ind. Park 2013	13,000.00	6,527.14	6,472.86
Bunker Lane Levee	25,000.00	37,298.00	(12,298.00)
Subtotal Capital Appropriations	\$ 204,000.00	\$ 207,770.08	\$ (3,770.08)
Capital Reserves			
Revaluation	20,000.00	20,000.00	-
Community Building	5,000.00	5,000.00	-
PW Vehicle	56,000.00	56,000.00	-
FD Truck/Equipment	40,000.00	40,000.00	-
Sewer Rehab.	185,000.00	185,000.00	-
Water Rehab.	305,500.00	305,500.00	-
Police Equipment	12,000.00	12,000.00	-
Roads & Streets	230,000.00	230,000.00	-
Library Technology	-	-	-
Solid Waste Improvements	10,000.00	10,000.00	-
Roland Dubois Settlement	40,836.81	40,836.81	-
Kanc Rec Equipment	4,500.00	4,500.00	-
CB Expandable Trust	-	-	-
Engineering & Planning	10,000.00	10,000.00	-
Prop/Building Maint	43,900.00	43,900.00	-
Cemetery Expandable Trust Fund	3,350.00	3,350.00	-
Library Building	-	-	-
Employee Separation	10,000.00	10,000.00	-
Subtotal Capital Reserves	\$ 976,086.81	\$ 976,086.81	\$ -
TOTAL CAPITAL OUTLAY	\$ 1,180,086.81	\$ 1,183,856.89	\$ (3,770.08)
SUBTOTAL BUDGET	\$ 5,793,933.81	\$ 5,600,707.01	\$ 193,226.80

Town of Lincoln

Town Meeting Minutes

March 12, 2013

The Annual Town Meeting, of the inhabitants of the Town of Lincoln, in the County of Grafton and State of New Hampshire, qualified to vote in town affairs, was held in the Lin-Wood Public School on Tuesday, March 12, 2013. Moderator Robert Wetherell called the meeting to order at 10:00 am. Virginia Perkins made a motion to dispense with the reading of the entire warrant until 7:30 o'clock in the evening. Charlene Boyle seconded the motion. Vote was in the affirmative – unanimous. Robert declared the polls open. Voting closed at six o'clock in the evening.

Election results of Articles 1 - 2 are as follows:

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

For Selectman – Three-year term

R. Patricia McTeague – 111 votes

Taylor Beaudin – 43 votes

Budget Committee – Three-year term

Ivan Strickon – 122 votes

Budget Committee – Two-year term

Cynthia S. Lloyd – 120 votes

Budget Committee – One-year term

Library Trustee – Three-year term

Karen E. Olivier – 129 votes

Library Trustee – Two-year term

Gail W. Tremblay – 144 votes

Library Trustee – One-year term

Joseph J. Bujeaud – 142 votes

Cemetery Trustee – Three-year term

Peter F. Govoni – 140 votes

Cemetery Trustee – Two-year term

Katrina A. Mack – 139 votes

Trustee of Trust Funds – Three-year term

James P. Spanos – 137 votes

Trustee of Trust Funds – Two-year term

Lutz N. Wallem – 124 votes

Trustee of Trust Funds – Two-year term

ARTICLE 2: To see if the Town will vote to adopt the following amendments to the Lincoln Land Use Plan Ordinance as proposed by the Planning Board.

AMENDMENT 1: To amend **Article VI-B (Lincoln Sign Ordinance)** to include:

1. General revisions to the language and outline format so the ordinance is easier to read and so the duties of the applicants and the town are more clearly stated.
2. Add a Section B. Applicability.
3. Add to Section E.2. Application contents to include street address and easement information; added an application review process and a post permit approval process.
4. Delete Section D. Application Fees – put information elsewhere.
5. Reorganize Section for Exempt Signs; made changes to E.2 Sign Classifications and Standards, combining the definitions of signs with the applicable standards instead of listing definitions and standards separately.
6. Pull all references to Special Events out of this section and put Special Events and Special Event signage in a separate section.
7. Reorganize information in sections relating to Real Estate Signs and Real Estate Off Premise Directional Signs and Subdivision Signs.
8. Add requirement that applicant include written permission by landowner permitting placement of the Off Premise Directional Signs.
9. Add a Section “Integrated Sign Plan” that adds flexibility for additional signage for multi-business properties, or singular properties of greater than 10,000 square feet or tourist attractions located in the General Use and Village Center zones.
10. Add an administrative appeals section.

YES – 114 NO – 19

AMENDMENT 2: To add **Article VI-C (Temporary Land Uses)** to include:

1. Special Events. Parts of the Sign Ordinance pertaining to special events were placed in this section.
2. Transient Vending. The original Street and Sidewalk Vendors Ordinance would be superseded by this section.
3. Temporary Land Use Signage.

YES – 114 NO – 17

AMENDMENT 3: Changes to **Site Plan Review Regulations** necessitated by changes to the Land Use Ordinance

1. Add two items to application: “anticipated attendance” and “anticipated police details”.
2. Add Site Plan requirements for plan elements and title block on the plan itself.

YES – 110 NO – 21

Moderator, Robert Wetherell called the official 2013 Town Meeting to order at 7:30 pm. Robert welcomed everyone and informed them of the importance of town meeting. He also reminded all present of the Lincoln Woodstock Public School District meeting to be held on

March 21, 2013 at the Lin-Wood Elementary School. He informed the voters that the polls will open at 2pm and close at 6pm. The official school meeting will begin at 7pm.

Robert then continued with reviewing the Moderator Rules of Procedure for town meeting.

- All cellular phones should be turned to silent.
- Each participant will treat every other participant with due respect and courtesy. The moderator will not allow personal attacks or inappropriate language.
- Anyone wishing to address the meeting will use a microphone and first be recognized by the moderator. Speakers will begin by stating his or her name. All other speakers will be considered out of order. Non-voters may speak with permission.
- Speaking will be limited to five minutes each including a warning at one minute remaining. (Time to be determined by moderator.) All new speakers who desire to speak will be giving a chance to do so before one is given a second opportunity on the same issue.
- Each Article needs a motion and a second in order to discuss it.
- Only one amendment to a motion will be allowed on the floor at any one time. No amendment to an amendment will be allowed; such proposals will be dealt with as subsequent amendments after the first amendment has been voted upon. All amendments will be submitted in writing to the moderator. The subject of the original article must be addressed in the amendment and it cannot be a negative amendment.
- The moderator can be overruled by majority of the meeting.
- State statutes do govern legal procedures not listed here.

The Pledge of Allegiance was then recited by all.

Selectmen, O.J. Robinson introduced Alfred “Butch” Burbank our new town manager to the voters. He stated that “Butch” has only been here since October 29, 2012. Many of you have had the chance to meet him at various meetings held at the town hall but for those who have not this will be the first town meeting with him. He has done an excellent job getting up to speed in helping the town move ahead in many different ways. So with that we welcome him aboard.

The Moderator then read the results of voting:

Article 1: Election of Town Officers:

Selectman: R. Patricia McTeague 111 votes (elected) –Taylor Beaudin 43 votes; Budget: 3 years - Ivan Strickon 122 votes (elected); Budget: 2 years Cynthia S. Lloyd 120 votes (elected); Library Trustee 3 years: Karen E. Olivier 129 votes (elected); Library Trustee 2 years: Gail W. Tremblay 144 votes (elected); Library Trustee 1 year: Joseph J. Bujeaud 142 votes (elected); Cemetery Trustee 3 years: Peter F. Govoni 140 votes (elected); Cemetery Trustee 2 years: Katrina A. Mack 139 votes (elected); Trustee of Trust Funds 3 years: James P. Spanos 137 votes (elected); Trustee of Trust Funds 2 years: Lutz N. Wallem 124 votes (elected).

Article 2: – Zoning Amendments:

Amendment No. 1: Yes 114 - No 19 (passed); Amendment No. 2: Yes 114 - No 17 (passed);

Amendment No. 3: Yes 110 - No 21 (passed).

Robert then proceeded with the reading of Article 3.

ARTICLE 3: To see if the Town will vote to raise and appropriate twenty five thousand dollars (\$25,000) to complete the engineering related to the East Branch Pemigewasset River Granite Block Levee, originally constructed in 1960. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.

Seconded by: O.J. Robinson

No discussion on Article 3

Article 3 passed with by voice vote unanimously

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of thirteen thousand dollars (\$13,000) for the installation of three (3) light poles and wire light at the Lincoln Business Park, with three thousand fifteen dollars (\$3,015) of said sum to come from the escrow concentration account for the lighting at the Business Park, and the remaining nine thousand nine hundred eighty five dollars (\$9,985) of said sum to be raised through taxation. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.

Seconded by: Deanna Huot

No discussion on Article 4

Article 4 passed by voice vote unanimously

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of one hundred twenty thousand dollars (\$120,000) for repairs to the Fire Station. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Deanna Huot

Seconded by: Clifton Dauphine

No discussion on Article 5

Article 5 passed by voice vote unanimously

ARTICLE: 6 To see if the Town will vote to raise and appropriate the sum of four million, five hundred eighty six thousand, four hundred fifty one dollars (\$4,586,451) 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.)

Motion made by: Paul Beaudin Jr.

Seconded by: Clifton Dauphine

No discussion on Article 6

Article 6 passed by voice vote unanimously

ARTICLE 7: To see if the Town will adopt the provisions of RSA 284-B allowing the operation of video lottery machines at a destination casino located within the Town of Lincoln.

Tarma Ham made a motion to postpone Article 7 indefinitely.
Seconded by: O.J. Robinson

Moderator Wetherell informed the voters that a Motion to postpone indefinitely is a debatable motion.

The Moderator then recognized Patricia McTeague. She stated “Article 7 is premature in that RSA: 284-B has not been adopted by the legislature.

Representative Edmond Gionet, sponsor of HB665 which included 2 NH casinos asked the Board of Selectmen to include a warrant article to gauge the level of support for a casino within the Town of Lincoln.

In 2010 the Town voted to change the General Use zone to allow for a gaming facility. If a gaming bill passes the NH Legislature, and if Lincoln receives a specific gaming proposal, then the legislative body can vote on it at a future town meeting. Therefore, we are seeking to postpone Article 7 indefinitely. At this point, I would like to invite Representative Gionet to come up and speak.”

Representative Gionet thanked the Moderator and Select Board for his opportunity to speak on his bill. He stated “Obviously you were aware of the fact last year, in the past there has been testimony given by experts that has shown that two destination casinos in NH is a formula that is best suited for casinos: one that is next to the Massachusetts border and one that is up here on Route 3 in the White Mountains. The preface of House Bill 665 is to give my town and the surrounding communities the opportunity, if they desire, to get their foot in the door and be ready for this should this legislation pass. It is a calculated risk should this legislation pass, that maybe; just maybe, there might not be any takers. That may be the reality. In Massachusetts, just recently, eleven people, eleven different people, came forward and wanted to invest in that state – in a destination casino or facilities. The whole reason behind this warrant article is so that I can go back to Concord with some sort of structure for the town and with the sentiments of our community at the point where they would support this or they are not interested. I would recommend that the town be in favor and I would move for a straw vote in favor of it. Thank you.”

The Moderator then asked if there were any other questions. Being none he asked for a vote on the amendment to postpone indefinitely.

Motion to postpone Article 7 indefinitely passed with some opposition.

The Moderator then explained about a non-binding straw vote so we could send a message to Concord to let the lawmakers know our choice as to what we might want. So if we were to take a straw poll vote now, just an unofficial non-binding vote to give Representative Gionet enough to bring back to what we want here in Lincoln.

My recommendation to that is: To see if the Town has further interest in the operation of the destination of a casino to be located within the Town of Lincoln.

Motion made by: Patricia McTeague
Seconded by: O.J. Robinson

The Moderator then asked if there were any discussion on the straw poll. He then again informed them it is a non-binding vote to let Representative Gionet know what our interest is here in Lincoln.

To see if the Town has further interest in operation of destination of a casino to be located within the Town of Lincoln.

The voice vote was to close to call.
Moderator asked for show of hands.
Yes -21
No-20

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.)

Motion made by: Marilyn Sanderson
Seconded by: Tarma Ham
No discussion on Article 8
Article 8 passed by voice vote unanimously

ARTICLE 9: To see if the Town will vote to raise and appropriate forty thousand dollars (\$40,000) 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: Steven Bomba
Seconded by: Paul Beaudin Jr.
No discussion on Article 9
Article 9 passed by voice vote unanimously

ARTICLE 10: To see if the Town will vote to raise and appropriate twenty thousand dollars (\$20,000) into the **Revaluation Capital Reserve Fund** (created in 1984, amended in 2008.) (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Marilyn Sanderson
Seconded by: Deanna Huot
No discussion on Article 10
Article 10 passed by voice vote unanimously

ARTICLE 11: To see if the Town will vote to raise and appropriate fifty six thousand dollars (\$56,000) 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: Deanna Huot
Seconded by: Clifton Dauphine
No discussion on Article 11
Article 11 passed by voice vote unanimously

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

Motion made by: Clifton Dauphine
Seconded by: Marilyn Sanderson
No discussion on Article 12
Article 12 passed by voice vote unanimously

ARTICLE 13: To see if the Town will vote to raise and appropriate one hundred eighty five thousand dollars (\$185,000) 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: Marilyn Sanderson
Some discussion
Article 13 passed by voice vote unanimously

ARTICLE 14: To see if the Town will vote to raise and appropriate three hundred five thousand five hundred dollars (\$305,500) into the **Water System Rehabilitation Capital Reserve Fund** (created in 1995). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Deanna Huot
Seconded by: Clifton Dauphine
No discussion on Article 14
Article 14 passed by voice vote unanimously

ARTICLE 15: To see if the Town will vote to raise and appropriate two hundred thirty thousand dollars (\$230,000) into the **Road and Street Reconstruction Capital Reserve Fund** (created in 1994). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.
Seconded by: Deanna Huot
No discussion on Article 15
Article 15 passed by voice vote unanimously

ARTICLE 16: To see if the Town will vote to raise and appropriate thirty seven thousand dollars (\$37,000) into the **Roland Dubois Settlement Wastewater Capital Reserve Fund** (created in 2004). This amount is to come from the Town's general fund. This amount represents the amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation. (The Budget Committee and Selectmen recommend this appropriation.)

(Note: The Roland Dubois settlement calls for additional payments of approximately \$37,000 per year for 2 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.)

Patricia McTeague made the following motion:

To see if the Town will vote to raise and appropriate forty thousand eight hundred thirty six dollars and eighty one cents (\$40,836.81) 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.

Tamra Ham seconded the motion.

Some discussion

Article 16 passed by voice vote as amended

ARTICLE 17: To see if the Town will vote to raise and appropriate four thousand five hundred dollars (\$4,500) into the **Kancamagus Recreational Area Equipment Capital Reserve Fund** (created in 2005). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: David Thompson

Seconded by: Paul Beaudin Jr.

No discussion on Article 17

Article 17 passed by voice vote unanimously

ARTICLE 18: To see if the Town will vote to raise and appropriate three thousand three hundred fifty dollars (\$3,350) into the **Town Cemetery Maintenance Expendable Trust Fund** (created in 2006). Said sum to come from 2012 fund balance. This represents the amount paid to the Town in cemetery fees during Fiscal Year 2012. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: David Thompson

Seconded by: Tamra Ham

No discussion on Article 18

Article 18 passed by voice vote unanimously

ARTICLE 19: To see if the Town will vote to raise and appropriate five thousand dollars (\$5,000) into the **Community Building Expendable Trust Fund** (created in 2005). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Deanna Huot

Seconded by: David Thompson

No discussion on Article 19

Article 19 passed by voice vote unanimously

ARTICLE 20: To see if the Town will vote to raise and appropriate forty three thousand nine hundred dollars (\$43,900) into the **Property and Building Maintenance Expendable Trust Fund** (created in 2007). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Marilyn Sanderson
Seconded by: Deanna Huot
Some discussion
Article 20 passed by voice vote unanimously

ARTICLE 21: To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) into the **Employee Separation Expendable Trust Fund** (created in 2010). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Deanna Huot
Seconded by: Tama Ham
No discussion on Article 21
Article 21 passed by voice vote unanimously

Paul Beaudin Jr. made a motion to restrict reconsideration of Articles 3-21.
Seconded by: Tamra Ham
Motion passed by voice vote unanimously to restrict Articles 3-21

ARTICLE 22: To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) into the **Engineering & Planning Trust Fund** (created in 1997). (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.
Seconded by: O.J. Robinson
No discussion on Article 22
Article 22 passed by voice vote with some opposition

ARTICLE 23: To see if the Town will vote to raise and appropriate the sum of thirteen thousand dollars (\$13,000) said sum constitutes the third and final year lease payment on one duty sport utility vehicle, previously approved at the 2011 Annual Town Meeting. If this annual appropriation is not approved, the lease in question will expire. (The Budget Committee and Selectmen recommend this Appropriation)

Motion made by: Deanna Huot
Seconded by: Paul Beaudin Jr.
Some discussion
Article 23 passed by voice vote unanimously

ARTICLE 24: To see if the Town will vote to raise and appropriate the sum of thirty three thousand dollars (\$33,000) for the purpose of purchasing a replacement cruiser. (The Budget Committee and Selectmen recommend this Appropriation)

Motion made by: Paul Beaudin Jr.
Seconded by: Clifton Dauphine
Some discussion and opposition
Article 24 passed by voice vote

ARTICLE 25: To see if the Town will vote to raise and appropriate twenty seven thousand three hundred ninety six dollars (\$27,396) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is to be offset by revenue from the State of New Hampshire Highway Block Grant Program to the extent that it is available. (The Budget Committee and Selectmen recommend this appropriation.)

Motion made by: Paul Beaudin Jr.
Seconded by: Deanna Huot
No discussion on Article 25
Article 25 passed by voice vote unanimously

ARTICLE 26: To transact any other business that may legally come before the meeting.

With no further business to attend to:

Tamra Ham made a motion to adjourn the 2013 Town Meeting.
Seconded by: Deanna Huot.
Article 26 passed by voice vote unanimously

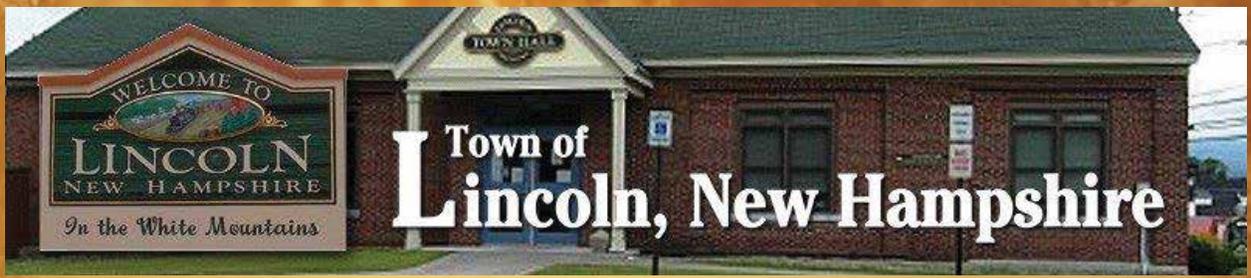
Town meeting adjourned at 8:12 pm.

I hereby certify that the above return of the annual Lincoln Town Meeting of March 12, 2013 is true and correct to the best of my knowledge.

Respectfully submitted,

A handwritten signature in cursive script that reads "Susan Whitman".

Susan Whitman, Town Clerk



Lincoln - Woodstock Community Ball Field
Completed in the spring of 2007

Community Ball Field Contributors:

- Collier Construction
- Cook Construction
- Adams & Fahn Construction
- Conrad & Margolis Construction
- Washburn Govelet Memorial Donations
- Fred Egan
- Donnie Reed
- J&M Donahue
- Land & Water Conservation Fund
- Steven Leary
- Lincoln - Woodstock Friends of Recreation
- Lin-Wood Public Schools
- Ed Mandel Memorial Donations
- The Putnam Family
- Bobo Mountain Builders
- Nature Electric, Inc.
- Seaboard Contracting, Inc.
- Town of Lincoln
- Town of Woodstock

Community Ball Field Committee Members:

- Debbie Hill, Chair
- Mike O'Connor
- Jay Palmeria
- Joel Goulette
- Paul Mackay
- Paul Hamel, School Board Rep.
- Tom Towne, Recreation Director
- Tom Sutton, Lincoln Town Manager



LINCOLN'S HERITAGE AND TIME LINE OF EVENTS

We are assembling the History of Lincoln from its beginnings in 1764. This is the initial summary of some, not all as of yet, significant events. A more complete history will be available on lincoln250.org. Please check this web site for more information about Lincoln's history and all the opportunities and events planned to celebrate Lincoln's 250th.

- 1764 Governor Benning Wentworth, the royal Governor of the Province of New Hampshire, granted 24,000 acres of land to James Avery of Norwich, Connecticut, and 64 of his relatives and friends. The Lincoln Charter was signed on January 31, 1764. Lincoln was named after Henry Fiennes Pelham-Clinton, 2nd Duke of Newcastle, 9th Earl of Lincoln, a Wentworth cousin.
- 1772 Governor John Wentworth declared the Lincoln Charter forfeit and re-granted Lincoln, along with most of Franconia, to Sir Francis Bernard and others. The name of this new township was Morrystown, in honor of one of the grantees.
- 1774 Nathan Kinsman of Concord, NH, a hatter and physician, bought 400 acres of land from William Broughton of Fairlee, VT, who had acquired the rights from one of the original grantees of Morrystown. The cost was 60 pounds.
- 1782 Nathan Kinsman and his wife Mercy (Wheeler) moved to Lincoln then called Morrystown. According to the Federal Census of 1790, 5 families, 22 inhabitants total, comprised the total population of Morrystown. The area in which they settled was known as Lincoln Gore, under the western slopes of the mountain to which Nathan gave his name.
- 1791 The Landaff charter, which had been re-granted to Dartmouth College in 1770, collapsed. When the Landaff charter collapsed, the grant of Lincoln and Franconia to the Morrystown proprietors suffered a similar fate.
- 1801 The records of the proprietors of Lincoln begin with a meeting held May 28, 1801 at Joseph Russel's place in Peeling (Woodstock). At this first meeting in Peeling, a line run by Captain John Brown in 1794 was accepted as the boundary between Peeling and Lincoln.
- 1802 With some initial questions regarding the rights of the original settlers in Lincoln Gore (lots acquired under the Morrystown grantees and not located on any original plan of Lincoln itself), the town of Lincoln was lotted and a town government established. The failure to resolve any conflict in boundaries between Landaff and Lincoln would return to vex these early Lincoln settlers in 1813.
- 1813 With no clear record of the resolution of the Morrystown proprietor grants in 1791, there was considerable question whether the settlers in Lincoln Gore were in Landaff or Lincoln. In 1813, officials in Landaff came to the conclusion that Lincoln Gore belonged to Landaff and took its residents to their tax rolls and school district. The Lincoln town government disappeared. The collapse of Lincoln's town government probably, though not wholly, was due to the fact that it was established in a town that was not Lincoln at all.

LINCOLN'S HERITAGE AND TIME LINE OF EVENTS

- 1829 After 15 years without a town government, the people on the east side of the mountain, along the Pemigewasset, decided that there were enough of them to start over. Six inhabitants petitioned the Justice of the Peace in Franconia, to call a town meeting for the purpose of organizing a town government. The first meeting was held February 12, 1829. The main concerns of the town government, then and for the next 60 years, were raising money to provide the services expected of a small town, providing for schools, building roads and bridges, caring for the poor, and meeting state and county taxes. At this time, most of Lincoln's inhabitants were farmers. Due to the rocky soil, the inhabitants were very poor, requiring town support or habitually mortgaging their stock and/or personal goods to survive the winter.
- 1853 In 1853, the Merrimack River Lumber Company began to log on the East Branch on land acquired from the Fisk and Norcross Company. Trees were cut near to and were floated down the river for further processing. However, from 1830 to 1892, Lincoln saw very slow growth. Although the population doubled, the town remained tiny (50 in 1830, 110 in 1892 after the arrival of J.E. Henry's logging crew).
- 1859 The first industry of real importance was established in 1859 by Henry Baker who made Stephen Russell's saw mill over into a bedstead factory. In the 1860's he turned to the production of chair backs.
- 1879 Mason Dolloff and the Hanson brothers built a bobbin and chair stock factory where they manufactured 600,000 bobbins a year. Other sawmills appeared, but it was later in the century that bigger industry came to Lincoln to tap the forest resources which covered most of the town.
- 1892 James Everell (J.E.) Henry bought what would become the site of Lincoln village and the entire watershed of the East Branch of the Pemigewasset River. In the early fall of 1892, Henry came to Lincoln with an army of men to begin lumbering spruce up the East Branch. When they got to Lincoln, they found only four farmhouses, the Dearborn place, the Parker place, and two Pollard farmhouses on the "back road" (now Pollard Road) where only the Dearborn house still stands. The farms provided temporary housing for Henry's crew. What is now the village of Lincoln was all forest at this time. By winter, they had built six houses, a store, a barn, a blacksmith shop, and a harness shop. Additionally, they had cleared a lot of land which would eventually become Main Street, Church Street and Maple Street.
- 1893 Two miles of railroad track were finished and the logs started rolling into Lincoln. This marked the beginning of the East Branch and Lincoln R.R. which was the largest logging railroad ever to be built in the northeast and hauled more logs over a longer period of history than any similar railroad. J.E. Henry & Sons then set up a portable saw mill, built more houses along Main Street, and completed a big sawmill which could turn out a hundred thousand feet of sawed lumber a day. Another 1 ½ miles of track were laid to connect "Henryville", as Lincoln was sometimes called, to the Pemigewasset Valley RR in North Woodstock and the shipping of lumber from Lincoln began.
- 1898 A pulp mill was built. Logs too small for lumber were made into pulp to be sold to the paper mills down the Merrimac River.
- 1902 Fifty houses had been built which were rented to employees at a nominal figure. Several "portable" lumber camps consisting of a cook house, a bunk house, a horse barn, a blacksmith shop, and a small store had been established. Rather than sell the pulp manufactured in Lincoln to outside paper mills, a paper mill was built and became operational in 1902 under the name Henry Paper Company.

LINCOLN'S HERITAGE AND TIME LINE OF EVENTS

- 1904 George Johnson built a saw mill which began operation in 1904 on Hanson Brook in North Lincoln. To house the mill workers, he bought many of the dwellings in North Lincoln. A small village was created with its own post office designated as Johnson, NH. In 1907, he established the Gordon Pond Railroad to service his logging activities. The old spruce timber stands contained a lot of northern hardwoods for which Johnson had a limited local market. Realizing that the spruce timber was exhaustible, in 1909 the Johnson Lumber Company made a deal with a hardwood flooring manufacturer, Edwin Mattson of Pennsylvania, and conveyed all the rights to their standing hardwood trees to Mattson. The Mattson Manufacturing Company built a large flooring mill in North Lincoln about ½ mile south of Johnson's sawmill. Across from the Mattson flooring mill the Pennsylvania Hub Company built a small mill to manufacture wagon hubs from yellow birch. The hardwood timber supply failed to meet expectations and the flooring operations lasted less than 5 years.
- 1905 The Lincoln Public Library opened with 216 volumes on Church Street in a small two room building provided rent free by the Henry Company. A new library was built in the early 20's and was expanded in 1970 and again in 1996. Today the library is one of the best in the country having been awarded Five Stars based on their level of service by the Library Journal. It is the only Five Star library in NH.
- 1907 May 13, 1907, was the day of the great fire. The fire started in the company barn, and spread quickly. When it was seen that all the buildings on Main Street might catch fire, calls went out for help from as far as Plymouth, Laconia, and Concord. Special trains rushed fire apparatus to Lincoln, but to no avail. Several buildings and tenant houses on both sides of Main Street were destroyed.
- 1909 The Union Church, non-denominational, was built by J. E. Henry and Sons on Church St. next to the Lincoln Public Library. It ceased being a house of worship in 1980 and, in 1985, became the home of the Upper Pemigewasset Historical Society.
- 1911 Prior to 1911, grammar school graduates had to go to high school in Plymouth, going back and forth on the railroad every day. One of the Henry boys was hurt while in Plymouth, and J.E. decided to have a high school in town. In the fall of 1911, a high school was started in the ell of the grammar school. The location of the high school was moved to a hotel then the Episcopal Church which later became the Town Hall. As attendance began to grow, a new high school was built in 1916. \
- 1913 The Indian Head Profile is a 100 foot natural rock formation at the summit of Mt. Pemigewasset which was exposed during a forest fire in 1901. Indian Head Resort was initially founded as Indian Head Estate by Ray Gordon in 1913. Ten campsites later grew to 70 cabins and bungalows and then more. Indian Head has continued to grow from a simple destination camp to the full service resort it is today. To view the Indian Head profile, the first observation tower was moved to the property in 1921 from Littleton. The first tower was replaced in the early 1930's by a steel tower which was moved to its present location in 1953.
- 1917 The Henrys sold all their operations in Lincoln to Parker Young Company for \$3,000,000.

LINCOLN'S HERITAGE AND TIME LINE OF EVENTS

- 1919 Charkarohen Hall was built in 1919 on the site of a primary school that had burned earlier. The name was derived from the combined names of the C.B. Henry family - **Charles, Katharine, and Rose Henry**. It housed a movie theater which seated 400 and boasted early runs of all the big releases of the day.
- Three days before graduation in June 1919, Lincoln's first elementary school was destroyed by fire. By January 1920, a new school was built on Church Street. In 1928, a large addition was built onto the school effectively doubling its size. After moving Grades K to 5 to the Lin-Wood Cooperative School District campus in the 1990's, the school was sold and is now privately owned, having been converted to condominiums.
- 1927 A flood nearly destroyed the mill. Dams and penstocks were washed away and the logging railroad was badly damaged. This cost Parker Young half a million dollars in repairs. The Pemigewasset Valley railroad, including two large bridges, was also washed away. In cooperation with the B. & M. Railroad, this rail was restored and Lincoln's industry was saved.
- 1928 Clark's Trading Post was founded by Florence and Edward Clark. Originally named Ed Clark's Eskimo Sled Dog Ranch, it featured champion teams of Eskimo sled dogs brought from Labrador. In 1930, the first black bear "Jimmie" was placed on public display. Trained bear performances began in 1950.
- 1929 The Indian Head Profile is a 100 foot natural rock formation at the summit of Mt. Pemigewasset which was exposed during a forest fire in 1901. In 1929, Indian Head Resort was established. The 10 campsites later grew to 70 cabins and bungalows. A wooden observation tower was built to view the Indian Head.
- 1935 The high school burned in a terrible fire. The fire department was greatly handicapped because, after it had been used to flood a hockey rink, much of the fire hose needed to fight the fire was stored in the basement of the high school. Classes were held in the grammar school until a new high school was built on Maple Street. The two story wooden structure served as the town's high school from 1936 to 1964. For a number of years in the 1960's, the old school was home to the Lincoln Opera House. Around 1968, it became home to the Penguin Ski Club.
- 1936 After declaring bankruptcy in 1933, Parker-Young sold 69,969 acres of forest land in the East Branch watershed to the U.S. Forest Service. It would become part of the White Mountain National Forest. The sale included an agreement that Parker-Young would retain the timber cutting rights for the next 20 years. Today, as part of the National Forest, that land attracts increasing numbers of tourists and sports enthusiasts to Lincoln.
- 1946 The entire assets of the Parker-Young Company were acquired by the Marcalus Manufacturing Company.
- 1950 Marcalus Manufacturing Company sold all their holdings to the Franconia Paper Corporation.
- 1959 The Kancamagus Highway was opened in 1959 after two dead-end stretches of road were linked, creating a connection between what would become Interstate 93 in Lincoln and New Hampshire Route 16 in Conway. Known as "The Kanc," the road was paved in 1964, and in 1968 it was plowed for the first time. It has been designated a National Scenic Byway.

LINCOLN'S HERITAGE AND TIME LINE OF EVENTS

- 1962 Following the formation of the Lincoln-Woodstock (Lin-Wood) School District in 1962, a new high school serving both Lincoln and Woodstock students was built on land across from the mill property. Enlarged several times in the last 50 years, the facility now holds grades 6 to 12. A separate K to grade 5 facility, also on the Lin-Wood campus, opened in 1991.
- 1964 A gala celebration was held for Lincoln's 200th anniversary.
- 1966 The Loon Mountain Recreation Area was founded by Sherman Adams, a former NH governor and White House Chief of Staff for President Dwight D. Eisenhower (the first person in this position to enjoy the explicit title of "Chief of Staff"). Loon opened December 27, 1966, with 10 trails and 3 lifts (2 chair lifts and a gondola). In 1984, Loon Mountain developed the North Peak adding twice as much advanced and expert skiing and increasing the vertical drop to 2100 feet. At this time, there were 6 chairlifts and the gondola to carry skiers to 35 trails. The South Peak expansion was opened in December, 2007. Today Loon covers 3 peaks and has over 60 trails serviced by 12 lifts. The majority of the skiing terrain is in the White Mountain National Forest and is leased from the US Forest Service.
- 1970 The Franconia Paper Corporation was forced to shut down the paper mill in June 1970 for failure to comply with anti-pollution regulations. With the introduction of new river classification standards it would become even more difficult for the aging mill to meet increasingly stringent pollution control requirements in subsequent years. While \$13 million went into pollution control at the mill and it became a model for a non-pollution paper mill, with old equipment (some dating back to 1902), it couldn't compete. This led to its final shut down in 1980.
- 1972 The paper mill was owned by Franconia Manufacturing Company. It was shut down in April 1972 and there was mortgage sale in August.
- 1973 The paper mill was now owned by Profile Paper Company. When a flood washed out the rail tracks, the B&M RR ceased rail operations above Meredith, NH, and the mill was forced to close in 1975.
- 1975 The first NH Scot Highland Games were held at Loon Mountain.
- 1975-78 The paper mill was owned by the New England Pulp and Paper Company and then the Connecticut Bank and Trust Company.
- 1978-80 The paper mill was owned by Franconia Paper Company, Inc. June 11, 1980, was the final day of paper mill operation in Lincoln. In October, the mill was auctioned off to Franconia Investments.
- 1984 The state Industrial Development Authority gave preliminary approval of up \$7.8 million in bonds to develop The Mill at Loon Mountain. Phase I of the Mill involved renovating the old mill buildings, some of which dated back to the late 1800's. The only new construction in Phase I was to link the old buildings so that shoppers could get from store to store without going outside. Every effort was made to preserve the materials and integrity of the old buildings. Phase II was to be a neighborhood shopping center including a supermarket.

LINCOLN'S HERITAGE AND TIME LINE OF EVENTS

1985 In November, 1985, the Millfront Marketplace opened for business. The landmark feature was the huge drying shed linked to other buildings to form a retail marketplace within the confines of the original mill. Constructed in 1928, the drying shed had been used by the mill to hold waste wood from the saw mill and bolting operations. Inside the remodeled drying shed was the Tavern at the Mill, a restaurant with multiple levels of dining and a three sided view of surrounding town and mountains. There were two levels of specialty and retail stores (24 total) in the Marketplace. The "Mill" had been revitalized and would help to support a rapidly growing tourism and second home industry in Lincoln.

1986 To benefit both the local culture and the tourist experience, the North Country Center for the Arts (NCCA) was formed. Support for the arts was great. NCCA quickly hired its first Producing Director, Van McLeod, to build the foundation of what would eventually become the Papermill Theatre Company and Jean's Playhouse. In 1987, NCCA transformed what had been a machine room in the old Franconia Paper Mill (officially closed in 1980) into the Papermill Theatre. In 2009, NCCA played its final summer season in the Papermill Theatre. That fall, the paper mill was demolished. After two seasons of performances at the Governor's Lodge at Loon Mountain, Jean's Playhouse, named for long time NCCA supporter and community leader, Jean Hallager, the daughter of Sherman Adams, officially opened in its new and current location in July 2012.

Additionally in 1986, the Plymouth and Lincoln Railroad was formed by Edward Clark and his wife Brenda with the purpose of operating a theme park and railroad out of Lincoln, NH. Trains have been operating since then as the Hobo Railroad between Lincoln and Woodstock, a distance of 7 miles.

Warrant and Budget

**Town of
Lincoln, New Hampshire**

Annual Town Meeting

March 11, 2014

Annual Meeting Warrant

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 Eleventh (11th) day of March, next at 8:00 am until 7:00 pm for the casting of ballots; and at 7:30 pm on the same day to act upon the following articles: (The polls will not close earlier than seven o'clock in the evening.)

ARTICLES ONE WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 8:00 AM UNTIL 7:00 PM.

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

ARTICLE 2. Shall the Town adopt the provisions of RSA 466:30-A which make it unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such?

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

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of One Million Two Hundred Thousand (\$1,200,000) to rebuild the East Branch Pemigewasset River Granite Block Levee originally constructed in 1960, and to authorize the issuance of not more than One Million Two Hundred Thousand (\$1,200,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon. The selectmen recommend this appropriation. The budget committee recommends this appropriation. (2/3 ballot vote required).

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of Four Hundred Twenty Five Thousand (\$425,000) to rebuild the River Intake located at the East Branch of the Pemigewasset River, and to authorize the issuance of not more than Four Hundred Twenty Five Thousand (\$425,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon. The selectmen recommend this appropriation. The budget committee recommends this appropriation. (2/3 ballot vote required)

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of Three Million (\$3,000,000) for rebuilding of the Loon Mountain Bridge, with Two Million One Hundred Fifty Thousand (\$2,150,000) of said sum to come from FEMA Public Assistance and Hazard Mitigation grant programs, Six Hundred Thousand (\$600,000) of said sum to come from the New Hampshire Department of Transportation State Aid Bridge grant program, and the remaining Two Hundred Fifty Thousand (\$250,000) of said sum to come from taxation. This is to be a non-lapsing appropriation, valid for a period of five years. The above monies is in addition to the monies raised in Article 4 at the March 13, 2012 Town Meeting. The total appropriated funding will be Nine Million (\$9,000,000). The Budget Committee and Selectmen recommend this appropriation.

Annual Meeting Warrant

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred (\$7,500) for the East Branch Pemigewasset River Granite Block Levee engineering, with the said sum to be raised through taxation. The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of Forty Thousand (\$40,000) for improvements to the Community Building kitchen with the said sum to be raised through taxation. The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of Sixty Thousand (\$60,000) for a new dispatch console, with the said sum to be raised through taxation. The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of Four Million Eight Hundred Forty Eight Thousand Seven Hundred Ninety Seven (\$4,848,797) 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 10. To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Town and the Police Union which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2014 (9 Months)	\$ 6.00
2015	\$13,299.00
2016	\$17,831.00
2017 (3 Months)	\$ 5,020.00

And further to raise and appropriate the sum of Six (\$6) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 11. To see if the Town will vote to raise and appropriate Ten Thousand (\$10,000) into the **Solid Waste Facility Improvements Capital Reserve Fund** (created in 1999.) The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 12. To see if the Town will vote to raise and appropriate Twenty Thousand (\$20,000) into the **Revaluation Capital Reserve Fund** (created in 1984, amended in 2008.) The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 13. To see if the Town will vote to raise and appropriate Thirty Seven Thousand Two Hundred (\$37,200) 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 14. To see if the Town will vote to raise and appropriate Twenty Thousand (\$20,000) into the **Police Department Equipment Capital Reserve Fund** (created in 1995.) The Budget Committee and Selectmen recommend this appropriation.

Annual Meeting Warrant

ARTICLE 15. To see if the Town will vote to raise and appropriate Two Hundred Nineteen Thousand (\$219,000) into the **Sewer System Rehabilitation Capital Reserve Fund** (created in 1995). The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 16. To see if the Town will vote to raise and appropriate Two Hundred Twenty Six Thousand (\$226,000) into the **Water System Rehabilitation Capital Reserve Fund** (created in 1995). The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 17. To see if the Town will vote to raise and appropriate Four Hundred Ninety Six Thousand (\$496,000) into the **Road and Street Reconstruction Capital Reserve Fund** (created in 1994). The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 18. To see if the Town will vote to raise and appropriate Forty Thousand Eight Hundred (\$40,800) into the **Roland Dubois Settlement Wastewater Capital Reserve Fund** (created in 2004). This amount is to come from the Town's general fund. This amount represents the amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation. The Budget Committee and Selectmen recommend this appropriation.

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

ARTICLE 19. To see if the Town will vote to raise and appropriate Thirty Two Thousand (\$32,000) into the **Kancamagus Recreational Area Equipment Capital Reserve Fund** (created in 2005). The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 20. To see if the Town will vote to raise and appropriate Two Thousand Three Hundred Fifty (\$2,350) into the **Town Cemetery Maintenance Expendable Trust Fund** (created in 2006). Said sum to come from 2013 fund balance. This represents the amount paid to the Town in cemetery fees during Fiscal Year 2013. The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 21. To see if the Town will vote to raise and appropriate Two Thousand (\$2,000) into the **Library Technology Capital Reserve Fund** (created in 1997). The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 22. To see if the Town will vote to raise and appropriate Seven Thousand (\$7,000) into the **Library Building Capital Reserve Fund** (created in 1991). The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 23. To see if the Town will vote to raise and appropriate Fifteen Thousand (\$15,000) into the **Employee Separation Expendable Trust Fund** (created in 2010). The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 24. To see if the Town will vote to raise and appropriate Ten Thousand (\$10,000) into the **Engineering & Planning Trust Fund** (created in 1997). The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 25. To see if the Town will vote to raise and appropriate Thirty Four Thousand (\$34,000) into the **Property and Building Maintenance Expendable Trust** (created in 2007). The Budget Committee and Selectmen recommend this appropriation.

Annual Meeting Warrant

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of Thirty Seven Thousand (\$37,000) for the purpose of purchasing a replacement cruiser of said sum Twenty Five Thousand (\$25,000) to come from Police Detail Special Revenue Fund and Twelve Thousand (\$12,000) from taxation. The Budget Committee and Selectmen recommend this Appropriation

ARTICLE 27. To see if the Town will vote to raise and appropriate Eight Thousand (\$8,000) for purposes of FEMA Management Costs. This appropriation is to be offset by reimbursement from FEMA Public Assistance. The Budget Committee and Selectmen recommend this appropriation.

ARTICLE 28. To see if the Town will vote to raise and appropriate Twenty Seven Thousand Eight Hundred Ninety Eight (\$27,898) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is to be offset by revenue from the State of New Hampshire Highway Block Grant Program to the extent that it is available. The Budget Committee and Selectmen recommend this appropriation

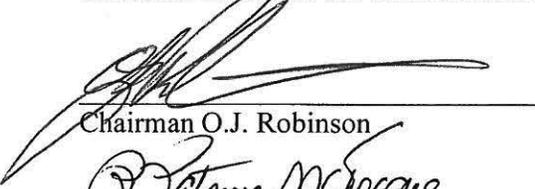
ARTICLE 29. To see what potential uses the Town would propose for a portion of the Kanc Recreation Property located on the west side of Forest Ridge Road (Map 116 Lot 043) or to see whether the Town would recommend that the Board of Selectmen take steps to sell this piece of land. This is a non-binding vote.

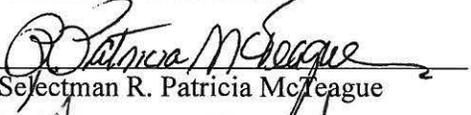
ARTICLE 30. To transact any other business that may legally come before the meeting.

Given under our hands this 10th day of February, 2014

A true copy of warrant, attest:

LINCOLN BOARD OF SELECTMEN:


Chairman O.J. Robinson


Selectman R. Patricia McTeague


Selectman Tamra Ham



BUDGET OF THE TOWN/VILLAGE DISTRICT WITH A BUDGET COMMITTEE

Form Due Date: **20 Days after the TOWN/VILLAGE MEETING**

Instructions

Cover Page

- Select the entity type that you are filing for (Municipality or Village District)
- Select the entity's name from the pull down menu (County will automatically populate)
- Enter the entity's contact information
- Enter the preparer's information

Account Codes:

- Enter the *Warrant Article Number(s)* and other required information for each applicable account code
- Select the "Add Warrant Article" button to add additional *Warrant Articles* to the account code

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

http://www.revenue.nh.gov/munc_prop/municipalservices.htm

ENTITY'S INFORMATION ?

Entity Type: Municipality Village

Municipality: LINCOLN County: GRAFTON

PREPARER'S INFORMATION ?

First Name: Helen Last Name: Jones

Street No.: 148 Street Name: Main Street Phone Number: (603) 745-2757

Email (optional): finance@lincolnnh.org



APPROPRIATIONS

GENERAL GOVERNMENT ?

Account #	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 FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4130 - 4139	Executive ?	Add Warr. Article - 8	\$265,461	\$276,820	\$312,373		\$312,373	
4140 - 4149	Election, Regular & Vital Statistics ?	Add Warr. Article - 8	\$59,157	\$56,532	\$76,458		\$76,458	
4150 - 4151	Financial Administration ?	Add Warr. Article - 8			\$76,458		\$76,458	
4152	Revaluation of Property ?	Add Warr. Article -						
4153	Legal Expense ?	Add Warr. Article -	\$50,000	\$97,287	\$80,000		\$80,000	
4155 - 4159	Personnel Administration ?	Add Warr. Article -	\$728,375	\$622,758	\$761,834		\$761,834	
4191 - 4193	Planning & Zoning ?	Add Warr. Article -	\$53,073	\$58,771	\$72,560		\$72,560	
4194	General Government Buildings ?	Add Warr. Article -	\$54,075	\$48,872	\$68,525		\$68,525	
4195	Cemeteries ?	Add Warr. Article -	\$12,525	\$9,720	\$13,125		\$13,125	



AIRPORT/AVIATION CENTER									
Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Add Warr. Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4301 - 4309	Airport Operations								
Airport/Aviation Center Section Subtotal									

HIGHWAYS AND STREETS									
Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Add Warr. Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4311	Administration								
4312	Highways & Streets			\$288,369	\$269,757	\$312,230		\$312,230	
						\$312,230		\$312,230	
4313	Bridges								
4316	Street Lighting			\$44,000	\$42,182	\$44,000		\$44,000	
						\$44,000		\$44,000	
4319	Other								
Highway and Street Section Subtotal				\$332,369	\$311,939	\$356,230		\$356,230	



SANITATION										
Account #	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 Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)		
4321	Administration	Add Warr. Article								
4323	Solid Waste Collection	-								
4324	Solid Waste Disposal	Add Warr. Article	\$323,439	\$286,981	\$332,919		\$332,919			
4325	Solid Waste Clean-up	-	8		\$332,919		\$332,919			
4326 - 4329	Sewage Collection, Disposal, & Other	Add Warr. Article	\$217,084	\$209,597	\$214,850		\$214,850			
		-	8		\$214,850		\$214,850			
Sanitation Section Subtotal			\$540,523	\$496,578	\$547,769		\$547,769			

WATER DISTRIBUTION AND TREATMENT										
Account #	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 Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)		
4331	Administration	Add Warr. Article								
4332	Water Services	-		\$325,776	\$314,028		\$314,028			
		Add Warr. Article	\$313,469		\$314,028		\$314,028			
		-	8		\$314,028		\$314,028			



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Account #	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 FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4414	Pest Control ?	Add Warr. Article						
		-						
4415 - 4419	Health Agencies, Hospital, & Other ?	Add Warr. Article	\$51,165	\$51,165	\$57,115		\$57,115	
		-			\$57,115		\$57,115	
4441 - 4442	Administration & Direct Assistance ?	Add Warr. Article	\$30,000	\$26,155	\$30,600		\$30,600	
		-			\$30,600		\$30,600	
4444	Intergovernmental Welfare Payments ?	Add Warr. Article						
		-						
4445 - 4449	Vendor Payments & Other ?	Add Warr. Article						
		-						
Health and Welfare Section Subtotal			\$81,165	\$77,320	\$87,715		\$87,715	

Account #	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 FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
CULTURE AND RECREATION ?								
4520 - 4529	Parks & Recreation ?	Add Warr. Article	\$279,165	\$280,483	\$298,472		\$298,472	
		-			\$298,472		\$298,472	
4550 - 4559	Library ?	Add Warr. Article	\$93,614	\$91,616	\$99,265		\$99,265	
		-			\$99,265		\$99,265	
4583	Patriotic Purposes ?	Add Warr. Article	\$12,200	\$8,825	\$36,900		\$36,900	
		-			\$36,900		\$36,900	
4589	Other Culture & Recreation ?	Add Warr. Article						
		-						
Culture and Recreation Section Subtotal			\$384,979	\$380,924	\$434,637		\$434,637	



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CONSERVATION ?									
Account #	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 FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)	
4611 - 4612	Admin. & Purchase of Natural Resources ?	Add Warr. Article							
		-							
4619	Other Conservation ?	Add Warr. Article							
		-							
4631 - 4632	Redevelopment & Housing ?	Add Warr. Article							
		-							
4651 - 4659	Economic Development ?	Add Warr. Article							
		-							
Conservation Section Subtotal									

DEBT SERVICE ?									
Account #	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 FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)	
4711	Principal - Long Term Bonds & Notes ?	Add Warr. Article	\$430,100	\$430,100	\$463,075		\$463,075		
		-			\$463,075		\$463,075		
		8							
4721	Interest - Long Term Bonds & Notes ?	Add Warr. Article	\$162,244	\$162,242	\$139,779		\$139,779		
		-			\$139,779		\$139,779		
		8							



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Account #	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 Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committees' Appropriations Enacting FY (Recommended)	Budget Committees' Appropriations Enacting FY (Not Recommended)
4723	Interest on Tax Anticipation Notes	Add Warr. Article	\$1		\$1		\$1	
		- 8			\$1		\$1	
4790 - 4799	Other Debt Service	Add Warr. Article						
		-						
Debt Services Section Subtotal			\$592,342	\$592,342	\$602,855		\$602,855	

CAPITAL OUTLAY								
Account #	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 Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committees' Appropriations Enacting FY (Recommended)	Budget Committees' Appropriations Enacting FY (Not Recommended)
4901	Land	Add Warr. Article						
		-						
4902	Machinery, Vehicles, & Equipment	Add Warr. Article						
		-						
4903	Buildings	Add Warr. Article						
		-						
4909	Improvements Other Than Buildings	Add Warr. Article						
		-						
Capital Outlay Section Subtotal								



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OPERATING TRANSFERS OUT ?										
Account #	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 FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)		
4912	To Special Revenue Fund ?	Add Warr. Article -								
4913	To Capital Projects Fund ?	Add Warr. Article -								
4914	To Enterprise Fund ?	Add Warr. Article -								
	Sewer	Add Warr. Article -								
	Water	Add Warr. Article -								
	Electric	Add Warr. Article -								
	Airport	Add Warr. Article -								
4918	To Nonexpendable Trust Funds ?	Add Warr. Article -								
4919	To Fiduciary Funds ?	Add Warr. Article -								
Operating Transfers Out Section Subtotal										
OPERATING BUDGET TOTAL			\$4,586,451	\$4,407,540	\$4,848,797	\$4,848,797				



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****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 or from a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) An appropriation designated on the warrant as a special article or as a non-lapsing or nontransferable article.

Account #	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 FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund 7	Add Warr. Article	\$1,022,087		\$1,171,350		\$1,171,350	
	Solid Waste	- 10			\$10,000		\$10,000	
	Revaluation	- 11			\$20,000		\$20,000	
	Public Works Vehicle & Equipment	- 12			\$37,200		\$37,200	
	Police Dept. Equipment	- 13			\$20,000		\$20,000	
	Sewer System Rehabilitation	- 14			\$219,000		\$219,000	
	Water System Rehabilitation	- 15			\$226,000		\$226,000	
	Road & Street Reconstruction	- 16			\$496,000		\$496,000	
	Kanc Rec Area Equipment	- 18			\$32,000		\$32,000	
	Roland Dubois Settlement	- 17			\$40,800		\$40,800	
	Cemetery Maint. Exp Trust	- 19			\$2,350		\$2,350	
	Property & Bldg Exp Trust	- 24			\$34,000		\$34,000	
	Employee Separation	- 15			\$15,000		\$15,000	
	Library Technology	- 20			\$2,000		\$2,000	
	Library Building	- 21			\$7,000		\$7,000	
	Engineering & Planning	- 23			\$10,000		\$10,000	
4916	To Expendable Trust Fund 7	Add Warr. Article						
		-						



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4917	To Health Maintenance Trust Funds ?	Add Warr. Article				
		-				
Other Special Warrant Articles						
4909	Rebuild Bunker Lane Levee	-	2	\$1,200,000		\$1,200,000
4909	River Intake	-	3	\$425,000		\$425,000
4909	Loon Mtn Bridge Replacement	-	4	\$3,000,000		\$3,000,000
4902	Police Vehicle Purchase	-	25	\$37,000		\$37,000
SPECIAL ARTICLES RECOMMENDED				\$1,022,087		\$5,833,350



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****INDIVIDUAL WARRANT ARTICLES****

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

Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Add Warr. Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
	Other Individual Warrant Articles					\$143,404		\$143,404	
	Dispatch Console & Radio	-	7			\$60,000		\$60,000	
	Community Bldg Kitchen Upgrade	-	6			\$40,000		\$40,000	
	Bunker Lane Levee Engineering	-	5	\$25,000		\$7,500		\$7,500	
	Highway Block Grant	-	27	\$27,396		\$27,898		\$27,898	
	Union Contract	-	9			\$6		\$6	
	FEMA Management Costs	-	26			\$8,000		\$8,000	
	Fire Station	-		\$120,000					
	Lighting Industrial Park	-		\$13,000					
INDIVIDUAL WARRANT ARTICLES RECOMMENDED				\$185,396		\$143,404		\$143,404	

You have reached the end of the Appropriations Section. Please review this section for accuracy, then move on to the Revenues Section.



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REVENUES

TAXES ?	REVENUES					
Account #	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues	
3120	Land Use Change Taxes - General Fund ?	Add Warrant Article -				
3180	Resident Taxes ?	Add Warrant Article -				
3185	Yield Taxes ?	Add Warrant Article -				
3186	Payment in Lieu of Taxes ?	Add Warrant Article -	\$175,112	\$174,000	\$174,000	
3189	Other Taxes ?	Add Warrant Article -		\$174,000	\$174,000	
3190	Interest & Penalties on Delinquent Taxes ?	Add Warrant Article -	\$140,463	\$50,000	\$50,000	
	Inventory Penalties	Add Warrant Article -		\$50,000	\$50,000	
3187	Excavation Tax (\$0.02 per cubic yard) ?	Add Warrant Article -				
Taxes Section Subtotal			\$315,575	\$224,000	\$224,000	



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LICENSES, PERMITS, AND FEES					
Account #	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3210	Business Licenses & Permits	Add Warrant Article	\$7,162	\$6,300	\$6,300
		-		\$6,300	\$6,300
3220	Motor Vehicle Permit Fees	Add Warrant Article	\$295,067	\$250,000	\$250,000
		-		\$250,000	\$250,000
3230	Building Permits	Add Warrant Article			
		-			
3290	Other Licenses, Permits, & Fees	Add Warrant Article	\$55,545	\$54,150	\$54,150
		-		\$54,150	\$54,150
3311 - 3319	From Federal Government	Add Warrant Article	\$29,228	\$2,158,000	\$2,158,000
		-		\$2,150,000	\$2,150,000
		-		\$8,000	\$8,000
Licenses, Permits, and Fees Section Subtotal			\$387,002	\$2,468,450	\$2,468,450

FROM STATE					
Account #	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3351	Shared Revenues	Add Warrant Article			
		-			
3352	Meals & Rooms Tax Distribution	Add Warrant Article	\$73,973	\$70,000	\$70,000
		-		\$70,000	\$70,000
3353	Highway Block Grant	Add Warrant Article	\$27,824	\$27,898	\$27,898
		-		\$27,898	\$27,898



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3354	Water Pollution Grant ?	Add Warrant Article				
		-				
3355	Housing & Community Development ?	Add Warrant Article				
		-				
3356	State & Federal Forest Land Reimbursement ?	Add Warrant Article				
		-				
3357	Flood Control Reimbursement ?	Add Warrant Article				
		-				
3359	Other (Including Railroad Tax) ?	Add Warrant Article	\$29,963		\$32,645	\$32,645
		-			\$32,645	\$32,645
3379	From Other Governments ?	Add Warrant Article	\$333,311		\$1,012,501	\$1,012,501
		-			\$600,000	\$600,000
		-			\$412,501	\$412,501
State Funding Section Subtotal			\$465,071		\$1,143,044	\$1,143,044

CHARGES FOR SERVICES ?						
Account #	Source of Revenue ?	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues	
3401 - 3406	Income from Departments ?	Add Warrant Article	\$156,214	\$108,684	\$108,684	\$108,684
		-		\$108,684	\$108,684	\$108,684
3409	Other Charges ?	Add Warrant Article				
		-				
Charges for Services Section Subtotal			\$156,214	\$108,684	\$108,684	\$108,684



MISCELLANEOUS REVENUES					
Account #	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3501	Sale of Municipal/Village District Property	Add Warrant Article	\$20,300	\$1,000	\$1,000
		-		\$1,000	\$1,000
3502	Interest on Investments	Add Warrant Article	\$275	\$400	\$400
		-		\$400	\$400
3503 - 3509	Other	Add Warrant Article	\$47,950	\$43,700	\$43,700
		-		\$43,700	\$43,700
Miscellaneous Revenues Section Subtotal			\$68,525	\$45,100	\$45,100

INTERFUND OPERATING TRANSFERS IN					
Account #	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3912	From Special Revenue Funds	Add Warrant Article		\$25,000	\$25,000
		-		\$25,000	\$25,000
3913	From Capital Projects Funds	Add Warrant Article			
		-			
3914	From Enterprise Funds				
	Sewer - (Offset)	Add Warrant Article			
		-			
	Water - (Offset)	Add Warrant Article			
		-			
	Electric - (Offset)	Add Warrant Article			
		-			



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Account #	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
	Airport - (Offset)	Add Warrant Article			
		-			
3915	From Capital Reserve Funds ?	Add Warrant Article			
		-			
3916	From Trust & Fiduciary Funds ?	Add Warrant Article			
		-			
3917	Transfers from Conservation Funds ?	Add Warrant Article			
		-			
Interfund Operating Transfers In Section Subtotal					\$25,000
					\$25,000

OTHER FINANCING SOURCES ?					
Account #	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3934	Proceeds from Long Term Bonds & Notes ?	Add Warrant Article		\$1,625,000	\$1,625,000
		-		\$1,625,000	\$1,625,000
	Amounts Voted from Fund Balance	Add Warrant Article			
		-			
	Estimated Fund Balance to Reduce Taxes	Add Warrant Article			
		-			
Other Financing Sources Section Subtotal					\$1,625,000

TOTAL ESTIMATE REVENUES AND CREDITS				\$1,392,387	\$5,639,278	\$5,639,278
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ACCOUNT SUMMARY

Appropriations	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government	\$1,259,615	\$1,207,709	\$1,428,489		\$1,428,489	
Public Safety	\$1,081,986	\$1,014,952	\$1,077,074		\$1,077,074	
Airport/Aviation Center						
Highways and Streets	\$332,369	\$311,939	\$356,230		\$356,230	
Sanitation	\$540,523	\$496,578	\$547,769		\$547,769	
Water Distribution and Treatment	\$313,469	\$325,776	\$314,028		\$314,028	
Electric						
Health and Welfare	\$81,165	\$77,320	\$87,715		\$87,715	
Culture and Recreation	\$384,979	\$380,924	\$434,637		\$434,637	
Conservation						
Debt Service	\$592,345	\$592,342	\$602,855		\$602,855	
Capital Outlay						
Interfund Operating Transfers Out						
Special Warrant Articles	\$1,022,087		\$5,833,350		\$5,833,350	
Individual Warrant Articles	\$185,396		\$143,404		\$143,404	
Revenues	Actual Revenues Prior Year		Selectmen's Estimated Revenues		Budget Committee's Estimated Revenues	
Taxes		\$315,575		\$224,000		\$224,000
Licenses, Permits and Fees		\$387,002		\$2,468,450		\$2,468,450
State Funding		\$465,071		\$1,143,044		\$1,143,044
Charges for Services		\$156,214		\$108,684		\$108,684
Miscellaneous Revenues		\$68,525		\$45,100		\$45,100
Interfund Operations Transfers In				\$25,000		\$25,000
Other Finance Sources				\$1,625,000		\$1,625,000



BUDGET SUMMARY

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$4,586,451	\$4,848,797	\$4,848,797
Special Warrant Articles Recommended	\$1,022,087	\$5,833,350	\$5,833,350
Individual Warrant Articles Recommended	\$185,396	\$143,404	\$143,404
TOTAL Appropriations Recommended	\$5,793,934	\$10,825,551	\$10,825,551
Less: Amount of Estimated Revenues & Credits	\$1,392,387	\$5,639,278	\$5,639,278
Estimated Amount of Taxes to be Raised	\$4,401,547	\$5,186,273	\$5,186,273



Does the budget include Collective Bargaining Cost Items ?	<input type="radio"/> Yes	<input type="radio"/> No
Does the budget include RSA 32:18-a Bond Overrides ?	<input type="radio"/> Yes	<input type="radio"/> No
Does the budget include RSA 32:21 Water Costs ?	<input type="radio"/> Yes	<input type="radio"/> No

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE	
Total recommended by Budget Committee:	\$10,825,551
Less Exclusions:	
Principal: Long-Term Bonds & Notes:	\$463,075
Interest: Long-Term Bonds & Notes:	\$139,779
Capital outlays funded from Long-Term Bonds & Notes	\$1,625,000
Mandatory Assessments	
Total Exclusions	\$2,227,854
Collective Bargaining Cost Items	
Recommended Cost Items (Prior to Meeting)	\$6
Voted Cost Items (Voted at Meeting)	
Amount voted over recommended amount	\$0
Maximum Allowable Appropriations Voted At Meeting	\$11,685,321



LINCOLN (259)

PREPARER'S CERTIFICATION

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

Preparer's First Name	Preparer's Last Name
<input type="text" value="Helen"/>	<input type="text" value="Jones"/>

Helen Jones, Finance Officer
Preparer's Signature and Title Date

Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

BUDGET COMMITTEE CERTIFICATION

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

Martin A. Nastasia
Budget Committee Member's Signature

Christy R. Walden
Budget Committee Member's Signature

[Signature]
Budget Committee Member's Signature

Budget Committee Member's Signature

[Signature]
Budget Committee Member's Signature

Budget Committee Member's Signature

Cynthia Lloyd
Budget Committee Member's Signature

Budget Committee Member's Signature

[Signature]
Budget Committee Member's Signature

Budget Committee Member's Signature

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Budget Committee Member's Signature

Budget Committee Member's Signature

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlameau: shelley.gerlameau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

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

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

~ NOTES ~



2013 Inventory of Town Property

Map/Lot	Description	Acres	Land Value	Bldg. Value	Total Value
103-005000-BG-00000	Boyce Brook Pumping Station			7,800	7,800
105-020000-00-00000	Route 3 Salt Shed	0.830	66,900	34,500	101,400
105-001000-00-00000	Land near I-93	0.170	5,900		5,900
109-011000-00-00000	Public Works Garage	6.050	193,500	130,400	323,900
109-012000-00-00000	Land Old Airport Road	6.400	143,200		143,200
109-017000-00-00000	Connector Road	2.640	64,200		64,200
109-018000-00-00000	Salem Way Lot #2	0.470	98,500		98,500
109-019000-00-00000	Salem Way Lot #4	0.360	96,600		96,600
109-023000-00-00000	Salem Way Lot #5	0.500	99,000		99,000
109-022000-00-00000	Salem Way Lot #7	0.370	96,800		96,800
109-021000-00-00000	Salem Way Lot #8	0.420	97,600		97,600
110-022000-00-00000	Salem Way Lot #9	0.620	100,900		100,900
110-023000-00-00000	Salem Way Lot #10	0.340	96,200		96,200
110-016000-00-00000	Pollard Road	0.240	75,400	15,900	91,300
110-021000-00-00000	Connector Road	0.230	70,500		70,500
112-008000-00-00000	Main Street (land only)	1.150	147,900		147,900
112-009000-00-00000	Solid Waste Facility	18.750	336,200	175,700	511,900
112-011000-00-00000	Sewer Treatment Facility	20.000	291,100	4,394,000	4,685,100
113-045000-00-00000	Pollard Road	3.600	123,600		123,600
113-046000-00-00000	Mansion Hill Drive	0.120	63,200		63,200
113-051000-00-00000	Pollard Road	2.400	115,200		115,200
113-054000-00-00000	Community Center	6.640	162,000	533,000	695,000
113-156000-00-00000	Lincoln Public Library	0.090	64,300	429,400	493,700
116-043000-00-00000	Kancamagus Rec. Area	28.080	442,400	201,300	643,700
116-043000-00-00001	Kancamagus Rec. Area Annex	0.850	136,600		136,600
118-001000-00-00000	Lincoln Town Hall	1.300	118,300	1,227,000	1,345,300
118-055000-00-00000	Lincoln Fire Station	0.690	83,300	430,200	513,500
118-058000-00-00000	Church Street (land only)	0.100	66,300	2,500	68,800
118-046000-BG-00000	Main Street Gazebo	0.470		1,800	1,800
124-065000-00-00000	Kancamagus Highway	16.000	231,500		231,500
126-062000-00-00000	Clearbrook #2E			52,500	52,500
129-061000-00-00000	Clearbrook #2W			52,500	52,500
112-011000-BG-00000	Water Treatment Plant			852,300	852,300
Total			\$ 3,687,100	\$ 8,540,800	\$ 12,227,900

2013 Payroll by Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
CEMETERY			
Lynch, John	\$ 6,989.04		\$ 6,989.04
ELECTIONS			
Boyle, Charlene	\$ 125.00		\$ 125.00
Kuplin, Laurel	\$ 315.00		\$ 315.00
Perkins, Virginia	\$ 125.00		\$ 125.00
EXECUTIVE & OFFICIALS			
Burbank, Alfred	\$ 65,000.00		\$ 65,000.00
Ham, Tamra*	\$ 7,045.87		\$ 7,045.87
Jones, Helen	\$ 40,875.61		\$ 40,875.61
Leslie, Jane	\$ 18,371.98		\$ 18,371.98
McTeague, R. Patricia	\$ 6,121.92		\$ 6,121.92
Robinson, Orrin J.	\$ 6,121.92		\$ 6,121.92
Rose, Brook**	\$ 25,063.01		\$ 25,063.01
Tanner, Wendy	\$ 2,400.00		\$ 2,400.00
Wetherell, Robert	\$ 600.00		\$ 600.00
Whitman, Susan M.	\$ 41,605.11		\$ 41,605.11
* Includes Recreation			
**Includes Health Officer			
WATER DEPARTMENT			
Beaudin, David W.*	\$ 44,207.39	\$ 12,697.49	\$ 56,904.88
Welch, Joshua	\$ 6,660.00		\$ 6,660.00
*Includes OT Water & Public Works			
LIBRARY			
Burritt, Emily	\$ 14,450.10		\$ 14,450.10
Georgia, Kathryn	\$ 2,893.44		\$ 2,893.44
Horne, Sharon	\$ 4,125.80		\$ 4,125.80
Peltier, Janet**	\$ 3,475.92		\$ 3,475.92
Riley, Carol Ann**	\$ 40,798.47		\$ 40,798.47
**Includes Supervisor of Checklist Wages			
PLANNING & ZONING OFFICE			
Bont, Carole	\$ 39,924.80		\$ 39,924.80
SOLID WASTE FACILITY			
Beaudin, Paul J. II	\$ 54,493.92		\$ 54,493.92
Christenson, Scot	\$ 96.00		\$ 96.00
Clark, Russell	\$ 30,742.40		\$ 30,742.40
Conn, James	\$ 34,195.20		\$ 34,195.20
Doran, Thomas	\$ 176.00		\$ 176.00
Kelley, Stephen	\$ 1,584.00		\$ 1,584.00
Pierce Jr., Roy	\$ 1,008.00		\$ 1,008.00
Pierce Sr., Roy	\$ 880.00		\$ 880.00
DEPARTMENT OF PUBLIC WORKS			
Dovholuk, David*	\$ 33,824.02	\$ 613.50	\$ 34,437.52
Hart, Daryl J.	\$ 37,302.95	\$ 4,560.70	\$ 41,863.65
Nicoll, Andrew M.	\$ 37,598.52	\$ 4,523.06	\$ 42,121.58
Willey, William M.	\$ 63,972.80		\$ 63,972.80
*Includes Recreation Wages			
FIRE DEPARTMENT			
Beard, Ronald R.	\$ 7,818.70		\$ 7,818.70
Camacho, Victoria	\$ 2,915.18		\$ 2,915.18
Dauphine, Clifton	\$ 1,956.00		\$ 1,956.00
Dutilly, Matthew	\$ 62.50		\$ 62.50
Dutilly, William	\$ 1,393.91		\$ 1,393.91
Emerson, Ronald W.	\$ 971.85		\$ 971.85
Fairbrother, Ryan	\$ 2,168.45		\$ 2,168.45

2013 Payroll by Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
FIRE DEPARTMENT (continued)			
Haase, Colin R	\$ 1,256.01		\$ 1,256.01
Harrington, Jessica	\$ 1,137.83		\$ 1,137.83
Jensen, Eric	\$ 237.50		\$ 237.50
Kenney, Robert	\$ 445.50		\$ 445.50
Peterson, Katelynne	\$ 785.14		\$ 785.14
Peterson Jr., Edwin A.	\$ 70.02		\$ 70.02
Peterson, Kristin	\$ 892.48		\$ 892.48
Peterson, Ryan	\$ 127.32		\$ 127.32
Place, Garrett K	\$ 899.70		\$ 899.70
Place, Jon	\$ 985.65		\$ 985.65
Romprey, Ronald	\$ 95.49		\$ 95.49
Rosolen, Dennis	\$ 3,402.48		\$ 3,402.48
Sherwood, Shawn	\$ 108.00		\$ 108.00
Swarbrick, Michael	\$ 37.50		\$ 37.50
RECREATION DEPARTMENT			
Bartlett, Alexandra	\$ 3,352.50		\$ 3,352.50
Bartlett, John A.	\$ 3,231.50		\$ 3,231.50
Bartlett, Piper	\$ 154.70		\$ 154.70
Briere, Andreea	\$ 1,506.76		\$ 1,506.76
Carr, Jamie	\$ 1,023.75		\$ 1,023.75
Desjardins, Joseph A.	\$ 3,600.00		\$ 3,600.00
Dovholuk, Joshua D	\$ 6,109.28		\$ 6,109.28
Dovholuk, Lennie	\$ 327.25		\$ 327.25
Duguay, Jane	\$ 1,071.83		\$ 1,071.83
Felgate, Felicity	\$ 2,621.35		\$ 2,621.35
Fortin, Melissa	\$ 72.00		\$ 72.00
Goodbout, Darlene	\$ 101.15		\$ 101.15
Ham, Arnold	\$ 263.92		\$ 263.92
Ham, Kayleigh	\$ 3,127.03		\$ 3,127.03
Harrington, Mark R	\$ 700.49		\$ 700.49
Horne, Jesse	\$ 833.63		\$ 833.63
Houde, Paula J	\$ 887.73		\$ 887.73
Jones, Tyler	\$ 507.65		\$ 507.65
Kilanowski, Aubre	\$ 2,829.00		\$ 2,829.00
Lamontagne, Lee	\$ 948.24		\$ 948.24
Loukes, Aaron L	\$ 408.18		\$ 408.18
Masse, Kevin	\$ 1,750.26		\$ 1,750.26
McCrohan, Kathryn	\$ 3,020.00		\$ 3,020.00
Pierson, Amanda	\$ 3,105.75		\$ 3,105.75
Polimeno, Aimee	\$ 3,070.00		\$ 3,070.00
Robinson, Elisa	\$ 264.78		\$ 264.78
Shamberger, Daniel	\$ 3,090.00		\$ 3,090.00
Smith, Adam	\$ 330.00		\$ 330.00
Somers, Nicola	\$ 166.15		\$ 166.15
Sousa, Jr., Merrick A.	\$ 1,071.15		\$ 1,071.15
Sousa Jr, Alexander*	\$ 2,342.71		\$ 2,342.71
Stolting, Amy	\$ 2,439.89		\$ 2,439.89
Talbot, Martha	\$ 86.28		\$ 86.28
Thibault, Benjamin	\$ 625.25		\$ 625.25
Tower, Tara	\$ 46,107.68		\$ 46,107.68
Walsh, James P	\$ 137.12		\$ 137.12
Zarnowski, Michael	\$ 140.04		\$ 140.04
*Includes Fire Dept. Wages			
COMMUNITY CENTER			
Camargo, Teasha	\$ 1,517.50		\$ 1,517.50
Chaffee, Justin	\$ 9,930.00		\$ 9,930.00
Chase, Shawna	\$ 9,566.56		\$ 9,566.56
Howard, Michele	\$ 30.00		\$ 30.00
Hoyt, Heather	\$ 19,836.29		\$ 19,836.29
Miville, Alexis	\$ 3,237.46		\$ 3,237.46
Rand, Heather	\$ 9,880.72		\$ 9,880.72
Sayre, Katie	\$ 5,440.92		\$ 5,440.92
Sennott, Hunter	\$ 4,607.48		\$ 4,607.48
			\$ 888,803.08

2013 Payroll by Department (unaudited)

Employee's Name	Regular Wages	Overtime Wages	Detail Wages	Gross Wages
POLICE DEPARTMENT				
Bassett III, Richard	\$ 13,890.40	\$ 1,436.09	\$ 1,040.00	\$ 16,366.49
Beaudry, Howard J.	\$ 15,773.42			\$ 15,773.42
Bomba, Steven**	\$ 2,807.13			\$ 2,807.13
Bujeaud, Joseph J.	\$ 44,983.08	\$ 6,691.74		\$ 51,674.82
Burnham, Jeffrey	\$ 36,732.33			\$ 36,732.33
Cooper, Cecil B.	\$ 17,808.30	\$ 186.32	\$ 728.00	\$ 18,722.62
Deluca, Joseph P	\$ 58,608.02	\$ 3,913.58	\$ 1,560.00	\$ 64,081.60
Doyle, Creig	\$ 15,130.50	\$ 136.13	\$ 156.00	\$ 15,422.63
Gaites, John	\$ 34,509.62	\$ 3,379.46		\$ 37,889.08
Gaites, Megan	\$ 17,015.56	\$ 859.30		\$ 17,874.86
Kratz, David F			\$ 416.00	\$ 416.00
Langmaid, Sheryle R.	\$ 49,277.12	\$ 1,762.97		\$ 51,040.09
Meier, Jeffrey D.	\$ 64,484.08	\$ 2,866.21	\$ 4,134.00	\$ 71,484.29
Perry, Russell	\$ 45,144.10	\$ 3,027.95	\$ 1,664.00	\$ 49,836.05
Rompney, Kristen	\$ 34,725.33			\$ 34,725.33
Smith, Theodore P.*	\$ 90,341.30		\$ 1,456.00	\$ 91,797.30
Snyder, Amy	\$ 25,351.74	\$ 4,837.60		\$ 30,189.34
Steele Jr., Paul D.	\$ 1,128.60			\$ 1,128.60
Stevens, Michael E.	\$ 57,305.33	\$ 6,665.04	\$ 3,848.00	\$ 67,818.37
Suglia, John	\$ 24,923.33	\$ 876.57	\$ 806.00	\$ 26,605.90
Ulwick, William	\$ 54,699.40	\$ 5,286.01	\$ 2,678.00	\$ 62,663.41
Wood, Jeannine	\$ 24,035.33	\$ 1,691.20	\$ 988.00	\$ 26,714.53
				\$ 791,764.19

*Includes Emergency Management Wages

**Includes Fire Dept. Wages

2005 Community Building Note \$300,000 for 10 Years

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$180,000.00				
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			\$90,000.00	\$19,344.60	\$109,344.60

Bog, Parker, Maltais Farm, and Goodbout Road Upgrades 2010 Series B \$1,084,000 for 10 Years

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interst Payment</i>	<i>Total Payment</i>
February 15, 2013				16,725.00	16,725.00
August 15, 2013	865,000.00	3.00%	110,000.00	16,725.00	126,725.00
February 15, 2014				15,075.00	15,075.00
August 15, 2014	755,000.00	4.00%	110,000.00	15,075.00	125,075.00
February 15, 2015				12,875.00	12,875.00
August 15, 2015	645,000.00	3.00%	110,000.00	12,875.00	122,875.00
February 15, 2016				11,225.00	11,225.00
August 15, 2016	535,000.00	3.00%	110,000.00	11,225.00	121,225.00
February 15, 2017				9,575.00	9,575.00
August 15, 2017	425,000.00	5.00%	110,000.00	9,575.00	119,575.00
February 15, 2018				6,825.00	6,825.00
August 15, 2018	315,000.00	3.00%	105,000.00	6,825.00	111,825.00
February 15, 2019				5,250.00	5,250.00
August 15, 2016	210,000.00	5.00%	105,000.00	5,250.00	110,250.00
February 15, 2020				2,625.00	2,625.00
August 15, 2020	105,000.00	5.00%	105,000.00	2,625.00	107,625.00
			\$ 760,000.00	\$ 160,350.00	\$ 917,725.00

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

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

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

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

In Memory Of



Councillor Raymond Burton



Left: Councillor Raymond Burton read a proclamation from Governor John Lynch recognizing the importance of rail in New Hampshire on “National Train Day”. (left to right) Edward Foley, General Manager, St. Lawrence & Atlantic Railroad, Ben Clement, NHDOT Commissioner Chris Clement, Thomas Mahon, Chair, NH Rail Transit Authority, Councillor Burton, Ben Clark, Owner of Hobo Railroad, and Peter Thomson, Coordinator, New Hampshire Highway Safety Agency.

Right: Councillor Ray Burton presents a State Commendation to the Linwood Rotary Club on their 60th year of serving the Lincoln/North Woodstock Region. In is Stuart Anderson President, Bonnie Hamm the 1st Woman President of the club and Miles Moran past president.



Bottom Left Photo: Councillor Ray Burton gets a briefing on the NH Outdoor Recreation Industry by Jayne O’Connor Executive Director of the White Mountains Attractions Association.”



Bottom Right Photo: Councillor Ray Burton attended the New England Disabled Sports event at Loon Mountain and met with Jeff Crill, member of the Board of Directors.

The Town of Lincoln wishes to express our gratitude for all Councillor Burton has done for the Town of Lincoln and the North Country



The Senate of the State of New Hampshire

107 North Main Street, Concord, N.H. 03301-4951

Report from Your North Country Senator Jeff Woodburn

Dear Constituent,

It is an honor to serve as your State Senator representing District 1, which includes 58 northern, rural communities encompassing 27 percent of the state's landmass. It is a region larger than two states and 77 foreign countries, containing fewer than a twenty people per square mile.

The North Country, including the White Mountains region, has a uniquely different culture, landscape, economy, and history from the rest of the state. It is my focus to ensure that State government understands this and doesn't forget us. Our needs, challenges, and opportunities are different. At the top of my priority list is stabilizing our fragile economy while improving the quality of life for our people. This means expanding Medicaid for low-wage workers and rural hospitals, increasing the minimum wage, and opposing the Northern Pass project.

In the Senate, my goal has been to be practical and to work with everyone to get results for our region. To this end, I am proud to be the chamber's most independent member and recognized by Business NH magazine as one of the most influential members. But voting is only a part of my work; in the tradition of my mentor, the late Executive Councilor Ray Burton, I have been accessible and available to my constituents, holding town hall meetings, office hours, and tours for state leaders. I have tried when possible and appropriate to bend State government to meet the needs of rural people and rural communities.

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

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

Regards,
Jeff Woodburn
North Country Senator

524 Faraway Road, Dalton, NH 03598
Jeff.Woodburn@leg.state.nh.us
603.259.6878 mobile number
603.271.3073 office

2013 House Accomplishments



January 14, 2014

Dear Friends,

As your representative, it's an honor to share with you some of the major accomplishments of the state legislature during the 2013 session. We have been able to bring more efficiency and effectiveness to Concord through common sense legislation that helps business, reforms and reduces taxes, and a balanced budget so that our state lives within its means.

Our final budget reflects a 3% growth in spending from the previous budget. We used realistic revenue estimates and lowered projections for the Medicaid Enhancement Tax by over \$100 million, which are reflected in that final approved budget. Business tax reforms and incentives that were previously enacted are continued in this budget. An additional increase of 20 cents in the tobacco tax was eliminated, along with the original proposed increase in the gas tax. This budget does not allow the Governor to raid dedicated funds, and much of the downshifting to the counties that was included in an early draft of the budget was eliminated. There is no moratorium on new charter schools, and it also allows the School Choice Scholarship to continue. Lastly, the budget adds no new government funded programs and there are zero new taxes and fees.

We have allowed small business owners more freedom in how they operate, reduce their tax burden, and facilitate their financial success by increasing the amount of record-keeping safe harbor deduction under the business profits tax.

We established a capital budget that strengthens the corrections system, establishes a new women's prison, and makes various improvements to the State House.

The legislature increased the research and development tax credit, which encourages business growth and investment in new technologies. We also extended the Coos job creation tax, which extends the job creation credit for 5 years to help spur job growth in the North Country.

Because the Business Corporations Act was out of date, we updated the Business Corporations Act to make New Hampshire more competitive in attracting companies and jobs to our state.

2013 House Accomplishments (Cont.)

We also leveled the playing field for New Hampshire auto dealers and passed a bill that balanced the relationship between local dealerships and national manufacturers by passing the Auto Dealers' Bill of Rights.

It has been an honor to serve as your representative, and I have taken the job that you have elected me to do very seriously by being in Concord for over 85% of the recorded votes, only being absent for one session day. If I can be of any assistance to you, please do not hesitate to contact me. I can be reached at Edmond.gionet@leg.state.nh.us.

Respectfully submitted,



Rep. Edmond Gionet

Public Works and Highways Committee

Grafton – District 5



Linwood Ambulance Service 2013 Annual Report

Do you know the members of Linwood Ambulance Service? This group of volunteers amazes me constantly. I would like to share some of the aspects of being part of the team.

Members of Linwood Ambulance Service volunteer their time to help make this a great community. Mid-week an Emergency Medical Technician (EMT) is rewarded with the equivalence of \$1.25 an hour, and paramedics \$2.08 per hour. For giving up their weekend, they get double pay. There are only three paid positions and two of those are part-time.

When someone joins Linwood Ambulance Service they know they must volunteer four 12-hour shifts each month. Many offer far more than their share. Each member must also keep current with the always evolving healthcare.

An EMS license is good for two years. During that time the volunteer attends at least 72 hours of continuing education. The three levels of out-of-hospital provider are: EMT, Advanced EMT, and Paramedic. All three levels are important and contribute to the overall care of the patient.

Linwood Ambulance Service partially assists financially with advancing levels. Much of the cost falls back on the volunteer. New members must pay for and successfully complete the training and certification process. After working here one year an EMT can seek partial reimbursement. The cost of Advanced EMT class is skyrocketing. There is new curriculum that lengthens the class and demands more of students and instructors. That class costs more than we can reimburse. Paramedic school is nearly a two-year program with over 600 classroom and 500 clinical hours and tuition costs around \$10,000. Our members are paying for most of that themselves in order to progress and provide the most advanced out-of-hospital care.

We are very lucky to have dedicated and passionate members and be part of such a supportive community. We were saddened this year to see a few members move out of state. Their efforts are missed daily. Fortunately, the next generation is already here and ready. We gained four new members in 2013. It has been a pleasure working with them.

We responded to **604** emergency calls in 2013. It is amazing what a group of volunteers can accomplish.

To learn more about your ambulance service, visit www.linwoodambulance.com and be sure to follow us on Facebook.

Proudly serving you:

Ryan Baron	Darlene Goodbout	Samantha Perkins	Bonnie Stevens
Amanda Bennett	Callum Grant	Ed Peterson	James Sweetsir
Ken Chapman	Patrick Griffin	Kristin Peterson	Marti Talbot
Jane Durning	Colin Haase	Ryan Peterson	Ben Thibault
Andrew Formalarie	Michelle Lennox	AJ Sousa, Jr.	Robert Wetherell
Jennifer Franz	Donna Martel	Amy Snyder	
Megan Gaites	Bill Mead	Colleen Steele	

On behalf of our board of directors and members, thank you again.

Truly yours,



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

Annual Report 2013

Ammonoosuc Community Health Services, Inc.

ACHS has been a vital part of the community since 1975 and **provides comprehensive primary preventive health care to anyone, regardless of their ability to pay.**

While many of our services are paid for through Medicare, Medicaid and grants, our reimbursements through federal, state and county programs fall short of actual expenses and recent budget cuts at all levels have made it even more difficult. Support from the Town of Lincoln is extremely important in the continued effort to provide affordable health care services to the 26 rural towns in our service area.

Our uninsured and under-insured patient populations have been on the rise due to economic conditions – mainly loss of jobs and employer benefits. Our sliding fee scale for payment of services provides a vehicle for these patients to get the health care they need in a timely manner, preventing a possible costly emergency room visit or, worse yet, hospitalization because they could not afford to go to the doctor prior to the emergent episode. Keeping just one patient out of the ER could save taxpayers \$1,000-\$1,500 (average cost of an ER visit).

Services Provided

- Comprehensive Primary Preventive Medical Care - Wellness Screening, Pediatrics, Chronic Disease Management, Geriatrics, Acute Illness Care
- Prenatal Care - Childbirth Education, Nurse/Midwife Service and Newborn Care
- Family Planning - Birth Control, STD and HIV Testing and Counseling
- Breast & Cervical Cancer Screening Program
- Behavioral Health - Counseling
- Oral Health Referrals and Voucher Program
- Pharmacy Services - In-house Pharmacy, Medication Management, Low-Cost Drug Program
- Financial Services - Sliding Fee Scale for eligible patients

ACHS Statistics

- Number of Unduplicated Medical Clients Served – 9,443
- Number of Medical Visits – 33,288
- Client/Payor Mix: 14.4 % Medicaid, 19.6% Medicare, 19.3% Uninsured, 46.7% Insured
- Value of free medications provided to our patients - \$828,206
- Value of discounted health care services provided to our patients - \$1,170,505 (Sliding Fee Scale)

Town of Lincoln Statistics

- Total # of Patients – 95
- Total # of Medicaid Patients – 8
- Total # of Medicare Patients – 16
- Total # of Self-Paying Patients – 12
- Total # of Sliding Fee Scale Patients – 27

Respectfully Submitted,

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



2013 Northern Human Services Director's Report

White Mountain Mental Health

The past year has been extremely challenging for Community Mental Health. As the need for responsive and effective mental health and substance abuse treatment increases, the resources continue to shrink. One has only to open a newspaper, a web browser or listen to the nightly news to realize that untreated mental illness can result not only in personal distress, physical illness, disruption of families and loss of employment productivity, but also in loss of life – most commonly through suicide, but also through homicide. Although we may feel insulated from the kind of terrible events that have happened in Newtown Connecticut and other communities across the country, we are actually *not immune*. A strong mental health system available to everyone in the community is crucial to assure that people who are struggling receive help. Northern Human Services is proud to be the behavioral health safety net for our communities. No other organization provides the kind of comprehensive 24/7 services that extend far beyond office-based counseling. These services include day and nighttime mental health evaluations at local hospital emergency rooms, 24/7 telephone access to a psychiatrist, same day treatment in crisis situations, expert behavioral health response to local disasters in schools, municipalities and places of business and home and community-based services.

To continue to keep our communities safe and healthy, we need the support of our towns. In 2013 Northern Human Services – White Mountain Mental Health provided services to 973 unduplicated persons. These people received 10,114 hours of service. The full cost of these services was \$1,163,110. We are asking our towns to contribute less than 2% of this cost to assist us in maintaining our sliding fee scale, our emergency services system and our assistance, at no charge, in the event of school, community and workplace tragedies.

In 2013, 44 uninsured or under-insured people from the town of Lincoln were seen at White Mountain Mental Health. Our cost for these services was \$35,692.55. This year we are asking for level funding from the town of Lincoln in the amount of \$2,291.94 to help defray these costs.

Thank you for your history of support – we want to be there when you need us!

Jane C. MacKay, LICSW
Area Director

North Country Council

Annual Report 2013

As we celebrate our 40th year of regional planning, opportunities to make the organization more sustainable have never been greater but we need your membership support. NCC and its communities will face challenges in the coming months particularly in such a large remote region, experiencing both accelerated change and declining state and federal funding. But this is the very reason for the existence of North Country Council—to be aware of problems and pressures and to be ready to provide assistance and advice to each town and to lead the region forward.

North Country Council is your Council. It is responsive to your requirements and requests, and above all, it is willing and capable of successfully addressing your needs, large and small. As one of our greatest supporters Colonel Oliver Nelson put it, “Over the past several years, the Council and my small town have worked closely together on problems with both local and regional impact. The solutions have saved my town money, solved the problems, and provided the Council with yet more knowledge and experience which could be used to assist other towns in the North Country”

Building communities and regional capacity is no small task and certainly is not a straight forward one. To prepare for the future, the NCC Board of Directors and staff just completed a strategic planning process to meet our regional challenges head on. North Country Council’s FY 2014-2016 Strategic Plan not only reorients our regional planning focus to our seven subregions including Upper Coos, Lancaster Area, Androscoggin Valley, Littleton area, Haverhill area Plymouth area, and Mount Washington Valley but identifies five strategic priorities that the organization is determined to address in the next three years. A summary of these five strategic priorities include:

1. **Leadership:** *NCC identifies and effectively addresses local and regional issues and opportunities. As a regional leader NCC is focused on continuous education and productive teamwork through its board, staff, and partners (members, funders...).*

2. **Evaluation and Assessment:** *Within each program area (planning and economic development), evaluate projects and services, focus on outcomes. Identify emerging issues and project opportunities at the local and regional level – assess stakeholder needs, impact, staffing, cost, and availability of resources.*

North Country Council Annual Report 2013 (Cont.)

3. **Financial Sustainability and Asset Utilization:** *Strengthen long-term viability through revenue diversification, asset utilization, and establishment of reserve funds.*
4. **Stakeholder and Public Relations:** *Further engage stakeholder groups through targeted communication. Spotlight regional issues, forums, and leaders. Communicate NCC accomplishments, value of service, and impact.*
5. **Strategic Development:** *Advance NCC's commitment to quality work and relevancy through the implementation of the FY 2014 - 2016 Strategic Plan.*

NCC is now stronger and better prepared for the future as a result of the FY 2014-2016 Strategic Plan.

Thank you for your on-going support of North Country Council and our mission to strengthen the North Country. If there is a project or need in your town, please call us because we are at your service.

Sincerely,

Jeffrey R. Hayes
Executive Director



The success that the Lincoln Woodstock Chamber of Commerce saw in 2013 would not have been possible without the support of the businesses, citizens, and many volunteers from the town of Lincoln. Our relationship with the community is critical in fulfilling the chamber's mission, marketing efforts, as well as with the annual planning and executing of special events that provide such a benefit to our entire destination.

One of the signature events produced by the chamber is hosted in Lincoln, on Main Street at the Village Shops. The New England Brewfest brought over 3,000 people to the area in 2013 to not only participate in the event itself but to support our local economy by staying overnight at area lodging properties, eating at area restaurants, and visiting our local attractions. This event, now in its 10th year, has seen tremendous growth and will continue to be a significant draw for visitors to our area. We anticipate 4,000 attendees for 2014 and foresee an even bigger impact on the local economy.

Along with the New England Brewfest, the chamber produced a number of other special events during 2013 including the Murder Mystery Weekend, Progressive Dinners, Summer Splash, and the Labor Day Rubber Ducky Regatta. These annual events help to expose our destination to new visitors and encourages visitors to come back year after year.

In 2013, the chamber's destination marketing efforts yielded \$2.9 million dollars in visitor spending, as calculated by State of New Hampshire Department of Resources and Economic Development formulas. Our Destination Marketing program focused on promoting the Lincoln/Woodstock/Franconia Notch region as the "basecamp" of the White Mountains and included year-round marketing initiatives. Among many elements, the program included a summer magazine (20,000 distribution), brochure (50,000 distribution), and \$1,000's of dollars spent on radio and online advertising campaigns.

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

Sincerely,

A handwritten signature in cursive script that reads "Alyssa Yolda".

Alyssa Yolda
Executive Director

Route 112, Kancamagus Scenic Highway
P.O. Box 1017, Lincoln, New Hampshire 03251
603-745-6621 info@lincolnwoodstock.com
www.lincolnwoodstock.com



NOTICE

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

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

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

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

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

Once restored:

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

This notice must be:

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

Read the full statute at [RSA 674:39-aa Restoration of Involuntarily Merged Lots](#).

TOWN OF LINCOLN, NEW HAMPSHIRE
Financial Statements
With Schedule of Expenditures of Federal Awards
December 31, 2012
and
Independent Auditor's Report

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards***

**Report on Compliance for Each Major Federal Program
and on Internal Control Over Compliance
Required by OMB Circular A-133**

Schedule of Findings and Questioned Costs

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lincoln, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire, as of December 31, 2012, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the schedule of funding progress for other post-employment benefits on pages i-v and 22-25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lincoln, New Hampshire's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Additionally, the combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2013 on our consideration of the Town of Lincoln, New Hampshire's internal control over

financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Lincoln, New Hampshire's internal control over financial reporting and compliance.

Wachter Clukey & Company PC

Manchester, New Hampshire
December 3, 2013



TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2011 and 2012

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the year ending December 31, 2011 and 2012. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

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

Overview of the Financial Statements

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

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

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

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

Government-Wide Financial Statements

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

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

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

**TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2011 and 2012**

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 position and statement of activities.

The Town maintains several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund which is considered a major fund.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Lincoln as of December 31, 2011 and 2012 are as follows:

	<u>2011</u>	<u>2012</u>
Current and other assets:		
Capital assets	\$ 16,682,359	\$ 16,507,957
Other assets	5,484,667	6,204,124
Total assets	<u>22,167,026</u>	<u>22,712,081</u>
Long term liabilities:		
Compensated absences	132,560	116,244

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2011 and 2012

General obligation bonds payable	4,682,089	4,303,111
Capital leases payable	34,131	12,207
Other post-employment benefits payable	47,909	74,896
Other liabilities	2,430,037	2,528,922
Total Liabilities	7,326,726	7,035,380

Deferred Inflows of Resources		
Unearned other revenue		3,384

Net position:		
Invested in capital assets, net of related debt	11,966,139	12,192,639
Restricted	61,072	94,903
Unrestricted	2,813,089	3,385,775
Total net position	\$ 14,840,300	\$ 15,673,317

Statement of Activities

Changes in net position for the year ending December 31, 2011 and 2012 are as follows:

	2011	2012
Program revenues:		
Charges for service	\$ 484,465	\$ 489,898
Operating grants and contributions	910,599	677,947
Capital grants and contributions		128,738
Total Program revenues	1,395,064	1,296,583
General revenues:		
Property and other taxes	3,855,889	4,404,985
Licenses and permits	298,004	349,186
Intergovernmental revenue	74,768	74,307
Interest and investment earnings	2,685	2,100
Miscellaneous	103,470	233,357
Total general revenues	4,334,816	5,063,935
Total revenues	5,729,880	6,360,518
Program expenses:		
General government	1,296,722	1,181,393
Public safety	1,062,390	1,113,590
Highways and streets	1,223,776	1,049,296
Health and welfare	57,346	74,445
Sanitation	553,435	1,018,792
Water distribution and treatment	420,601	475,816
Culture and recreation	394,050	391,069

**TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2011 and 2012**

Interest and fiscal charges	215,789	215,003
Total expenses	5,224,109	5,519,404
Change in net position	505,771	841,114
Net position - beginning of year	14,326,432	14,832,203
Net position - ending of year	\$ 14,832,203	\$ 15,673,317

Town of Lincoln Governmental Activities

As shown in the above statement the Town experienced an increase in financial position of \$841,114 on the full accrual basis of accounting in 2012, a 6.0% increase over 2011.

The General Fund shows a fund balance of \$2,257,003 this includes capital reserve and expendable trusts fund balances of \$1,094,151. This represents a \$297,049 increase in fund balance from the prior year. Most of this increase is the result of transfers to the capital reserve funds for annual budgeted appropriations. The Board of Selectmen are agents to expend from these funds.

General Fund Budgetary Highlights

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

Actual revenues on the budgetary basis exceeded the budgeted amount by \$304,192. This is primarily due to sale of town property at year end that was unexpected.

During the year, the original budget decreased by \$27,396. This decrease is the result of a carryforward appropriation for the unexpended highway block grant at year end.

The Town under expended its budget by \$27,473. This is a result of savings in the individual departments.

Capital Assets

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

During the year the Town completed an industrial park lighting phase of \$29,547. Numerous construction in progress projects from 2011 were completed and put into service in 2012. Construction in progress was recorded for the ongoing Loon Mountain Bridge project of \$135,514. See Note 6 to the basic financial statements for additional information regarding the capital assets.

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2011 and 2012

Long-Term Obligations

During FY 2012 the Town had a reduction in general obligation bonds of \$1,908,075 which included a bond refinancing resulting in new principal debt of \$1,390,600. Capital lease obligations in the governmental activities experienced a net decrease of \$21,924 as a result of a new lease on a public safety vehicle and regular schedule payments on all leases. See Note 10 to the basic financial statements for additional information regarding the long-term obligations.

Economic Factors

The Town of Lincoln spent the year of 2012 rebuilding and planning to rebuild major components of our infrastructure damaged by the devastating Tropical Storm Irene. The Town rebuilt the Sewer Lagoon Levee. The Town worked with FEMA and NHDOT to plan and fund the replacement of Loon Mountain Bridge. The project to replace Loon Mountain Bridge will be ongoing; the project is not expected to be complete until approximately the year 2015. In addition to the Loon Mountain Bridge, the East Branch Pemigewasset River Granite Block Levee was damaged and needs to be rebuilt. With much planning the Town was able to cover the unexpected expenses without going over budget in 2012.

Contacting the Town of Lincoln's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen at, PO Box 39, Lincoln, NH 03251, telephone number 603-745-2757.

EXHIBIT A
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Net Position
December 31, 2012

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 4,514,819
Investments	49,661
Taxes receivable, net	1,173,442
Accounts receivable	26,414
Due from other governments	439,788
Total Current Assets	<u>6,204,124</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	2,575,554
Depreciable capital assets, net	13,932,403
Total Noncurrent Assets	<u>16,507,957</u>
Total Assets	<u>22,712,081</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	99,596
Accrued expenses	67,871
Retainage payable	4,124
Due to other governments	2,356,694
Deposits	637
Current portion of bonds payable	464,641
Current portion of capital leases payable	12,207
Total Current Liabilities	<u>3,005,770</u>
Noncurrent Liabilities:	
Bonds payable	3,838,470
Compensated absences payable	116,244
Other post-employment benefits payable	74,896
Total Noncurrent Liabilities	<u>4,029,610</u>
Total Liabilities	<u>7,035,380</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned other revenue	3,384
Total Deferred Inflows of Resources	<u>3,384</u>
NET POSITION	
Net investment in capital assets	12,192,639
Restricted	94,903
Unrestricted	3,385,775
Total Net Position	<u>\$ 15,673,317</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2012

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		
Governmental Activities:					
General government	\$ 1,181,393	\$ 51,419			\$ (1,129,974)
Public safety	1,113,590	38,279	\$ 90,919		(984,392)
Highways and streets	1,049,296	310	547,201	\$ 128,738	(373,047)
Health and welfare	74,445				(74,445)
Sanitation	1,018,792	215,141			(803,651)
Water distribution and treatment	475,816	12,520			(463,296)
Culture and recreation	391,069	172,229	2,000		(216,840)
Debt service	215,003		37,827		(177,176)
Total governmental activities	<u>\$ 5,519,404</u>	<u>\$ 489,898</u>	<u>\$ 677,947</u>	<u>\$ 128,738</u>	<u>(4,222,821)</u>
General revenues:					
Property and other taxes					4,404,985
Licenses and permits					349,186
Grants and contributions:					
Rooms and meals tax distribution					74,052
Railroad tax					255
Interest and investment earnings					2,100
Miscellaneous					233,357
Total general revenues					<u>5,063,935</u>
Change in net position					841,114
Net position - beginning, as restated					<u>14,832,203</u>
Net position - ending					<u>\$ 15,673,317</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LINCOLN, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2012

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 3,988,334	\$ 526,485	\$ 4,514,819
Investments	4,468	45,193	49,661
Taxes receivable, net	1,173,442		1,173,442
Accounts receivable	24,278	2,136	26,414
Due from other governments	311,050	128,738	439,788
Due from other funds	5,853	191,889	197,742
Total Assets	<u>5,507,425</u>	<u>894,441</u>	<u>6,401,866</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 5,507,425</u>	<u>\$ 894,441</u>	<u>\$ 6,401,866</u>
LIABILITIES			
Accounts payable	\$ 99,596		\$ 99,596
Accrued expenses	9,776		9,776
Retainage payable	4,124		4,124
Due to other governments	2,356,694		2,356,694
Due to other funds	191,889	\$ 5,853	197,742
Deposits	637		637
Total Liabilities	<u>2,662,716</u>	<u>5,853</u>	<u>2,668,569</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned tax revenue	584,322		584,322
Unearned other revenue	3,384	-	3,384
Total Deferred Inflows of Resources	<u>587,706</u>	<u>-</u>	<u>587,706</u>
FUND BALANCES			
Nonspendable		52,909	52,909
Restricted	33,808	8,186	41,994
Committed	1,170,538	827,493	1,998,031
Unassigned	1,052,657		1,052,657
Total Fund Balances	<u>2,257,003</u>	<u>888,588</u>	<u>3,145,591</u>
Total Liabilities and Fund Balances	<u>\$ 5,507,425</u>	<u>\$ 894,441</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 16,507,957

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis 584,322

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 (4,303,111)
Capital leases payable (12,207)
Accrued interest on long-term obligations (58,095)
Compensated absences payable (116,244)
Other post-employment benefits payable (74,896)

Net position of governmental activities \$ 15,673,317

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, 2012

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 4,395,334		\$ 4,395,334
Licenses and permits	327,486	21,700	349,186
Intergovernmental	752,254	128,738	880,992
Charges for services	450,505	39,393	489,898
Interest and investment income	1,202	898	2,100
Miscellaneous	233,357		233,357
Total Revenues	<u>6,160,138</u>	<u>190,729</u>	<u>6,350,867</u>
Expenditures:			
Current operations:			
General government	1,112,679		1,112,679
Public safety	1,021,995	27,737	1,049,732
Highways and streets	289,083		289,083
Health and welfare	74,445		74,445
Sanitation	514,880		514,880
Water distribution and treatment	267,193		267,193
Culture and recreation	354,029		354,029
Capital outlay	1,320,153	144,475	1,464,628
Debt service:			
Principal retirement	372,850		372,850
Interest and fiscal charges	239,725		239,725
Total Expenditures	<u>5,567,032</u>	<u>172,212</u>	<u>5,739,244</u>
Excess revenues over expenditures	<u>593,106</u>	<u>18,517</u>	<u>611,623</u>
Other financing sources (uses):			
Proceeds from bond issuance	1,539,168		1,539,168
Extinguishment of debt	(1,535,225)		(1,535,225)
Transfers in		300,000	300,000
Transfers out	(300,000)		(300,000)
Total other financing sources (uses)	<u>(296,057)</u>	<u>300,000</u>	<u>3,943</u>
Net change in fund balances	297,049	318,517	615,566
Fund balances at beginning of year, as restated	1,959,954	570,071	2,530,025
Fund balances at end of year	<u>\$ 2,257,003</u>	<u>\$ 888,588</u>	<u>\$ 3,145,591</u>

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, 2012

Net Change in Fund Balances-- Total Governmental Funds	\$ 615,566
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 expense exceeded capital outlays in the current period.	(188,985)
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	10,071
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	9,651
Proceeds from long-term obligations are reported as other financing sources in the funds, but long-term obligations increase long-term liabilities in the statement of net position.	(1,539,168)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	1,908,075
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.	21,924
In the statement of activities, interest is accrued on outstanding bonds and capital leases, whereas in governmental funds, an interest expenditure is reported when due.	14,651
Some expenses reported in the statement of activities, such as compensated absences and other post-employment benefits do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(10,671)
Change in Net Position of Governmental Activities	<u>\$ 841,114</u>

See accompanying notes to the basic financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

Basis of Presentation

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

During the year ended December 31, 2012, the Town implemented GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.*" Under Statement 63, the Town has segregated previously reported assets and liabilities as deferred outflows of resources and deferred inflows of resources, respectively. This statement also identifies net position as the residual of all other elements presented in the statement of financial position. Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources.

1. Government-Wide Financial Statements:

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

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2012

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. Nonmajor funds are aggregated and presented in a single 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, 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 plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as fund balance. The following is the Town's sole major governmental fund:

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

Measurement Focus

1. Government-Wide Financial Statements:

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

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2012

statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Basis of Accounting

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

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current 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. Unearned Revenue:

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2012

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, 2012, the Town applied \$343,113 of its unappropriated fund balance to reduce taxes.

Investments

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

Taxes Receivable

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2012 are recorded as receivables net of reserves for estimated uncollectible of \$86,000.

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.

Capital Assets

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

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2012

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

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

All reported capital assets except for land and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town’s historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

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

Compensated Absences

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

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

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 Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2012

Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

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

Fund Balance Policy

The Town has implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Statement 54 established new fund balance classifications and changes the definition of governmental fund types. As of December 31, 2012 the Town has not adopted a fund balance policy.

Under Statement 54, the Town has segregated fund balance into five classifications; Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

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

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

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2012

for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Estimates

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

NOTE 2--PROPERTY TAXES

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$755,226,600 as of April 1, 2012) and were due in two installments on July 6, 2012 and December 28, 2012. 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 \$3,996,378 and \$1,271,608 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, 2012, 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.

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, 2012.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2012

Property and Liability Insurance

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.

Worker's Compensation

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

NOTE 4--DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2012 are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and cash equivalents	\$ 4,514,819
Investments	<u>49,661</u>
	<u>\$ 4,564,480</u>

Deposits and investments as of December 31, 2012 consist of the following:

Cash on hand	\$ 250
Deposits with financial institutions	4,514,569
Investments	<u>49,661</u>
	<u>\$ 4,564,480</u>

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

Credit Risk

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

The Town has no policy regarding credit risk for its governmental funds as of December 31, 2012. The Trustees of Trust Funds and the Library Trustees also do not have a policy regarding credit risk.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2012

None of the investments as of December 31, 2012 are rated and are detailed as follow:

<u>Investment Type</u>	<u>Fair Value</u>
State investment pool	<u>\$ 49,661</u>

Custodial Credit Risk

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

The Town's policy indicates that there must be some form of collateral securing funds in excess of the FDIC limit, witnessed by a written agreement and held at an independent third-party institution in the name of the Town. Of the Town's deposits with financial institutions at year end, \$3,616,934 was collateralized by securities held by the bank in the bank's name.

Investment in NHPDIP

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

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

NOTE 5--DUE FROM OTHER GOVERNMENTS

Receivables from other governments at December 31, 2012 consist the following:

Town of Woodstock	\$ 44,668
Lincoln-Woodstock School District	2,995
FEMA	222,871
State of New Hampshire - State Aid Bridge	145,592
Department of Justice - Cops Grant	<u>23,662</u>
	<u>\$ 439,788</u>

All receivables are considered collectible in full and will be received within one year.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2012

NOTE 6--CAPITAL ASSETS

The following is a summary of changes in capital assets:

	Balance 1/1/12	Additions	Reductions	Balance 12/31/12
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in process	<u>1,308,511</u>	\$ 138,240	\$ (196,197)	<u>1,250,554</u>
Total capital assets not being depreciated	<u>2,633,511</u>	<u>138,240</u>	<u>(196,197)</u>	<u>2,575,554</u>
Other capital assets:				
Buildings and improvements	5,036,257			5,036,257
Vehicles and equipment	1,486,275	376,014	(333,606)	1,528,683
Land improvements	253,433	29,547		282,980
Infrastructure	<u>14,521,058</u>	<u>189,286</u>		<u>14,710,344</u>
Total other capital assets at historical cost	<u>21,297,023</u>	<u>594,847</u>	<u>(333,606)</u>	<u>21,558,264</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,609,032)	(110,949)		(1,719,981)
Vehicles and equipment	(798,872)	(130,521)	98,189	(831,204)
Land improvements	(129,876)	(8,030)		(137,906)
Infrastructure	<u>(4,710,395)</u>	<u>(226,375)</u>		<u>(4,936,770)</u>
Total accumulated depreciation	<u>(7,248,175)</u>	<u>(475,875)</u>	<u>98,189</u>	<u>(7,625,861)</u>
Total other capital assets, net	<u>14,048,848</u>	<u>118,972</u>	<u>(431,795)</u>	<u>13,932,403</u>
Total capital assets, net	<u>\$ 16,682,359</u>	<u>\$ 257,212</u>	<u>\$ (627,992)</u>	<u>\$ 16,507,957</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 34,777
Public safety	70,234
Highways and streets	156,173
Sanitation	45,755
Water distribution and treatment	130,117
Culture and recreation	38,819
	<u>\$ 475,875</u>

The balance of the assets acquired through capital leases as of December 31, 2012 is as follows:

Vehicles and equipment	\$ 36,668
Less: Accumulated depreciation	<u>(6,111)</u>
	<u>\$ 30,557</u>

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, 2012, the balance of the property tax appropriation due to the Lincoln-Woodstock Cooperative School District is \$2,008,476.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2012

Additional intergovernmental payables consist of the following:

State of New Hampshire - additional license and fees	\$ 4,418
Grafton County Superior Court	43,452
State of New Hampshire, DOT - Temporary Bridge	291,793
State of New Hampshire, Treasurer	8,525
Miscellaneous	30
	<u>\$ 348,218</u>

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 employees are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 19.95% and 8.8%, respectively. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

Under State law (RSA-100:16), plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2012, 2011, and 2010 were \$182,782, \$166,714, and \$140,139, equal to the required contributions for those years.

NOTE 9--OTHER POST-EMPLOYMENT BENEFITS

In addition to providing pension benefits, the Town provides implicit post-employment medical benefits to its eligible retirees and their spouses and dependents. The following groups of retirees qualify for this benefit. Union employees are required to reach age 45 with 20 years of service, or age 60 with no service requirement. Non-union employees are eligible at age 50 with 10 years of service, age plus service greater than 70, with at least 20 years of service, or age 60 with no service requirement. Retirees pay the full cost of health care coverage. As of August 1, 2010, approximately 1 retiree and 7 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2012

Annual OPEB Costs

The Town’s fiscal 2012 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid, on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of thirty years. The Town’s annual OPEB cost for the year ending December 31, 2012 including the amount actually contributed to the plan, and the change in the Town’s net OPEB obligation based on an actuarial valuation as of January 1, 2010 is as follows:

Annual Required Contribution (ARC)	\$ 34,039
Interest on net OPEB obligation	1,916
Adjustment to ARC	<u>(2,118)</u>
Annual OPEB cost	33,837
Contributions made	<u>(6,850)</u>
Increase in net OPEB obligation	26,987
Net OPEB obligation - beginning of year	<u>47,909</u>
Net OPEB obligation - end of year	<u>\$ 74,896</u>

The Town’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ended December 31, 2012, 2011 and 2010 are as follows:

Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation	Covered Payroll	OPEB Cost % of Payroll
12/31/2010	\$ 30,425	23.1%	\$ 23,392	\$ 1,176,712	1.99%
12/31/2011	\$ 32,093	23.6%	\$ 47,909	\$ 1,206,130	3.97%
12/31/2012	\$ 33,837	20.2%	\$ 74,896	\$ 1,236,283	6.06%

The Town’s net OPEB obligation as of December 31, 2012 is recognized as a liability in these financial statements.

Funded Status and Funding Progress for OPEB

The funded status of the plan as of January 1, 2010, the date of the most recent actuarial valuation is as follows:

Actuarial Accrued Liability (AAL)	\$ 106,423
Actuarial value of plan assets	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 106,423</u>
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 1,176,712
UAAL as a percentage of covered payroll	9.0%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. The total cost of providing post-employment benefits is projected,

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2012

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

Actuarial Methods and Assumptions for OPEB

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

In the January 1, 2010 actuarial valuation the Entry Age Normal Cost Method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend of 10% reduced by 1% decrements to an ultimate 5.0% long-term rate for all healthcare benefits after five years. The amortization costs for the initial Unfunded Actuarial Accrued Liability (UAAL) is a level percentage of payroll for a period of thirty years on a closed group basis. This has been calculated assuming the amortization payment increases at a rate of 2.5% per year.

NOTE 10--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. Compensated absences will be paid from the fund where the employee's salary is paid.

Changes in Long-Term Obligations – The following is a summary of debt transactions of the Town for the year ended December 31, 2012:

Type	Balance 1/1/12	Additions	Reductions	Balance 12/31/12	Current Portion
Bonds payable	\$ 4,628,075	\$ 1,390,600	\$ 1,908,075	\$ 4,110,600	\$ 430,100
Unamortized bond premium	54,014	148,568	10,071	192,511	34,541
Total bonds payable	4,682,089	1,539,168	1,918,146	4,303,111	464,641
Capital leases	34,131		21,924	12,207	12,207
Compensated absences	132,560	11,281	27,597	116,244	
Totals	<u>\$ 4,848,780</u>	<u>\$ 1,550,449</u>	<u>\$ 1,967,667</u>	<u>\$ 4,431,562</u>	<u>\$ 476,848</u>

General long-term debt – Bonds payable at December 31, 2012 consist of the following General Obligation issues:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2012

\$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%.	\$ 1,105,000
\$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%.	660,000
\$1,390,600 - 2012 Refunded Water Bonds due in annual installments of \$15,500 to \$89,000 through February 15, 2022; including interest of 2.0% to 5.0%.	1,390,600
\$1,150,000 - Multi-Road Improvement Project due in annual installments of \$110,250 to \$152,736, including interest of 2.7849% through August 15, 2020.	865,000
\$300,000 - 2005 Community Building Note due in annual installments of \$36,448, including interest at 4.0% through July 26, 2015.	<u>90,000</u>
	4,110,600
Add: Unamortized bond premium	<u>192,511</u>
	<u>\$ 4,303,111</u>

Summary of Debt Service Requirements to Maturity – The annual requirements to amortize General Obligation Bonds as of December 31, 2012 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2013	\$ 430,100	\$ 162,242	\$ 592,342
2014	448,000	154,853	602,853
2015	453,000	139,133	592,133
2016	427,000	117,205	544,205
2017	434,000	101,435	535,435
2018-2022	1,758,500	237,118	1,995,618
2023	<u>160,000</u>	<u>7,840</u>	<u>167,840</u>
	4,110,600	919,826	5,030,426
Add: <i>Bond premium</i>	<u>192,511</u>		<u>192,511</u>
	<u>\$ 4,303,111</u>	<u>\$ 919,826</u>	<u>\$ 5,222,937</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2012 was \$153,030 on general obligation debt for governmental activities.

The State of New Hampshire annually reimburses the Town for a portion of its water debt service. During 2012, reimbursements by the State were \$37,827.

Authorized and Unissued Debt – Long-term debt authorized and unissued at December 31, 2012 is as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2012

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

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, 2012:

Police cruiser, due in annual installments of \$13,000 through September 2013, including interest at 6.50%	<u>\$ 12,207</u>
---	------------------

Debt service requirements to retire capital lease obligations outstanding for governmental activities at December 31, 2012 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2013	<u>\$ 12,207</u>	<u>\$ 793</u>	<u>\$ 13,000</u>

NOTE 11--CURRENT REFUNDING OF DEBT

During the year ended December 31, 2012, the Town issued \$1,390,600 of general obligation bonds to current refund \$1,535,225 of outstanding bonds (old debt). Net refunding proceeds of \$1,570,976 were used to retire old debt principal of \$1,535,225 and old debt interest of \$35,752. As a result, this old debt is considered to be defeased, and the liability for those outstanding bonds has been removed from the balance sheet.

Additionally, the current refunding of debt resulted in the recognition of an economic gain of \$138,255. The Town in effect, reduced its aggregate debt service payments by \$238,147 over the next twenty-one years through the current refunding.

NOTE 12--INTERFUND 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 pending reimbursements from the General Fund to the Nonmajor Governmental Funds. The Nonmajor Governmental Funds have an interfund payable to the General Fund for reimbursement of expenditures. Interfund balances at December 31, 2012 are as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2012

		Due from		
		General	Nonmajor	
		Fund	Governmental	Totals
Due to			Funds	
	General Fund		\$ 5,853	\$ 5,853
	Nonmajor Governmental Funds	\$ 191,889		191,889
		<u>\$ 191,889</u>	<u>\$ 5,853</u>	<u>\$ 197,742</u>

During the year, one interfund transaction occurred between funds. The transfer was made in accordance with budgetary authorizations. The General Fund transferred \$300,000 to the FEMA Bridge Capital Project Fund.

NOTE 13--RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2012 as follows:

Permanent funds - endowments	\$ 52,909
Permanent funds - income	8,186
Unexpended bond proceeds	<u>33,808</u>
	<u>\$ 94,903</u>

NOTE 14--COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2012 are as follows:

Fund Balances	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<i>Nonspendable:</i>			
Permanent Funds - Endowments		\$ 52,909	\$ 52,909
<i>Restricted for:</i>			
Permanent Funds - Income		8,186	8,186
Unexpended bond proceeds	\$ 33,808		33,808
<i>Committed for:</i>			
Continuing appropriations	27,461		27,461
Encumbrances	48,926		48,926
Water Tap Fees Fund	100,089		100,089
Capital Reserve Fund	971,299		971,299
Cemetery Expendable Trust Fund	22,763		22,763
Police Special Details Fund		26,414	26,414
Water Impact Fees Fund		354,946	354,946
Capital Projects Fund		152,909	152,909
FEMA Bridge Capital Projects Fund		293,224	293,224
<i>Unassigned for:</i>			
Unassigned - General operations	1,052,657		1,052,657
	<u>\$ 2,257,003</u>	<u>\$ 888,588</u>	<u>\$ 3,145,591</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2012

NOTE 15--CONTINGENT LIABILITIES

Federal Grants

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

Litigation

In the opinion of 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.

NOTE 16--RESTATEMENT OF EQUITY

Government-Wide Statements

During the year ended December 31, 2012, it was determined that intergovernmental receivables had been previously overstated. It was also determined that accumulated depreciation had been previously overstated.

Net Position of the governmental activities as of January 1, 2012, has been restated as follows:

Net Position - January 1, 2012 (as previously reported)	\$ 14,840,300
Amount of restatement due to:	
Overstatement of intergovernmental receivables	(22,680)
Overstatement of accumulated depreciation	<u>14,583</u>
Net Position - January 1, 2012, as restated	<u>\$ 14,832,203</u>

Governmental Funds

As noted above, intergovernmental receivables had been previously overstated.

The impact of the restatement on the governmental funds is as follows:

	<u>General</u> <u>Fund</u>
Fund balance - January 1, 2012 (as previously reported)	\$ 1,982,634
Amount of restatement due to:	
Overstatement of intergovernmental receivables	<u>(22,680)</u>
Fund balance - January 1, 2012, as restated	<u>\$ 1,959,954</u>

SCHEDULE 1
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 4,435,223	\$ 4,435,223	\$ 4,404,985	\$ (30,238)
Licenses and permits	225,800	225,800	291,986	66,186
Intergovernmental	653,819	653,819	752,254	98,435
Charges for services	441,969	441,969	450,505	8,536
Interest income	500	500	759	259
Miscellaneous	68,993	68,993	230,007	161,014
Total Revenues	<u>5,826,304</u>	<u>5,826,304</u>	<u>6,130,496</u>	<u>304,192</u>
Expenditures:				
Current operations:				
General government	1,207,419	1,207,419	1,134,891	72,528
Public safety	1,047,421	1,047,421	1,044,399	3,022
Highways and streets	321,734	294,338	289,083	5,255
Health and welfare	80,465	80,465	74,445	6,020
Sanitation	528,027	528,027	514,880	13,147
Water distribution and treatment	282,450	282,450	267,193	15,257
Culture and recreation	373,310	373,310	355,894	17,416
Capital outlay	597,016	597,016	739,934	(142,918)
Debt service:				
Principal retirement	438,774	438,774	372,850	65,924
Interest and fiscal charges	207,604	207,604	235,782	(28,178)
Total Expenditures	<u>5,084,220</u>	<u>5,056,824</u>	<u>5,029,351</u>	<u>27,473</u>
Excess revenues over expenditures	<u>742,084</u>	<u>769,480</u>	<u>1,101,145</u>	<u>331,665</u>
Other financing (uses):				
Transfers out	<u>(1,119,213)</u>	<u>(1,119,213)</u>	<u>(1,116,463)</u>	<u>2,750</u>
Total other financing (uses)	<u>(1,119,213)</u>	<u>(1,119,213)</u>	<u>(1,116,463)</u>	<u>2,750</u>
Net change in fund balance	(377,129)	(349,733)	(15,318)	334,415
Fund balance at beginning of year				
- Budgetary Basis	<u>1,713,566</u>	<u>1,713,566</u>	<u>1,713,566</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,336,437</u>	<u>\$ 1,363,833</u>	<u>\$ 1,698,248</u>	<u>\$ 334,415</u>

See accompanying notes to the required supplementary information

SCHEDULE 2
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Funding Progress for Other Post-Employment Benefits
For the Year Ended December 31, 2012

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

See accompanying notes to the required supplementary information

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2012

NOTE 1--BUDGET TO ACTUAL RECONCILIATION

General Fund

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

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 7,699,306	\$ 7,402,257
Difference in property taxes meeting susceptible to accrual criteria	9,651	
Non-budgetary revenues and expenditures	(39,293)	(582,664)
Budgetary transfers out		816,463
Encumbrances, December 31, 2012		48,926
Proceeds from bond issuance	(1,539,168)	
Extinguishment of debt		(1,539,168)
Per Schedule 1	<u>\$ 6,130,496</u>	<u>\$ 6,145,814</u>

NOTE 2--BUDGETARY FUND BALANCES

The components of the budgetary fund balance for the General Fund at December 31, 2012 are as follows:

<i>Restricted:</i>	
Unexpended bond proceeds	\$ 33,808
<i>Committed:</i>	
Subsequent year's expenditures	27,461
<i>Unassigned:</i>	
Unassigned - General Operations	<u>1,636,979</u>
	<u>\$ 1,698,248</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
December 31, 2012

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

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



SCHEDULE I
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2012

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	<u>Expenditures</u>
DEPARTMENT OF JUSTICE		
Received directly from US Department of Justice Public Safety Partnership and Community Policing Grants, Recovery Program #2009RKWX0610	16.710	\$ 56,469
Total Department of Justice		<u>56,469</u>
DEPARTMENT OF HOMELAND SECURITY		
Pass Through Payments from New Hampshire Department of Safety, Homeland Security and Emergency Management Disaster Grants - Public Assistance (Presidentially Declared Disasters) #FEMA-4026-DR-NH	97.036	605,080
Total Department of Homeland Security		<u>605,080</u>
Total Expenditures of Federal Awards		<u>\$ 661,549</u>



See notes to schedule of expenditures of federal awards

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2012

NOTE 1—GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Town of Lincoln, New Hampshire. The Town of Lincoln, New Hampshire's reporting entity is defined in Note 1 to the Town's basic financial statements.

NOTE 2—BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Town's basic financial statements.

NOTE 3—RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The recognition of expenditures of federal awards has been reported in the Town's basic financial statements as intergovernmental revenues in the governmental funds as follows:

General Fund	\$ 559,914
Nonmajor Governmental Funds	<u>101,635</u>
	<u>\$ 661,549</u>



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Selectmen
Town of Lincoln, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of The Town of Lincoln, New Hampshire, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise The Town of Lincoln, New Hampshire's basic financial statements, and have issued our report thereon dated December 3, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Town of Lincoln, New Hampshire's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Town of Lincoln, New Hampshire's internal control. Accordingly, we do not express an opinion on the effectiveness of The Town of Lincoln, New Hampshire's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Town of Lincoln, New Hampshire's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct

and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Vachon Aubrey & Company PC". The signature is written in a cursive, flowing style.

Manchester, New Hampshire
December 3, 2013

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Board of Selectmen
Town of Lincoln, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited the Town of Lincoln, New Hampshire's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Town of Lincoln, New Hampshire's major federal programs for the year ended December 31, 2012. The Town of Lincoln, New Hampshire's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Lincoln, New Hampshire's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Lincoln, New Hampshire's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town of Lincoln, New Hampshire's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Lincoln, New Hampshire, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of the Town of Lincoln, New Hampshire is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Lincoln, New Hampshire's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Lincoln, New Hampshire's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Vaughan Colby & Company PC". The signature is written in a cursive, flowing style.

Manchester, New Hampshire
December 3, 2013

**Town of Lincoln, New Hampshire
Schedule of Findings and Questioned Costs
Year Ended December 31, 2012**

Section I--Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified
 Internal control over financial reporting:
 Material weakness(es) identified? _____yes X no
 Significant deficiency(ies) identified
 not considered to be material weaknesses? _____yes X none reported
 Noncompliance material to financial statements noted? _____yes X no

Federal Awards

Internal Control over major programs:
 Material weakness(es) identified? _____yes X no
 Significant deficiency(ies) identified
 not considered to be material weaknesses? _____yes X none reported
 Type of auditor's report issued on compliance
 for major programs: Unqualified
 Any audit findings disclosed that are required
 to be reported in accordance with
 Circular A-133, Section .510(a)? _____yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and Type B program: \$ 300,000

Auditee qualified as low-risk auditee? _____yes X no

Section II--Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS.

Section III--Federal Award Findings and Questioned Costs

There were no findings and questioned costs as defined under OMB Circular A-133 .510(a).



SCHEDULE A
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2012

	Special Revenue Funds	Permanent Fund	FEMA Bridge Capital Project Fund	Capital Projects Fund	Combining Totals
ASSETS					
Cash and cash equivalents	\$ 348,854	\$ 61,095		\$ 116,536	\$ 526,485
Investments	11,945			33,248	45,193
Accounts receivable	2,136				2,136
Due from other governments			\$ 128,738		128,738
Due from other funds	24,278		164,486	3,125	191,889
Total Assets	<u>387,213</u>	<u>61,095</u>	<u>293,224</u>	<u>152,909</u>	<u>894,441</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 387,213</u>	<u>\$ 61,095</u>	<u>\$ 293,224</u>	<u>\$ 152,909</u>	<u>\$ 894,441</u>
LIABILITIES					
Due to other funds	\$ 5,853				\$ 5,853
Total Liabilities	<u>5,853</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>5,853</u>
DEFERRED INFLOWS OF RESOURCES					
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable		52,909			52,909
Restricted		8,186			8,186
Committed	381,360		293,224	152,909	827,493
Total Fund Balances	<u>381,360</u>	<u>61,095</u>	<u>293,224</u>	<u>152,909</u>	<u>888,588</u>
Total Liabilities and Fund Balances	<u>\$ 387,213</u>	<u>\$ 61,095</u>	<u>\$ 293,224</u>	<u>\$ 152,909</u>	<u>\$ 894,441</u>

SCHEDULE A-1
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2012

	Police Special Details Fund	Water Impact Fees Fund	Total Nonmajor Special Revenue Funds
ASSETS			
Cash and cash equivalents		\$ 348,854	\$ 348,854
Investments		11,945	11,945
Accounts receivable	\$ 2,136		2,136
Due from other funds	24,278		24,278
Total Assets	<u>26,414</u>	<u>360,799</u>	<u>387,213</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 26,414</u>	<u>\$ 360,799</u>	<u>\$ 387,213</u>
LIABILITIES			
Due to other funds		\$ 5,853	\$ 5,853
Total Liabilities	<u>\$ -</u>	<u>5,853</u>	<u>5,853</u>
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	-	-	-
FUND BALANCES			
Committed	26,414	354,946	381,360
Total Fund Balances	<u>26,414</u>	<u>354,946</u>	<u>381,360</u>
Total Liabilities and Fund Balances	<u>\$ 26,414</u>	<u>\$ 360,799</u>	<u>\$ 387,213</u>

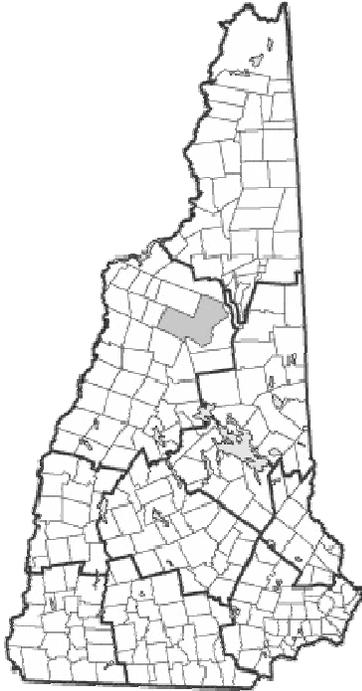
SCHEDULE B
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Funds
For the Year Ended December 31, 2012

	Special Revenue Funds	Permanent Fund	FEMA Bridge Capital Project Fund	Capital Projects Fund	Combining Totals
Revenues:					
Licenses and permits				\$ 21,700	\$ 21,700
Intergovernmental			\$ 128,738		128,738
Charges for services	\$ 39,393				39,393
Interest and investment income	623	\$ 23		252	898
Total Revenues	<u>40,016</u>	<u>23</u>	<u>128,738</u>	<u>21,952</u>	<u>190,729</u>
Expenditures:					
Current operations:					
Public safety	27,737				27,737
Capital outlay	8,961		135,514		144,475
Total Expenditures	<u>36,698</u>	<u>-</u>	<u>135,514</u>	<u>-</u>	<u>172,212</u>
Excess revenues over expenditures	<u>3,318</u>	<u>23</u>	<u>(6,776)</u>	<u>21,952</u>	<u>18,517</u>
Other financing sources:					
Transfers in			300,000		300,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Net change in fund balances	3,318	23	293,224	21,952	318,517
Fund balances at beginning of year	<u>378,042</u>	<u>61,072</u>	<u>-</u>	<u>130,957</u>	<u>570,071</u>
Fund balances at end of year	<u>\$ 381,360</u>	<u>\$ 61,095</u>	<u>\$ 293,224</u>	<u>\$ 152,909</u>	<u>\$ 888,588</u>

SCHEDULE B-1
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Police Special Details Fund	Water Impact Fees Fund	Total Nonmajor Special Revenue Funds
Revenues:			
Charges for services	\$ 30,643	\$ 8,750	\$ 39,393
Interest and investment income		623	623
Total Revenues	<u>30,643</u>	<u>9,373</u>	<u>40,016</u>
Expenditures:			
Current operations:			
Public safety	27,737		27,737
Capital outlay		8,961	8,961
Total Expenditures	<u>27,737</u>	<u>8,961</u>	<u>36,698</u>
Excess revenues over expenditures	<u>2,906</u>	<u>412</u>	<u>3,318</u>
Net change in fund balances	2,906	412	3,318
Fund balances at beginning of year	<u>23,508</u>	<u>354,534</u>	<u>378,042</u>
Fund balances at end of year	<u>\$ 26,414</u>	<u>\$ 354,946</u>	<u>\$ 381,360</u>

Town of Lincoln Community Profile



Lincoln, NH

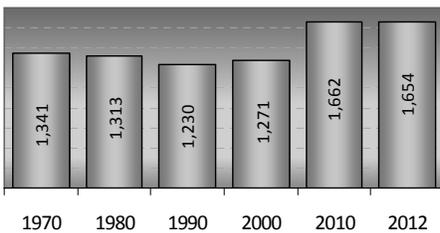
Community Contact	Town of Lincoln Alfred Burbank, Town Manager PO Box 25 Lincoln, NH 03251
Telephone	(603) 745-2757
Fax	(603) 745-6743
E-mail	townmanager@lincolnnh.org
Web Site	www.lincolnnh.org
Municipal Office Hours	Monday through Friday, 8 am - 4:30 pm
County	Grafton
Labor Market Area	Plymouth NH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

Incorporated: 1764

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

Villages and Place Names: North Lincoln, Stillwater

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



Population Trends: Population change for Lincoln totaled 426 over 52 years, from 1,228 in 1960 to 1,654 in 2012. The largest decennial percent change was a 31 percent increase between 2000 and 2010. The 2012 Census estimate for Lincoln was 1,654 residents, which ranked 152nd among New Hampshire's incorporated cities and towns.

Population Density and Land Area, 2010 (US Census Bureau): 12.8 persons per square mile of land area. Lincoln contains 130.3 square miles of land area and 0.6 square miles of inland water area.

Economic & Labor Market Information Bureau, NH Employment Security, October 2013. Community Response Received 5/31/2013

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, 2012-2013	\$4,437,808
Budget: School Appropriations, 2012-2013	\$7,007,302
Zoning Ordinance	1986/13
Master Plan	2003
Capital Improvement Plan	Yes
Industrial Plans Reviewed By	Planning Board

Boards and Commissions

Elected: **Selectmen; Library; Cemetery; Trust Funds; Budget**
 Appointed: **Planning; Zoning**

Public Library **Lincoln Public**

EMERGENCY SERVICES			
Police Department			Full-time
Fire Department			Volunteer
Emergency Medical Service			Private
Nearest Hospital(s)	Distance	Staffed Beds	
Spaere Memorial, Plymouth	23 miles	25	
Littleton Regional, Littleton	28 miles	25	
Cottage Hospital, Woodsville	26 miles	25	

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

PROPERTY TAXES <i>(NH Dept. of Revenue Administration)</i>	
2012 Total Tax Rate (per \$1000 of value)	\$12.73
2012 Equalization Ratio	94.6
2012 Full Value Tax Rate (per \$1000 of value)	\$12.04
2012 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	83.8%
Commercial Land and Buildings	14.9%
Public Utilities, Current Use, and Other	1.2%

HOUSING <i>(ACS 2007-2011)</i>	
Total Housing Units	2,621
Single-Family Units, Detached or Attached	1,943
Units in Multiple-Family Structures:	
Two to Four Units in Structure	177
Five or More Units in Structure	371
Mobile Homes and Other Housing Units	130

DEMOGRAPHICS <i>(US Census Bureau)</i>		
Total Population	Community	County
2012	1,654	89,181
2010	1,662	89,118
2000	1,271	81,826
1990	1,230	74,998
1980	1,313	65,806
1970	1,341	54,914

Demographics, American Community Survey (ACS) 2007-2011

Population by Gender
 Male **646** Female **615**

Population by Age Group
 Under age 5 **69**
 Age 5 to 19 **210**
 Age 20 to 34 **215**
 Age 35 to 54 **338**
 Age 55 to 64 **117**
 Age 65 and over **312**
 Median Age **45.9 years**

Educational Attainment, population 25 years and over
 High school graduate or higher **91.0%**
 Bachelor's degree or higher **15.8%**

INCOME, INFLATION ADJUSTED \$ <i>(ACS 2007-2011)</i>	
Per capita income	\$24,506
Median 4-person family income	\$46,413
Median household income	\$42,893

Median Earnings, full-time, year-round workers
 Male **\$30,625**
 Female **\$23,393**
 Families below the poverty level **11.7%**

LABOR FORCE <i>(NHES – ELMI)</i>		
Annual Average	2002	2012
Civilian labor force	743	904
Employed	714	852
Unemployed	29	52
Unemployment rate	3.9%	5.8%

EMPLOYMENT & WAGES <i>(NHES – ELMI)</i>		
Annual Average Covered Employment	2002	2012
Goods Producing Industries		
Average Employment	n	n
Average Weekly Wage	n	n
Service Providing Industries		
Average Employment	n	n
Average Weekly Wage	n	n
Total Private Industry		
Average Employment	2,139	1,688
Average Weekly Wage	\$ 353	\$ 469
Government (Federal, State, and Local)		
Average Employment	126	154
Average Weekly Wage	\$ 593	\$ 701
Total, Private Industry plus Government		
Average Employment	2,265	1,842
Average Weekly Wage	\$ 366	\$ 488

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

EDUCATION AND CHILD CARE

Schools students attend: **Grades K-12 are part of Lincoln-Woodstock Cooperative (Lincoln, Woodstock)** District: **SAU 68**
 Career Technology Center(s): **Plymouth Applied Technology Center** Region: **5**

Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	1	1	1	
Grade Levels	K 1-5	6-8	9-12	
Total Enrollment	151	81	101	

Nearest Community College: **Lakes Region**

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

2012 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing) Total Facilities: **3** Total Capacity: **83**

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

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		336 miles
Montreal, Quebec		191 miles

COMMUTING TO WORK*(ACS 2007-2011)*

Workers 16 years and over	
Drove alone, car/truck/van	63.3%
Carpooled, car/truck/van	6.8%
Public transportation	0.0%
Walked	15.8%
Other means	11.5%
Worked at home	2.6%
Mean Travel Time to Work	12.2 minutes

Percent of Working Residents: ACS 2007-2011

Working in community of residence	92.7
Commuting to another NH community	5.9
Commuting out-of-state	1.5

RECREATION, ATTRACTIONS, AND EVENTS

Municipal Parks	
YMCA/YWCA	
Boys Club/Girls Club	
Golf Courses	
X Swimming: Indoor Facility	
X Swimming: Outdoor Facility	
X Tennis Courts: Indoor Facility	
X Tennis Courts: Outdoor Facility	
Ice Skating Rink: Indoor Facility	
Bowling Facilities	
X Museums	
X Cinemas	
X Performing Arts Facilities	
X Tourist Attractions	
X Youth Organizations (i.e., Scouts, 4-H)	
X Youth Sports: Baseball	
X Youth Sports: Soccer	
Youth Sports: Football	
X Youth Sports: Basketball	
Youth Sports: Hockey	
X Campgrounds	
X Fishing/Hunting	
Boating/Marinas	
X Snowmobile Trails	
X Bicycle Trails	
X Cross Country Skiing	
X Beach or Waterfront Recreation Area	
X Overnight or Day Camps	
Nearest Ski Area(s): Loon Mountain, Kanc Recreation	
Other: Scenic Railroad; Clark's Trading Post, Whale's Tail Water Park	

2013 Vital Statistics

Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2013

Date of Birth	Child's Name	Father's Name	Mother's Name	Place of Birth
01/12/2013	Bentley Chandler Beaudin	Taylor Beaudin	Sarah Beaudin	Plymouth, NH
03/04/2013	Evelyn Joan Paster	Noah Paster	Johanna Paster	Lincoln, NH
04/18/2013	Kataleyah Ava-Shea Rudy	Bruce Rudy	Heather Martin	Littleton, NH
06/06/2013	Dawson Roger Woods	Shawn Woods	Megan Woods	Plymouth, NH
06/27/2013	Alexa Mae Havlock-Partridge	John Partridge Jr.	Samantha Havlock	Lebanon, NH
08/13/2013	Elizabeth Anne Kwasnik	Gregory Kwasnik	Meagan Carr	Littleton, NH
10/13/2013	Amelia Maria Fresolone	Paul Fresolone	Gergana Fresolone	Concord, NH

2013 Vital Statistics

Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2013

Date of Marriage	Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Place of Marriage
04/20/2013	Joseph E. Benedetto III	Lincoln, NH	Nicola A. Dovholuk	Lincoln, NH	Thornton
08/12/2013	Simon H. Wong	Lincoln, NH	Yongqi Lin	China	Woodstock
08/24/2013	Eric D. Snyder	Lincoln, NH	Amy E. Zabiegalski	Lincoln, NH	Thornton
09/14/2013	Michael S. Weden	Lincoln, NH	Laurian E. Smith	Lincoln, NH	No. Woodstock

2013 Vital Statistics

Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2013

Date of Death	Decedent's Name	Father's Name	Mother's Maiden Name	Place of Death	Military
02/16/2013	Marvin Dolinsky	David Dolinsky	Dora Stuart	Lincoln	Y
03/02/2013	John Smearman	Clarence Smearman	Margaret Federica	Lincoln	Y
03/02/2013	Messias Medeiros	Clementino Medeiros	Simeira Pereira	Lancaster	N
03/10/2013	Wayne Wright	Earl Wright	Louise Thibeault	Franklin	Y
06/23/2013	Norman Smith Jr	Norman Smith Sr.	Rita Letourneau	Lincoln	N
08/26/2013	MaryEllen Goode	Clarence Maxey	Susan Holdsworth	Lincoln	N
10/18/2013	Fred Williams Jr.	Fred Williams Sr.	Josephine Unknown	Littleton	Y
11/01/2013	Bruce Kent	George Kent	Ann Stacey	Lincoln	N
11/25/2013	Anne Rudy	Unknown Macran	Unknown Unknown	Plymouth	N
12/03/2013	Carol A. Parent	Edward J. Parent	Nora McCarthy	Littleton	N
12/22/2013	Suzanne Christie	Peter Newman	Unknown Unknown	Littleton	N

HIGHLIGHTS OF LINCOLN HISTORY

