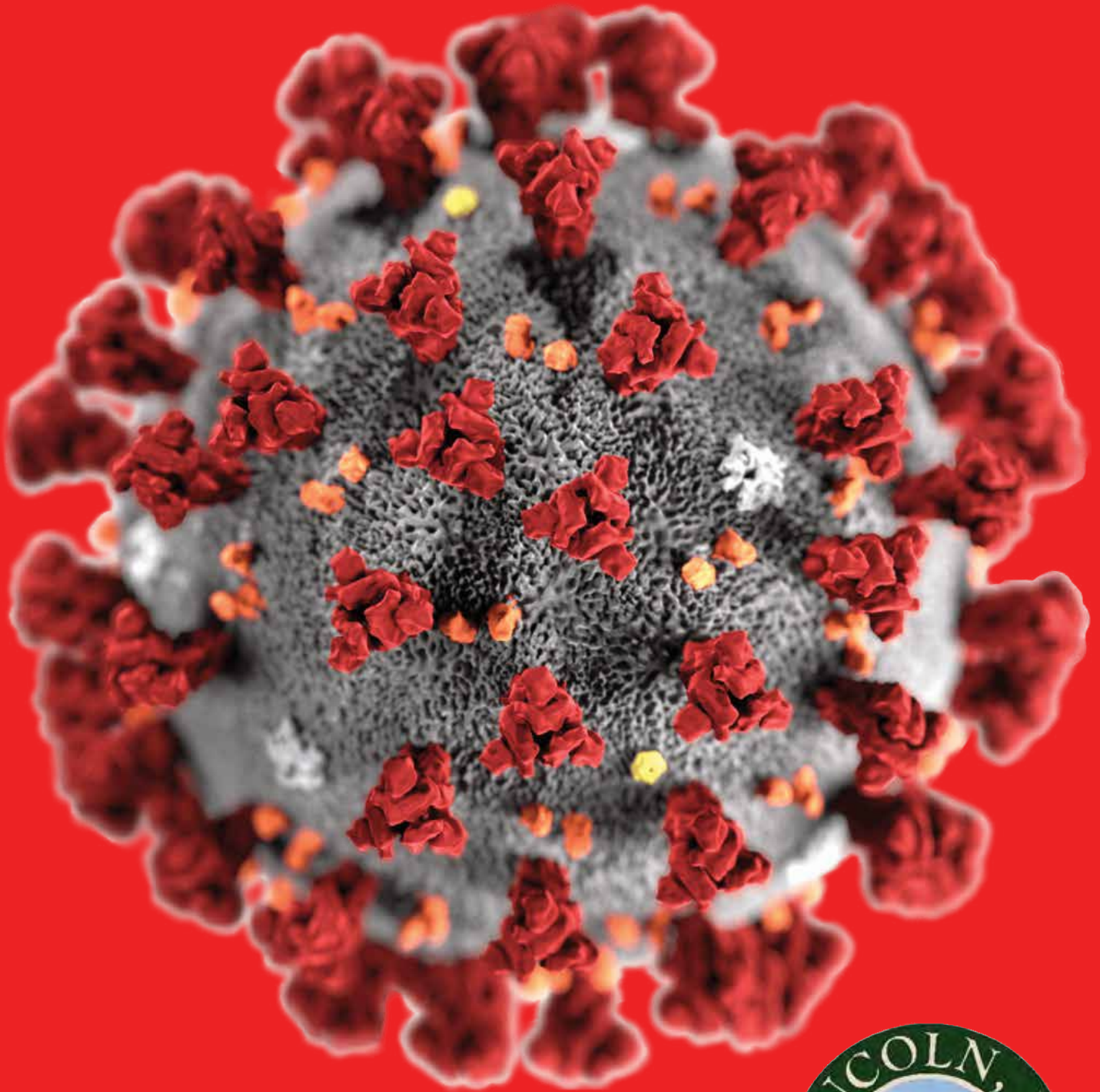


# TOWN OF LINCOLN NH 2020 ANNUAL REPORT



**SURVIVING  
THE PANDEMIC**



# **TOWN OF LINCOLN** **DIRECTORY**

**FIRE EMERGENCY 911**  
**AMBULANCE EMERGENCY 911**  
**POLICE EMERGENCY 911**

## **NH POISON CONTROL CENTER 1-800-562-8236**

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

## **HOURS OPEN TO THE PUBLIC**

Town Manager & Selectmen's Office.....	Mon. - Fri.	8:00 am - 4:30 pm
Planning & Zoning Office.....	Mon. - Fri.	8:00 am - 4:30 pm
Town Clerk/Tax Collector.....	Monday	8:00 am - 4:00 pm
	Tuesday - CLOSED	
	Wed. – Friday	8:00 am – 4:00 pm
Solid Waste Facility.....	Thurs. – Tue.	8:00 am - 4:30 pm
	Wednesday - CLOSED	
Recreation Department.....	Mon. - Friday	8:00 am - 3:00 pm
Lincoln Public Library.....	Mon. - Fri.	10:00 am – 8:00 pm
	Saturday	10:00 am – 2:00 pm

**[www.LincolnNH.org](http://www.LincolnNH.org)**



# Town of Lincoln Annual Report

At a time when the world is fighting a war against a virus that does not want to give in, our local communities of Lincoln and Woodstock are fighting back. At the request of the the Lin-Wood Senior Center, to the chief of the Linwood Ambulance Service, a day was setup to inoculate over 420 of our qualified citizens with their first dose of the COVID-19 vaccine.



## Participating Organizations

Linwood Ambulance Service – Lin-Wood Senior Services Center  
Mid-State Health Center – Lincoln Woodstock Rotary Club  
Lincoln Fire Department – Woodstock Fire Department  
Lincoln Police Department – Lincoln Public Works  
Lincoln-Woodstock Recreation Department  
Woodstock Station and Inn  
White Mountain Bagels – The Mountain Club at Loon



# *Town of Lincoln*

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



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

## PUBLIC NOTICE

**DUE TO COVID CIRCUMSTANCES, MARCH TOWN MEETING  
WILL BE HELD ON MARCH 9<sup>th</sup> AT THE DAYS INN (previously  
known as THE BEACON RESORT) LOCATED AT 557 US ROUTE 3,  
LINCOLN NH**



**VOTING WILL BEGIN AT THE OLD “DAD’S RESTAURANT  
FUNCTION AREA” AT 10:00am and go to 6:00pm.  
THE TOWN BUSINESS MEETING WILL BEGIN  
AT 6:30 PM AT THE SAME LOCATION.**

**Signs will be posted directing voters to the designated parking/meeting area.**

**\*Note:** Masks are required to gain entry to the building, and must be worn until participant(s) are seated.



# Town of Lincoln, NH 2021 Annual Meeting

## Moderator's Rules of Procedure

Robert Wetherell, Moderator

Mask must be worn entering the building, and in the hall for the duration of the meeting and voting. A maskless section has been created (in the bar area) behind glass for those not wearing a mask.

\*Note you shall wear a mask unless seated in the maskless section. You may participate in the meeting from there and have time to vote by secret ballot during designated times.

Chairs have been paired and distanced six feet apart. Do not move chairs.

For secret ballot voting please remain seated until the letter your last name begins with is called. While waiting for the next available ballot clerk stand six feet away from the party in front of you.

While waiting to speak, stand at least six feet behind the person in front of you. Allow time for the microphone to be sanitized between speakers.

All cell phones should be turned to silent

Each participant will treat every other participant with respect and courtesy. The moderator will not allow personal attacks or inappropriate language.

Anyone wishing to address the meeting will use the microphone and first be recognized by the moderator. Speakers will begin by stating their name. All other speakers will be considered out of order. I will allow non-voters to speak, however please identify yourself as a non-voter. While allowed to speak, you are forbidden from voting.

The initial presentations on Articles will be limited to ten minutes, all speakers in debate will be limited to three minutes (including a warning at one minute remaining). Time to be determined by the moderator. All new speakers who desire to speak will be given 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 a majority of the meeting.

State statutes do govern legal procedures not listed here.



### **In Loving Memory..**

The Lincoln Police Department mourned the passing of one of its own, Officer Howard Beaudry (Ret.) who passed away peacefully on November 23, 2020. Howard started his law enforcement career (and his family) "down in R.I." as he was fond of saying. After many years in Rhode Island, he eventually landed in New Hampshire; working in Ashland, and eventually and finally in Lincoln.

Howard was a police officer for the Town of Lincoln for many years, serving in many roles. He was actively involved in the school and with programs supporting children. In his later years he took on more of an administrative role, serving primarily as the agency's evidence technician. Howard's many dedicated years of law enforcement service meant he was a wealth of knowledge; and Howard had a story for every occasion. For those of us who stuck around to hear the story, it was always worth it.

"Howie", as some of us liked to call him, did not like to have his picture taken, as you can see in this mug-shot style photo. But that was Howard. He wasn't in the profession for the accolades or the acknowledgement. He was just a good cop, who truly cared about the people and the communities he served.

Rest in peace Officer Beaudry. You will be missed.



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# STATE OF NEW HAMPSHIRE

## Executive Council

**MICHAEL J. CRYANS**

Executive Councilor  
District One



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

### 2020 Year-End Report from Councilor Michael Cryans

On January 6, 2020, I will complete my term as Executive Councilor.

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

The five members of the Council each represent approximately 275,000 constituents. The Council meets approximately every two weeks and most of the meetings are held at the State House in Concord. Unfortunately due to COVID-19, from March until September, all of the Council meetings were held via telephone, and no meetings were held in each of the Councilors districts during the summer.

The Executive Council votes on all contracts with the state over \$10,000 as well as appointments to Boards and Commissions. About fifty persons from District 1 were confirmed to various positions on State Boards and Commissions this year. The Council also votes on Commissioners and Deputy Commissioners of State Agencies as well as confirms the appointment of judges to serve in New Hampshire District, Supreme and Superior Courts.

The function that I enjoy most is constituent service. Again, COVID-19 presented a whole new set of problems. First of all, it restricted traveling from town to town. Secondly, after the major health crisis, nothing was more impactful than the economic devastation to individuals and businesses. One glaring example was unemployment. The week prior to the pandemic, 500 people applied for unemployment assistance. The next four weeks, 119,000 filed for unemployment assistance. District 1, which is known for its restaurants, hotels, resorts and hospitality industry was hit the hardest with 44 towns seeing a 20-35% unemployment rate.

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

Please feel free to contact me if you feel I can be helpful. My contact information is [mjcryans@hotmail.com](mailto:mjcryans@hotmail.com) or 603-443-1901 or PO Box 999, Hanover, NH 03755.

I have enjoyed serving you the last two years. It has truly been an honor.

Sincerely,  
Michael Cryans  
Executive Councilor, District One

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



# STATE OF NEW HAMPSHIRE

## HOUSE OF REPRESENTATIVES

### CONCORD

**Bonnie Ham, Grafton County's 5<sup>th</sup> District State Representative**

**Woodstock-Lincoln & Waterville Valley**

Dear Voters, Residents, and Businesses,

Thank you very much for this opportunity to once again represent the voters, residents, and businesses of Lincoln, Woodstock, and Waterville Valley. I am happy to be back in office! I haven't returned to Concord in-person as of yet given COVID-19, but we are conducting Committee Hearings via zoom, and Session days are being held in large arenas. It sure is a different experience, but it is convenient and alleviates the necessity to drive to Concord to hear testimony. This is not my preferred method of being involved, but it is what we have to do for now.

I am serving on the Commerce and Consumer Affairs Committee this time. We cover a variety of consumer affair topics including banking, insurance, and condominium issues. To find out what is coming before all of the committees the following week, please access the calendar found on the State of New Hampshire General Court's website every Friday. Please review it, comment, ask questions, or suggest what I should support, or not support concerning the bills that are being heard before any of the committees. You have a great deal of expertise on many topics that I need to know about to be fully informed. I look forward to hearing from you, and I will continue to do my best to make choices that are in the best interest of New Hampshire, and all of you in Lincoln, Woodstock, and Waterville Valley.

If there are issues you would like to let me know about or have questions, you can reach out to me at [bdham@roadrunner.com](mailto:bdham@roadrunner.com) or by phone or text at (603) 348-7408. My mailing address is 796 Daniel Webster Highway, North Woodstock, NH 03262. Please identify in the e-mail subject line that you are within my district so I am sure to read it first! We receive hundreds of e-mails a week, and I don't want to miss any message from my constituents. I also welcome phone calls

Respectfully submitted,  
State Representative Bonnie Ham

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

# **TOWN OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2020**

*(includes elected & appointed officials & department heads)*

## **Board of Selectmen**

Jayne Ludwig  
(Term expires 2021)

Tamra Ham  
(Term expires 2022)

OJ Robinson  
(Term expires 2023)

## **Town Manager**

Alfred “Butch” Burbank

## **Moderator**

Robert Wetherell  
(Term expires 2022)

## **Treasurer**

Julie Rolando/Susan Chenard  
(Term Expires 2023)

## **Town Clerk & Tax Collector**

Kristyn Brophy  
(Town Clerk Term Expires 2023)

## **Public Works Superintendent**

Nathan Hadaway

## **Police Chief / Emergency Management Director**

Chad Morris

## **Fire Chief/Code Compliance Officer**

Ronald Beard

## **Library Director**

Carol Riley

## **Recreation Director**

Tara Tower

## **Town Planner**

Carole Bont

## **Solid Waste Facility Manager**

Nathan Hadaway



# **TOWN OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2020**

## **Administrator Assistant/ Welfare Officer**

Jane Leslie

## **Supervisors of the Checklist**

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

## **Budget Committee**

Jayne Ludwig, *Selectmen's Representative*

### **Term Expires 2023**

Paul Beaudin  
Susan Chenard  
Al Poulin (*Appointed 2020*)  
Lutz Wallem

### **Term Expires 2022**

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

### **Term Expires 2021**

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

## **Library Trustees**

Danielle Black (Term expires 2023)  
Joseph J. Bujeaud – *Resigned 2020*  
Nancy R Sweeney (Term expires 2022)  
Ivan Strickon (Term expires 2022)  
Gail W. Tremblay (Term expires 2021)  
Russ Bradshaw (Term expires 2021 – Resigned 2020)  
Rosaland Lowen – *Appointed 2020*

## **Cemetery Trustees**

William Conn (Term expires 2023)  
Peter Govoni (Term expires 2022)  
Katrina A. Mack (Term expires 2021)

## **Trustee of Trust Funds**

K. Jeanne Beaudin (Term expires 2021)  
Herbert Gardner (Term expires 2022)  
Beverly Hall (*Resigned* -Term expires 2023)

## **District 5 Grafton County State Representative**

Bonnie Ham

## **Planning Board**

OJ Robinson, *Selectmen's Representative*

### **Term Expires 2021**

Joe Chenard  
Mark Ehrman

### **Term Expires 2022**

Steve Noseworthy  
James Spanos

### **Term Expires 2023**

Paul Beaudin - *Alternate*  
Deanne Chrystal – *Alternate (Resigned)*

## **Zoning Board of Adjustments**

### **Term Expires 2021**

Jack Daly  
Jon Ham  
Margie Gozdiff – *Alternate*

### **Term Expires 2022**

Paul Beaudin  
Susanne Chenard – *Alternate*

### **Term Expires 2023**

Raymond D'Amante  
Delia Sullivan

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

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## Lincoln Board of Selectmen 2020 Annual Report

In 2020, the Board of Selectmen (BOS) dealt with the typical operations of the town along with the additional challenges brought on by COVID-19. Shortly after Town Meeting, we made the decision to postpone the West Street Reconstruction project. We were concerned about how the pandemic would affect our revenue and expenses. This was a difficult decision to make as the project had already been delayed after being started. We now have a contract signed with a contractor who intends to restart this project in Spring 2021.

The Town faced numerous setbacks with the Riverfront Park project. Environmental issues related to underground contamination slowed down progress. We are working with our engineer and environmental testing company to determine our next steps, and our options regarding grants available for brownfields.

The Town continues to be inundated with legal challenges. The court ruled in our favor regarding the junkyard issue on the Chenard properties, however, that ruling was appealed, and we are heading back to court in 2021. The lawsuit by our previous Police Chief is proceeding slowly. We attempted to mediate resolutions to a lawsuit by a former police officer, the original contractor for the West St. project, and the landowner of the South Peak development. All of these mediation attempts failed, and will likely be going to court for these matters. We also have several assessment challenges that remain unsettled, and may go to court.

In the late summer, the Town, along with the whole state, experienced a drought. The BOS would like to thank the residents and businesses for their cooperation in significantly reducing our daily water use during this period. Throughout the year, the ad hoc Water Committee discussed the various water issues facing the Town, and ultimately recommended that the Town install water meters, with the goals of encouraging water conservation and making the Town eligible for grant opportunities for water and sewer improvements. The Committee looked at various options for rate structures that were presented by our hired consultant, with no final determinations made by the end of 2020.

The BOS is very proud of our Fire Chief and Police Chief for leading their departments in dealing with all of the new and varied issues related to COVID-19. They provided guidance to many of our local businesses in making their operations safe and compliant, allowing them to make the best of this difficult period.

Our Town studied the staffing level of our Police Department back in 2002. Eighteen years later, we are still two officers below what was recommended back then, and five officers below what would be required based on our current statistics. We are looking to return to the two-officer deficit in 2021 by hiring three new officers. We are hoping the voters will support this effort.

We want to thank all of our Town employees; committee members, volunteers, election workers, and the many patient and understanding residents and taxpayers who helped the Town successfully and peacefully get through what was a difficult year for everyone. We appreciate the extra effort, willingness, and cooperation. We live in a generous and caring community! The members of the BOS thank you and wish all of our residents a safe and healthy 2021.



*Margaret Thompson, Town of Lincoln's Eldest Resident  
(OJ Robinson(left), Selectman, Jayne Ludwig, Selectman, Tamra Ham, Town Manager Burbank)*





## LINCOLN TOWN MANAGER

### ANNUAL REPORT 2020

What a year it has been. As everyone is aware, shortly after our 2020 Town Meeting, the State of New Hampshire went into a lockdown due to the COVID-19 pandemic. From that day until the present, it has been extremely challenging continuing the daily operations of local government. In a very short period of time, we had to switch from in-person meetings to a virtual format, all new territory for us. I want to thank all the citizens of Lincoln for their cooperation and understanding during these extraordinary times. I also want to take this opportunity to say how proud I am of all town employees who continued to get the job done, even if it was working remotely from their homes due to possible COVID exposure or personal health concerns.

As you will see highlighted in the Board of Selectmen report, the Police Department is seeking additional officers. The department has been understaffed for some time dating back to a study conducted in 2002. I would encourage all citizens to vote in favor of the increase in staff for the Police Department. On another note, I am very concerned about the lack of adequate staffing for the Fire Department. I feel that in the upcoming years there will be a need to move to permanent staffing of the Fire Department. In this year's budget you will see an increase in the Fire Department and Public Works department budgets to hire a full-time, shared employee between the two departments. This position will give Chief Beard help with not only emergency calls, but the increasing Code Compliance checks that are required by NH State Statute, and compliance with adopted Town Ordinances, as well as emergency calls for service. The Public Works hours of this position will be used to assist in the maintenance of Town Buildings.

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

Respectfully submitted,

Alfred "Butch" Burbank  
Town Manager



## 2020 Annual Report Town of Lincoln Department of Public Works

Winter this year proved to be a roller coaster of weather. We contended with multiple freezing rain, sleet, and snow events. We were able to demo three different sidewalk tractors, and after careful consideration, we chose the Prinoth track machine to replace our old Holder tractor. This new machine is faster, and more reliable.



Spring came early this year. We were able to begin cleaning up winter sand by the end of March, and we continued cleaning up sand around town into April. We had the streets swept, cleaned all of our storm drains, and sealed the sidewalks. We were able to clean up and rebuild the stone culvert header at the community center, and we also cleared all the brush behind the community barn along the wall. We completed all of the street painting in May. We also dug the first series of test pits for the Riverfront Park project. We got the last two repaired aerators wired up and functioning at the Wastewater Treatment Plant. We also did multiple cemetery internments.

Summer was very productive for us. The weather was perfect for getting a lot of work done. We re-roofed the town owned concession stand at the high school. We also assembled and installed two sets of RRFB's on Main Street. We repaired a section of concrete sidewalk on Church Street in front of the Historical Society. We also rebuilt 3 storm drains on Beechnut Road, and 2 on Mansion Hill. We installed an invert in the last sewer manhole on Mansion Hill as well. In preparation for the eventual removal of the utility pole in the community center parking lot, we installed new electrical conduit and we are hoping to get that new service through the conduit soon. We spent a couple weeks doing restoration work in the old section of Riverside Cemetery which included moving several grave markers. As the markers were out of the way, we installed foundations for them. The section was then brought up to grade and seeded. We cleaned sewer lines on the town portion of Lower Black Mountain Road, and we also cleaned sewer lines around the waste water treatment plant as well.

In September, we began construction on Maple Street. We first had curb setters re-set the curbing for the entire sidewalk, and then we rented an excavator and rebuilt the sidewalk ourselves. Once the sidewalk was prepped, we had 1.5" of the wearing course ground, and we then had the new pavement installed on the sidewalk and the road surface. We also completely reconstructed Rue de Gionet. We then had the paving contractor shim and overlay Loon Mountain Road from the Business Center up to Beechwood.

The remainder of the fall was spent backing up all of the new pavement with shoulder gravel. Finishing up installation of head stone foundations in the cemetery. We then worked on getting all of our equipment ready for the upcoming winter season.

I would like to thank the residents of Lincoln for their continued support. I would also like to thank the hard work and dedication of my crew. We are looking forward to another productive year in 2021.

Respectfully Submitted,

*Nate Hadaway*

Nate Hadaway  
Director of Public Works

Town of Lincoln

## Town of Lincoln/Woodstock Solid Waste Facility

### 2020 Annual Report

This was a busy year for the facility. We processed 742.10 tons of construction/demolition material, up 51.87 tons from 2019. We also processed 1,002.70 tons of municipal solid waste, up 85.26 tons from 2019. Recycling of plastics and glass in the comingle container was down to 55 tons as opposed to 184.56 tons in 2019. This means that 129.56 tons of recycling entered the waste stream as opposed to last year. We would ask that residents make more of an effort to recycle. Not only is it beneficial to the environment, but it helps keep costs down.

We held our bi-annual Household Hazardous Waste Day this year with the help of the North Country Council. This was a success as always. We had the brush pile ground this year as well.

We were able to upgrade the lights in the facility to LED lighting. This upgrade project was funded through the New Hampshire Electric Coop. This upgrade is a significant improvement in the lighting of the building, and the upgraded lights use far less energy than the old inefficient and unreliable lights.

Our new scale has proven to be a successful addition to the facility. As you can see in the revenue comparison, this is a necessary tool to bill appropriately in order to avoid lost revenue.

The staff would like to thank the residents of Lincoln and Woodstock for their continued support. We will continue to provide you with the best service possible.

<b>SOLID WASTE TRACKING</b>					
	<b>2020 Sales</b>	<b>2019 Sales</b>		<b>2020 Waste Mgmt.</b>	<b>2019 Waste Mgmt.</b>
January	\$3,245.80	\$2,236	January	\$11,696.23	\$12,488.38
February	\$2,461	\$1,982.50	February	\$9,532.56	\$10,336.60
March	\$3,277	2,088.75	March	\$12,377.76	\$10,459.67
April	\$7,055	\$6,724	April	\$16,635.20	\$8,281.43
May	\$9,097.70	\$7,238.50	May	\$17,575.20	\$16,004.61
June	\$8,170.50	\$5,476.50	June	\$19,621.64	\$16,699.92
July	\$7,491.25	\$4,876.25	July	\$19,331.91	\$17,363.73
August	\$8,226.25	\$6,577.25	August	\$20,556.63	\$14,983.02
September	\$10,917	\$5,323.50	September	\$21,477.82	\$21,100.96
October	\$11,058	\$5,863	October	\$22,166.97	\$14,509.64
November	\$9,739	\$6,151.60	November	\$20,925.52	\$19,083.85
December	\$5,973	\$4,449.44	December	\$17,509.43	\$15,101.84
<b>TOTAL YEAR:</b>	<b>\$86,711.50</b>	<b>\$58,987.29</b>	<b>TOTAL YEAR:</b>	<b>\$209,406.87</b>	<b>\$176,413.65</b>

\*50/50 split with the Town of Woodstock (Scale usage began December 9, 2019)

Respectfully submitted,

Nate Hadaway  
Director of Public Works  
Town of Lincoln



# Planning and Zoning Department Annual Report for 2020

## Planning Board

The year 2020 was very busy for the Planning and Zoning Department and the Planning Board. The Zoning Board of Adjustment had a breather with only two meetings in 2020.

Starting in March of 2020, the COVID-19 pandemic forced us to go from in-person meetings at Town Hall, to holding all of our meetings as virtual meetings on the ZOOM platform. Town Hall was closed to the public for most of the year. Staff tried working from home off and on with various degrees of success. Multiple times members of the office were quarantined due to primary or secondary exposures to others with COVID-19. Some of those challenges were difficult to overcome.

Many thanks also to all of the Town Hall staff members who pinch hit for each other in order to steer the ship while other staff members were quarantined or working from home. A heart-felt thanks to Fire Chief/Health Officer/Code Enforcement Officer Ron Beard who figured out how to make those virtual meetings happen, and then facilitated each and every ZOOM meeting, including uploading the meetings to YouTube.

The other notable development this year was the huge increase in the number of inquiries associated with people's grand ideas about potential building projects. The number of inquiries and applications that came in were difficult to stay on top of given the logistical limitations caused by the pandemic. We are all looking forward to the day when people can come to the office with their questions, and we can meet in person.

Overall, the Planning and Zoning Department dealt with or issued permits for the following:

2019	2020	Planning Actions
8	16	Complaints (not including sign complaints)
13	15	Conceptual Presentations
1	6	Demolition Permits
7	42	Inquiries Requiring Significant Research
15	11+	Land Use Compliance Certificates and Outstanding LUCCs (2014-2020) (LUCCs are no longer tracked separately – LUCCs are part of LUP process)
52	79	Land Use Permit Applications Granted/ Withdrawn/ Denied/ Referred to ZBA (some still pending in 2021)
16	21	Sign Permits
10	22	Site Plan Review Applications Submitted/ Follow-up/ Enforcement/ Extension/ Requests for Waiver
8	7	Special Event Permits
2	5	Subdivisions – Granted & Inquiries
1	2	Transient Vendor Permits
1	2	Voluntary Lot Mergers/ Research/ Requests for Reversal of Involuntary Lot Mergers

3	1	Written Zoning Opinions
1	0	Sign Complaints resulting in letters of violation (versus compliance)
1	2	Alteration of Terrain Permits
1	0	Requests for Waivers of Stormwater Management Plan Requirements
3	11	Driveway Permits, Separate from Land Use Permits for Buildings
3	0	NH Department of Environmental Services Matters (NH DES)
0	1	Logging without an Intent to Cut
0	1	Sale of Town Owned Land
0	1	Short Term Rentals Issues
0	1	Waiver of Stormwater Management Requirements
0	1	Waiver of Dimensional Requirements in Village Center (VC) District
<b>2019</b>	<b>2020</b>	<b>Zoning Board of Adjustment Actions</b>
0	5	Zoning Board of Adjustment Matters/ Continuations from prior years
1	1	Zoning Verification Letters

The Planning Board held 22 Planning Board meetings in 2020 – all virtual after Town Meeting day in March.

### **2020 - Amendments to the Land Use Plan Ordinance Adopted in 2020**

The March 10, 2020 Annual Town Meeting voted to adopt the following amendments to the Land Use Plan Ordinance:

#### **Article 02: Planning – Boarding or Rooming House**

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

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

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

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

1. All proposed new construction shall provide for adequate off-street parking spaces in accordance with the following standards, subject to modification by the approval of a special exception pursuant to Article V, Section A,3. A single parking space is

defined as being one hundred seventy (170) square feet in area and having additional adequate area for maneuvering.

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

(Language added is underlined. Language deleted is ~~crossed out~~.

## **2021 – Proposed Amendments to the Land Use Plan Ordinance (LUPO) in 2021:**

The following proposed amendments to the Land Use Plan Ordinance (LUPO) will be voted on at our Annual Town Meeting on Tuesday, March 9, 2021.

### **1. Parking and Off-Street Loading: (Define and Increase parking space requirements)**

Amend Article III Applicability and Non-Conforming, Section A. Definitions: Add a definition of “Parking Space.” A parking space is defined as a designated, exclusive and maintained parking space a minimum of one hundred seventy square feet (170 SF) in area.

Add to “Article V General Regulations, Section A. Parking and Off-Street Loading”, Paragraph 2:

- a. Subparagraph a. adding “accessory apartment” to the list of residential units and adding requirement for 2 spaces for the 1<sup>st</sup> 3 bedrooms plus 1 additional parking space for each additional 2 bedrooms.
- b. Subparagraph c. Hotel, Motel Tourist Accommodation, Lodging Unit, Boarding or Rooming House requiring 1.25 (instead of 1) parking spaces for each unit or bedroom.
- c. Subparagraph d. Delete “timeshare units” as a separate category.
- d. Subparagraph e. Change the word “Commercial” to “Business Uses and Uses Otherwise Not Listed”
- e. Add Subparagraph m. For any business that is operating without sufficient parking to satisfy current requirements, any request for expansion or change of use will not be denied based on parking requirements so long as the total number of required parking spaces does not increase over the number required for the existing use.

### **2. Amend Density Requirements**

Add a new category of Business Use called “Restricted Multi-Family Residential Housing”.

- a. Amend Article III Applicability and Non-Conforming, Section A. Definitions: Add:
  - i. **Restricted Multi-Family Residential Housing** shall have single entity ownership, whose use is restricted to long term tenancy of greater than 180 days. This use will be subject to the business use lot coverage density requirements.
- b. Amend Article VI District and District Regulations, Section B. District Regulations, Paragraph 2. LAND USE SCHEDULE, the Dimensional Chart by adding to the Business Uses List the **Restricted Multi-Family Residential**

**Housing.** Then on the chart add this use to be allowed in the Village Center (VC), General Use (GU) and Mountain Residential (MR) Districts.

- c. Amend Article VI District and District Regulations, Section B. District Regulations, Paragraph 4. LOT AND LOT COVERAGE REQUIREMENTS AND STANDARDS, the Dimensional Chart.
  - i. **Village Center (VC) District.** Change Percent of Lot Coverage from 80% to 70%.
  - ii. **Village Residential (VR) District.** Change Minimum Lot Size (Sq. Ft.) for Duplex Use Only from 12,000 to 15,000 square feet. Change Minimum Lot Size (Sq. Ft.) for All Other Uses from 8,000 to 15,000 square feet.
  - iii. **General Residential (GR) District.** Change Minimum Lot Size (Sq. Ft.) for Duplex Use Only from 15,000 to 20,000 square feet. Change Minimum Lot Size (Sq. Ft.) for All Other Uses from 10,000 to 15,000 square feet.

(Full text of proposed amendment is available on file for full review at the Town Clerk's Office prior to March 9, 2021, and at the polling place on voting day. Recommended by the Planning Board.)

**Reasons for the Proposed Amendments:**

With the proposed amendments the Planning Board tried to address three areas of concern.

**(1) Inadequate On-Site Parking:**

The Town has been wrestling with inadequate onsite parking for businesses along Main Street/NH Route 112/Kancamagus Highway area for years. More recently it has become clear that inadequate onsite parking is a problem for businesses in other parts of town as well. Many businesses, like hotels, do not have adequate parking for their employees in addition to their business invitees who used to come stay with one car per room, but now come to stay with multiple cars per room, oversized vehicles and snowmobile trailers attached. Add to that inadequate space for snow storage. Result: overflow parking for businesses is starting to clog up residential streets.

In addition, the Town received numerous and ongoing complaints about inadequate onsite parking for residences being used as short-term rentals throughout the town. Renters are parking on the edge of the street, on neighbors' properties, and obstructing passage on and access to the public streets.

These proposed changes are intended to try to address the problem of inadequate on-site parking. These proposals will not fix the current situation, but hopefully over time will help to ease these problems for future developments.

**(2) Create New Business Use called "Restricted Multi-Family Residential Housing"**

The Planning Board noted that based on the current density requirements, a developer can build an 80-unit hotel on a relatively small lot in the Village Center (VC) District covering a maximum of 80% of the lot, but if they intend to build a building of a similar size for long term rental units, they are required to have 15,000 square feet (approximately 0.34 acres) per dwelling unit to support the building. This did not make sense to meet the needs of the Town of Lincoln.

The Town does not have adequate long term rental housing. Local businesses are having difficulty staffing their businesses to the detriment of the whole community. The Planning Board proposes to add a provision for a new “Business Use” called “Restricted Multi-Family Residential Housing” to allow multi-family buildings for long term rentals that meets the “Maximum Lot Coverage” requirement for a “Business Use” versus the “Minimum Lot Size” per dwelling unit requirement for a “Residential Use”. This type of housing is not “work force housing” specifically, but rather just long-term rental housing.

### **(3) Loss of Green Space & Crowding Because Density is Too High in Residential Areas**

The Town received a number of complaints from residents about the significant loss of “green space” recently in the Town, particularly along Main Street/NH Route 112/Kancamagus Highway. Many of the trees and much of the landscaping that was required as part of the Site Plan Review approvals when these businesses were approved by the Planning Board have been neglected and/or removed altogether. The small village feel of the downtown area is starting to look like a concrete parking lot. “They paved paradise. And put up a parking lot.” (Joni Mitchell lyrics for Big Yellow Taxi.)

In addition, developers are buying relatively small adjacent lots and further subdividing them into even smaller lots because the Land Use Plan Ordinance allows the smaller lots. The complaint is that with the loss of trees and vegetation and increased density, the small village neighborhoods are losing their small-town character and taking on an urban feel.

The Planning Board proposes to add to the green space of the town over time. They cannot do anything about the loss of green space to date, but rather by increasing minimum lot size in some zoning districts and decreasing the maximum percentage of lot coverage they are hoping that over time the relative amount of green space preserved in new developments will increase.

### **Zoning Board of Adjustment**

In 2020, the ZBA had two (2) scheduled meeting (one was cancelled) and handled one (1) case. They held public hearing and followed up on a long-standing pending matter involving a variance.

### **Capital Improvements Program Committee**

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

The 2020 CIPC consisted of Planning Board Representative Mark Ehrman, Board of Selectmen Representative OJ Robinson, Budget Committee Representative Paul Beaudin and Town Manager Alfred “Butch” Burbank. Also present at all meetings were: Finance Director Johnna Hart and Planner Carole Bont. Various Department Heads also attended to present their CIP requests and to offer assistance.

The CIPC had nine (9) working sessions. The last meeting was held on October 15, 2020. They met with the Planning Board three times. On November 24, 2020 when the Planning Board held its Public Hearing and voted to adopt the CIP for 2020. Thank you to everyone who worked on this large project.

The CIP report can be viewed in its entirety at [www.lincolnnh.org](http://www.lincolnnh.org). Hard copies are also available at the town offices.



## **Economic Development**

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

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

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

The Town has several lots available for sale to be used for commercial development in the Small Business District (SBD) on Arthur Salem Way. The first lot in the Industrial Park sold and a land use permit was issued in 2012. No lots have been sold or permits issued for these lots since 2012. Please contact the Town Manager if you are interested in knowing more about these lots.

## **Thanks for Service**

We wish to thank our volunteers for their service as volunteer members of the Planning Board and Zoning Board of Adjustment and the CIP Committee. We wish to thank Mark Ehrman for his three (3) years of service, as a regular Planning Board member. We wish to thank Deanne Chrystal for agreeing to come back and serve as an alternate on the Planning Board until her move out of town. The Town of Lincoln cannot thank these people enough for their volunteer services. These volunteers have persevered through many late-night meetings, lengthy presentations by engineers and applicants, and confrontational meetings with applicants and their lawyers. Their volunteer service is thankless. Their reward is a sense of well-being for contributing their training, education and life experiences in an effort to improve the quality of life for members of their community.

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



## Short Term Rentals

The Town of Lincoln officially rolled out their Short-Term Rental Registration Program in October, 2020. This ordinance and registration process was created in part to help ensure the safety of occupants; minimize neighborhood disruption, and maintain fairness related to paying for Town services.

A “Short Term Rental” or “Vacation Rental” unit is defined as any individually or collectively owned single-family house or dwelling unit, or any unit or group of units in a condominium, cooperative, timeshare, or owner-occupied residential home that is offered for a fee for less than 30 consecutive days per RSA 48-A:1.

There is a Short-Term Rental Registration form available online at [www.lincolnnh.org](http://www.lincolnnh.org) or at Lincoln Town Hall. The fee to register is \$50.00 annually, and unregistered units will be fined as follows **starting April 1, 2021**:

**\*First offense** is a written warning.

**\*Second offense** is a \$100.00 fee.

**\*Third offense**, after allowing 10-days since second offense is \$500.00 fee.

**\*Additional offenses**, after allowing 10-days for registration since third offense is \$1000.00 fee.

We have calculated that there are approximately 800-1000 short term rentals currently operating in Lincoln, and as of mid-February we have 255 units registered.

The Town has the right to revoke a permit for any Short-Term Rental unit that becomes a nuisance. This action will require a minimum of three incidents within one-year, validated by the Lincoln Police Department, or NH State Police, where the contact person was notified of problematic occupant actions. Any unit owner found to be operating as a Short-Term Rental after revocation will be fined \$1000.00 per 10-day period.

If a permit is revoked, the owner may appeal the decision to the Board of Selectmen within 30-days of the date of revocation, and the Selectmen shall hold a hearing on the appeal within 45-days and either affirm the revocation or overturn it. If the revocation is overturned, the Selectmen can impose conditions upon the reinstatement of the permit.

The Town of Lincoln would like to also ensure that all short-term rental guests are aware of the Town’s following ordinances:

Transfer Station/Recycling Facility Regulations, Winter & Inclement Weather Ordinance, Disorderly Action Ordinance, Wild animal Ordinance, Public Drinking Ordinance, Drug Paraphernalia Ordinance and Permissible Fireworks Ordinance.



## **Lincoln Police Department**

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

### **LINCOLN POLICE DEPARTMENT 2020 Annual Report**

The members of the Lincoln Police Department have shown tremendous resiliency through this most difficult year. While everyone would like to forget the word COVID, the Police Department has had to weather the storm of ever-changing policy from the State and Federal Government. Our staff was not able to “remote-in” for work. We endured work related exposures, but thankfully no one contracted the virus. Through all the fear and stress related to the unknown effects of the virus, Police Department staff performed their duties professionally, and with compassion. I am very proud of my entire staff (communications, patrol and administration) for their commitment and dedication to the Town of Lincoln.

During the State’s economic reopening phase of COVID (end of May 2020), I worked closely with Chief Ron Beard of the Lincoln Fire Department. Our partnership was seamless in an effort to help the town re-open their dining facilities. We had to examine the breadth of the problem, and formulate a plan that balanced safety with ordinances and rules that governed outdoor dining. We implemented a special outdoor dining permit, and met with the various restaurants that were interested in extending their outdoor dining. We made sure they were in compliance with the safety protocols and guidance put forward by the State. I am appreciative of all the business owners who participated, as they clearly did their very best to ensure that everyone was safe.

We worked closely with Littleton Regional Healthcare and Clear Choice MD to facilitate a drive-up testing facility in Lincoln. Residents were able to be COVID tested and/or antibody tested close to home. The town graciously provided the Kanc Rec facility as an outdoor testing location.

The police department was in full operation throughout the year. We investigated significant cases in the community, some of which included Human Trafficking. We investigated a burglary of a local business, and made an arrest within twenty-four hours of the incident occurring. These were some of the shining examples of collaborative efforts that lead to successful outcomes.

We had to address the unusual occurrence of massive numbers of visitors throughout the summer months. The local swimming areas were so overrun with people, that we needed to set up a directed patrol to mitigate problems created by the overcrowding. The department experienced an uptick in disturbances; domestic violence, criminal mischief, and motor vehicle complaints.

I would like to thank all town employees who were deemed essential workers that remained open during these trying times. These employees did not have an option, and should be recognized for their efforts and commitment. They came from several departments to include the transfer station, public works, fire and police departments.

## **Lincoln Police Department**

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

I want to thank the residents of the town for doing their very best to be safe and flexible during these difficult times. It really does “take a village.” We understand your fears and anxieties resulting from the situation at hand. We have provided a safe place for not only the community, but for all of our visitors.

Some positive things that happened during 2020 include the advancement of Andrew Formalarie from dispatcher to patrol officer. Additionally, the Beards for Bucks fundraising campaign raised a lot of money for the Grafton and Sullivan County Child Advocacy Centers. The clever videos between the Lincoln and Woodstock Police Department had a lot to do with their success.

The Lincoln and Woodstock Police Departments continue their collaborative efforts, and our relationship is better than ever. We often train together; back up each other's department, and work well on sharing intelligence on issues that affect both of our towns. This is primarily due to the positive attitudes of the officers. It really makes a difference during challenging times and when things get difficult.

We are on the horizon of the vaccination for Coronavirus. With that being said, I hope it enables us to get back to grass roots efforts, and provide more community-based programs and support in 2021. We have a lot to offer, and want that interaction with the community to be a positive one. Please know that we remain faithfully yours.

Sincerely,

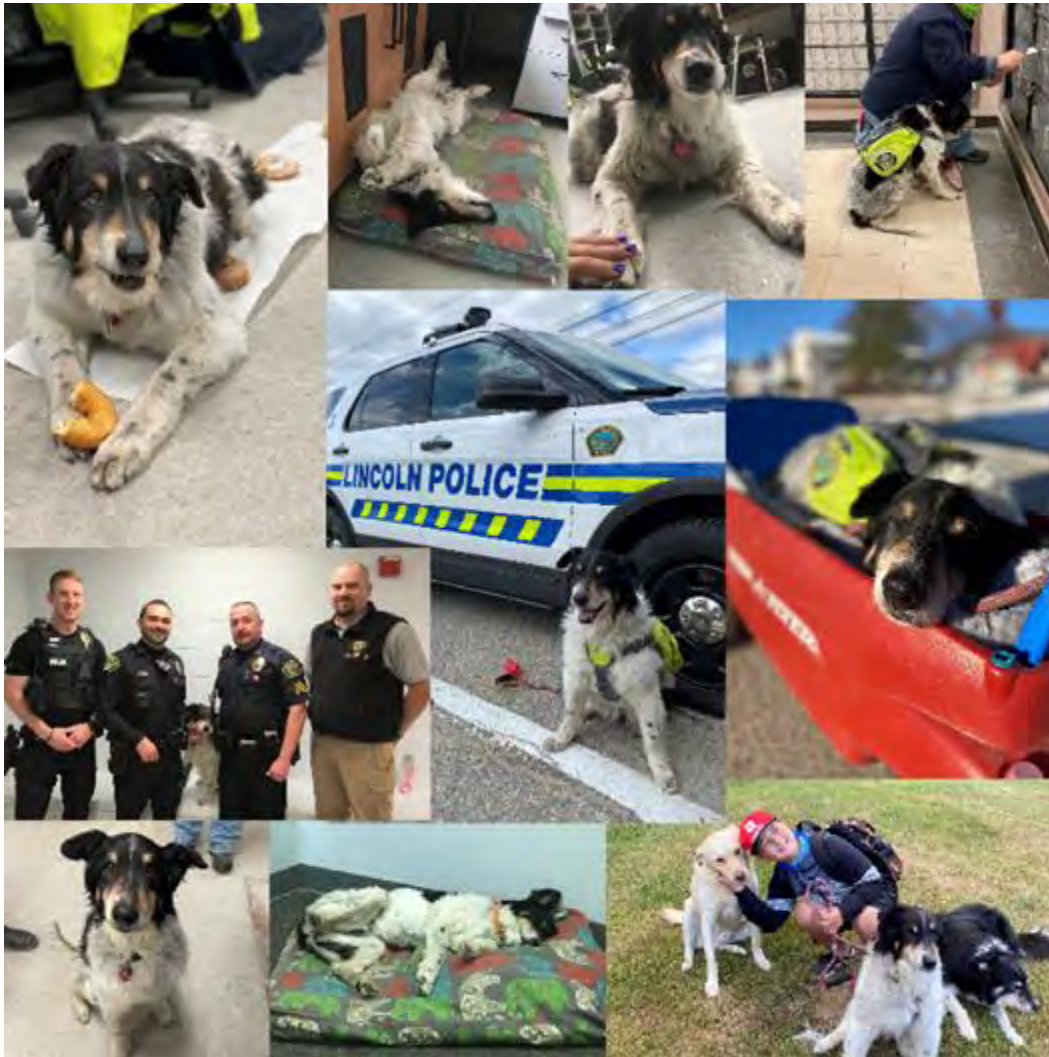
Chad M. Morris  
Chief of Police



*Law Enforcement Torch Run*

## IN MEMORY OF “SIMONE”

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The LPD Family had to say goodbye to our station dog, Simone, a few weeks ago.

If you’ve spent time around dogs you may have heard people say “dogs are better than us” – meaning people. It’s hard to know if that’s true; but it’s easy to know that dogs don’t judge, they don’t hate, they love unconditionally, and they generally make people feel better. However, not everyone loves dogs, and that’s ok. They’re stinky, and messy, they bark, they jump, they misbehave...

Simone (AKA: “Monie Bones” AKA: “RT”) was all of those things, but most importantly she was one of those dogs who brought us all together; dog people and not dog people alike. She was beaten and battered in her “previous life”, but would always get up to greet anyone at the station. She couldn’t hear, (and the jury is still out on how well she could see) but she could sniff out a donut from a mile away – a crucial trait for any good cop-dog. Her “rat tail” stopped growing hair from years of neglect, but it still wagged enthusiastically when she was happy, which was often here at work. And she had a punch-drunk boxer’s smile.



## IN MEMORY OF “SIMONE”

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Despite her advanced age and physical limitations however, Simone wasn't one of those lazy, good-for-nothing dogs. Simone worked for a living. Simone was rescued and became employed at the Lincoln Police Department in April of 2019, at the age of 14. Her responsibilities as station dog included things such as getting the mail from the post office, ensuring that all donuts were safe for consumption, participating in charity events such as Beards for Bucks, and greeting all that came in to the PD, including other 4-legged friends who were temporarily separated from their owners. She kept everyone highly motivated by napping in either dispatch or in her Admins' office.

Simone was working right up through her last day at the PD. She wasn't quite strong enough to walk to the Post Office to collect the mail, and instead rode in luxury in a wagon wearing her mail carrier bags. She was escorted by her “mom” Administrative Assistant Kara Baker, Officer Libbie Hilliard (who gave her ALL the donuts) and Chief Chad Morris.

Simone was loved by so many, including her work family, and especially her adoptive home family. In her Good Life, Simone's home family included her loving caregivers Kara & Ryan, and 3 siblings; Wyatt her human, and Tucker & Willard her four-legged friends.

Rest easy Simone, we'll take it from here. 



## **Lincoln Police Department**

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

### **Emergency Management 2020 Annual Report**

This was a busy year in the world of Emergency Management. We encountered a worldwide pandemic in 2020. I'm not sure anyone was prepared for an incident of that magnitude. With that being said, we made decisions daily with the information we had on hand. This was at times frustrating, as protocol could change day to day based on evolving information.

The Emergency Management Trailer, which housed supplies such as cots and blankets, was deployed to the Plymouth University Ice Arena. The supplies in the trailer assisted with setting up an alternate care facility in the event that Spear Memorial Hospital was overrun with COVID cases.

We updated the Emergency Action Plan (EAP) for the Pemigewasset River Levee. This plan outlines the actions taken to ensure the safety of the community in events such as river flooding due to hurricanes, northeastern storms, and flash flooding situations. The EAP was tested and included a live drill. Our local and state partners were involved in the testing procedure, and it is my hope that we never have to implement this plan; however, we are at the ready if necessary.

We conducted a simulated disaster communications exercise in the Notch. Much of the exercise was to flesh out our issues with interoperability and capabilities of our radio frequencies. Communication between agencies is one of the most significant obstacles during a notch incident.

We began the process of updating our Hazard Mitigation Plan for the Town. Hazard Mitigation planning affords communities the opportunity to "identify long-term strategies to reduce, or eliminate future risks from natural hazards." We have applied for a Pre-Disaster Mitigation Grant through the NH Department of Safety, Division of Homeland Security and Emergency Management to help offset the cost of this project. We are currently waiting for grant approval, and anticipate project completion by the end of 2021.

In closing, I would like to mention that every year we offer RAVE Mobility Emergency Notification. If you are interested in being advised of severe weather alerts, road closures, traffic delays, or area happenings, you may sign up at [WWW.LincolnNHpd.org](http://WWW.LincolnNHpd.org) and look on the home page for RAVE Mobility and Smart 911.

Sincerely,

Chad M. Morris  
Emergency Management Director





## Lincoln Fire Department

### 2020 Annual Report

Lincoln Fire Department had a very busy year responding to 215 calls for service which included 65 fire alarm activations; 44 motor vehicle accidents, 2 motor vehicle fires, 3 building fires and 25 medical assists, just to name a few.

This year we received a grant to replace all of our Self-Contained Breathing Apparatus. This grant funded replacement of 22 air packs, 44 air bottles and 22 air masks. Captain Weden and Fire Fighter Tomaso worked very hard on securing this grant, and saved the tax payers \$155,000.

The pandemic has been very difficult on everyone, and for us, we needed to adjust how we responded to every call for service with additional personal protective equipment. The pandemic has interrupted our normal training schedule, but that has not affected the level of dedication from my entire staff to serve our community or our mutual aid partners.

Looking forward to new challenges in 2021, and with two vaccine's now available, we are committed to supporting Lin-wood Ambulance any way we can during their vaccination clinics. There is a lot of behind-the-scenes work that Lin-wood Ambulance has to do prior to each clinic, and supporting them by taking some of the non-medical tasks off of their hands allows them more time to focus on scheduling people to be vaccinated as well as securing enough vaccine.

In 2021 we will be working on developing a couple of alternate water sources to supplement the lack of available fire flow along the Route 3 corridor and the Beechwood area past the Mountain Club. The town is currently working on resolving the available fire flow issue, and developing alternate water sources will help relieve the demand put on the municipal water system during a large fire event like we had in the year 2000.

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

Respectfully submitted,

Ronald Beard  
Chief Ronald Beard



*January 7, 2021 Covid Clinic for Emergency First Responders (1<sup>st</sup> vaccine shot)*



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

[WWW.Linwoodambulance.org](http://WWW.Linwoodambulance.org)



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

## **LINWOOD AMBULANCE 2020 ANNUAL REPORT**

### **51 years of service for the volunteers of Linwood Ambulance to the towns of Woodstock and Lincoln!**

2020 was a difficult year for all of us including for Linwood Ambulance. Dealing with the COVID-19 pandemic has impacted all of our lives and the operations at Linwood Ambulance as well. We met the challenges of increased training, cleaning, and infection control precautions. We are very proud of our 39 volunteers, that despite the fears of infection and the increased burden of infection control procedures, they have still responded bravely to all calls.

Our call volume has been a rollercoaster this year. One month the need for our services was down by over 56%, and another it was up by over 43%. Our overall call volume was down 6.6% for the year with a year-end total of 768 calls. But the story is not told by the totals alone. The number of calls for care on scene without transport to the hospital was up significantly. This type of call is unreimbursed care. We had two or even all three ambulances on the road for calls at the same time 171 times. This level of demand is being met by dedicated volunteers, who even when not on shift, will drop what they are doing in their lives to respond to calls when needed. We are always recruiting new volunteers that wish to serve their community and neighbors. We will train you. Call us during business hours or stop by to visit (wearing a mask) if you are interested. A tremendous thank you to all our volunteers.

This year we have stepped up to the declared public health emergency by staffing flu vaccine clinics and Covid-19 vaccine clinics with our partner the Central NH Public Health Network. Starting in September we provided vaccinators and other volunteers for 8 regional free flu clinics including at Lin-Wood School. Now we have helped vaccinate hundreds against COVID-19 with the Moderna vaccine. There are more free clinics in our future.

Our community outreach section was shut down for most of the year. The HeartSafe Community project continues. There are 65 AEDs, mostly in private business, around the community. CPR and the use of a public access AED is credited with saving the life of about 92,000 people in the U.S each year. Linwood ambulance spends about \$5000. each year maintaining the batteries and supplies for those defibrillators.

We have been doing renewal cardiopulmonary resuscitation (CPR) and automated defibrillator training (AED) and Stop the Bleed courses for employers in the towns so they may protect their visitors. We have provided this training free of charge to both fire departments. For the second year in a row, we have provided instruction to Lin-Wood High School sophomore class in CPR and First Aid/ Stop the Bleed.

In 2020, our usual fund raisers for the replacement of ambulances had to be canceled. Normally in our two annual family oriented fun physical fitness events, we partner with Clark's Trading Post for a 5K road race, and with the Village at Loon Swim and Tennis Club for the longest running tennis tournament in the state. We thank all the businesses that help with donations to support these events and make it possible to keep our ambulances on the road.

We thank the two towns for continuing to support the designated money for the small (well below minimum wage) stipend we pay the primary crew for shift coverage. Linwood Ambulance can only continue to exist by fundraising and grants. We thank all who have supported us financially last year.

Your skilled emergency medical providers are:

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

Please be safe and keep your loved ones safe by wearing an effective face mask over your mouth and nose, and by washing your hands frequently. Please get the SARS-CoV-2 vaccine when it is your turn.

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

*Dave Jauber*

David Tauber  
Chief





## 2020 Health Officer Annual Report

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

This year has been very challenging for everyone due to the pandemic. I have dedicated countless hours working with state officials for a greater understanding of the Governor's Executive Orders, and with outstanding cooperation from the local businesses, the town experienced a very busy summer.

Now that there are vaccines available, and using the state roll out plan that is constantly being updated, please do not hesitate to call me with any questions.

Respectfully submitted,

*Ron Beard*

Ronald Beard  
Health Officer/Code Compliance Officer



# New Hampshire Health Officers Association

# Report of Forest Fire Warden and State Forest Ranger

This year we experienced challenging wildfire conditions which led to deep burning fires in remote locations that were difficult to extinguish. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is especially high.

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

Between COVID-19 and the drought conditions, 2020 was a unique year. The drought conditions led to the need to have a Proclamation from the Governor, which banned much of the outdoor burning statewide. This, along with the vigilance of the public, helped to reduce the number of serious fires across New Hampshire. However, the fires which we did have burned deep and proved difficult to extinguish due to the lack of water. While the drought conditions have improved, we expect many areas of the state to still be experiencing abnormally dry and drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**

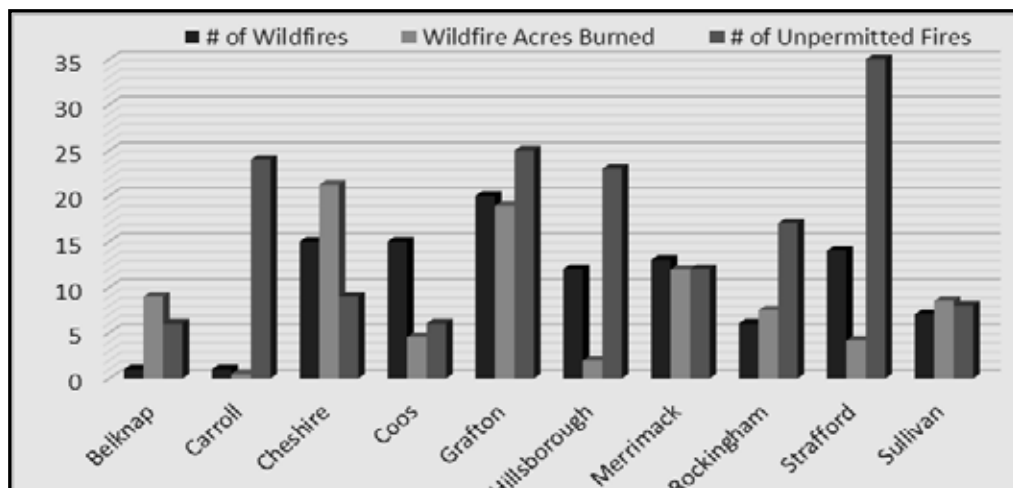
As we prepare for the 2021 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting [www.NHfirepermit.com](http://www.NHfirepermit.com). The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nh.gov/nhdfl/](http://www.nh.gov/nhdfl/). For up to date information, follow us on Twitter: @NHForestRangers

Scan here for  
Fire Permits



## 2020 WILDLAND FIRE STATISTICS

(All fires reported as of December 01, 2020)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2020	113	89	165
2019	15	23.5	92
2018	53	46	91
2017	65	134	100
2016	351	1090	159

\*Unpermitted fires which escape control are considered Wildfires.

## CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
4	22	21	4	3	1	4	10	44

\*Miscellaneous includes power lines, fireworks, electric fences, etc...



## WELFARE DEPARTMENT

### ANNUAL REPORT 2020



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

2020 was an unprecedented year to say the least, and posed numerous challenges upon each and every one of us. This time last year, concepts such as “lockdowns,” “mask mandates” and “social distancing” were unknown to most of us. Today, they are part of our everyday language as the COVID-19 pandemic continues to impact all aspects of our lives. The far-reaching health and economic effects of COVID-19, and widespread business closures to limit its spread, have made it even more difficult for many low-moderate income households to afford food and other needs. The Families First Coronavirus Response Act (FFCRA) gave the Agricultural Department (USDA) authority to allow states to make it easier for families to continue participating in or apply for SNAP benefits, and the three-month time limit on benefits for unemployed adults under age 50 with no children was temporarily suspended. The FFCRA also included several benefit enhancements (rental/mortgage arrearage assistance, electric assistance, unemployment stimulus funding, eviction moratoriums etc.) which have been extended and strengthened by subsequent legislation and administrative action from the Biden Administration.

#### Welfare Expenditures 2020

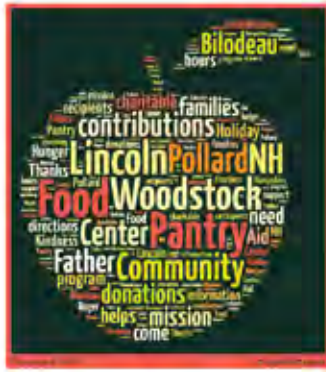
<b>Welfare Assistance</b>	<b>Current Year Budgeted</b>	<b>Current Year Expenditures</b>	<b>Balance Remaining</b>	<b>Percentage Expended</b>	<b>Prior YTD Exp.</b>
Rent Assistance	\$2,580	\$400.	\$2180.	15.50%	\$1614.28
Food/Medical/Etc.	\$1000	\$541.50	\$458.50	54.15%	\$122.81
Electric Assistance	\$1500	\$137.24	\$1362.76	9.15%	\$ 30.
Fuel Assistance	\$1500	\$0.00	\$1500.	0.0%	\$145.90
NH GAP Host Fee	\$120	\$122.36	(\$2.36)	101.97%	\$110.25
Total Welfare Assistance	<b>\$6,700</b>	<b>\$1201.10</b>	<b>\$5498.90</b>	<b>18%</b>	<b>\$2023.24</b>

As a result of several government relief packages (CARES ACT Funding) one-time direct cash payments (\$1200 per person & \$500 per child) expansion of unemployment benefits (additional \$600 weekly) mortgage forbearance, and the eviction moratorium, town welfare had actually seen a decrease in requests for assistance. It is unknown what will happen once long-term unemployed jobless benefits expire; eviction protections expire, and Federal student loan payments resume. The multi trillion-dollar patchwork of federal and state programs hasn't kept bills from piling up or prevented long lines at the food pantry, but it has mitigated the damage. The CARES ACT was massive, but it was a very short-term offset to what is likely to be a long-term problem.

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

Respectfully Submitted,  
Jane A. Leslie, Welfare Director





## Lincoln - Woodstock Food Pantry

The Lincoln-Woodstock Food Pantry is located at the Father Roger Bilodeau Community Center, 194 Pollard Road in Lincoln. The Food Pantry supplies food and necessary household items to families in need in the Lincoln-Woodstock community. The Food Pantry survives by the generosity of our community members, with food support from USDA Commodities Foods. The Lincoln-Woodstock Food Pantry was established as a 501(c)3 organization in 2009. The Current Officers are: Jane Leslie - President, Helen Jones - Vice-president, Johnna Hart - Treasurer, Tara Tower - Secretary, and Dan Lamoureux - Coordinator.



Prior to the COVID-19 Pandemic, the Food Pantry was serving an average of 24 households per week. Staff would shop at Price Chopper to supplement the bi-monthly USDA bulk items and donated items, and fill approximately 20 boxes per week with the recommended household items. The participants filled out an application to demonstrate income eligibility; number of household members and their ages, as well as provide proof of residency in either Lincoln or Woodstock. The pantry was operating on Tuesdays from 11am-2pm, and participants would come in to the main entrance of the Community Center and sign in; and select a box to choose items that they wanted (while leaving items in the box that they did not wish to take), and also choose additional items from the "extra/donated items" table.

When the pandemic started, not only did our participation numbers more than double to 50+ households, but we converted to a drive-thru format. What had previously operated with one staff member, now requires three employees. One to handle the inventory and ordering, and two to fill and deliver the boxes and bags of items to each participant's car on Tuesdays. It also required us to change our hours of operation to 10:00 am-1:30 pm so that staff could also work for the afterschool program at 2pm. A HUGE thank you to Kara Sellingham, Abbie Sawyer, Isabella Boyle, and Dan Lamoureux for taking on this enormous challenge and making it work successfully!





With food and paper product shortages, we began to have difficulty locating enough of the weekly items to accommodate the 50+ families. This is where once again our community rose to the occasion! Chris Clermont of Wayne's Market stepped up and offered to order bulk items that we needed each week, and to deliver them to us! Smiley's Produce helped us secure fresh produce for our participants, and Jane Durning worked with Hatchland Farms to get donated eggs, as well as to donate and deliver them herself. Chris Clermont stepped up many more times to donate a fridge when we needed additional produce storage space; a brand-new stainless-steel freezer, as well as many items (Christmas hams) on a regular basis!

We had hundreds of families donate monetarily to the Food Pantry this year, as well as food drives and donations from local churches and businesses. Daydreams Hair & Nail Salon raised over \$5,000 with their Mullet Challenge Fundraiser! Kevin McNamara, Remax in the Mountains, challenged the local realtors to a donation fundraiser, and they all responded with over \$5000 in donations! Other donations included: Thanksgiving baskets by a local family who wishes to remain anonymous, handmade hand sanitizer from George and Jayne Spanos, homemade masks donated from the Clark's Trading Post Ladies, fresh produce donated by local & Community Gardeners, large donations of food and household items from the Purple Tomato, GH Pizza, The Woodstock Inn, Days Inn, and Woodward's Resort.



We have also received donations of over \$1,000 from the following: Saul O Sidore Memorial Foundation, George & Jayne Spanos, Mark & Kara Sellingham, The Bessemer Trust, Jean M. Gessner Rev. Trust, Kevin & Laura Guarnotta, Leonard & Lillian Swenson, Thomas & Gail Tremblay, Granite United Way, and the Schafer Family.

We would like to thank all of you for your continued support!



Respectfully Submitted,

Tara Tower, Secretary ,  
Lincoln-Woodstock Food Pantry



## Lincoln Public Library 2020 Year in review

To our community,

Each year we spend time reflecting on our past year and putting together an annual report to show you what we've accomplished and the things we're proud of. It's our opportunity to point out significance and try to highlight the special or unusual.

Then our world shifted in March of 2020 with the COVID-19 pandemic. The Library closed its physical doors, the staff was sent home to work remotely, and we would stay closed to the public for far, far longer than any of us could have imagined.

In a world of special and unusual, how do we write our story? Nothing is the same, so what we talk about in our annual report can't be the same. But even with the world at a standstill, what are we proud of?

Our Library continued to serve our community every single day, in every way we could.

We used our mission as a guide to make tough choices during unprecedented times: We connect people to information, experiences, and services that enhance their quality of life so our community can learn, enjoy, and thrive.

Our Library immediately transitioned to digital services, expanding our digital collection of materials as quickly as possible so that our community had access to books, magazines and online language platform and more from the safety of their homes.

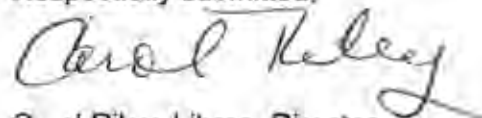
We set up technology to answer Library calls and emails remotely from home. Even though our staff couldn't be in the building, we could still answer patron questions and support people learning to use our digital resources.

In June, we found new and innovative ways to bring the Library into your homes, including developing a system for Curbside Holds Pickup which allowed us to safely provide access to our collection of physical materials in a no-contact way. Several hundred items have circulated through our system this way. We partnered with Grafton County Senior Services to offer delivery of library materials. We set up several grab and go crafts for patrons and hosted several online Storytime events. We partnered with the Recreation Dept to install a 7-week changing story walk to allow for outside reading fun.

Our Friends of Lincoln Library continued to support the library by purchasing beautiful bags for us to use for distributing our books and movies. They also hosted a virtual Photo Contest to which 26 local photographers submitted images for our panel of judges to decide on the winners. Lots of great pictures.

For now, know that we continue to adapt and shift our services in response to our community's needs. We will keep using our mission to guide us as we move forward through continued unprecedented times. We are here for you, even though the ways we serve continue to change. We are your Library. Here's to a better and brighter 2021.

Respectfully submitted,



Carol Riley, Library Director

## Riverside Cemetery Trustees Annual Report 2020

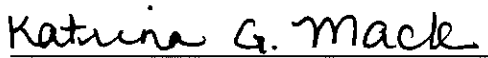
The Riverside Cemetery had a very productive year. In the spring, Peter Thompson was hired on as cemetery caretaker. Peter has done a meticulous job at maintaining the cemetery grounds, as well as performing all of the necessary maintenance on the equipment. We are very fortunate to have the cemetery under his care.

We would like to thank the Lincoln Public Works Department for helping us rehabilitate the old section of the cemetery. They installed and replaced several foundations on learning stones, and corrected the grade throughout this portion of the cemetery.

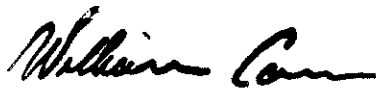
The completion of the Administration/Maintenance building at the entrance of the cemetery is in its final stages. We would like to thank Ken Mack for the design and fabrication of the new map case, which is positioned between two beautiful granite posts, located at the entrance of the cemetery. This map shows the lot layout and labeled with family names.

Once again, The Riverside Cemetery Trustees would like to thank the taxpayers of Lincoln for their continued support. We encourage you to stop by to enjoy the peace and tranquility of this beautiful cemetery.


Respectfully Submitted,



Katrina Mack  
Cemetery Trustee



William Conn  
Cemetery Trustee



Peter Govoni  
Cemetery Trustee

## Riverside Cemetery

### Phase 1 of the restoration work in the old section of the cemetery



Restoration work was done in the “old section” of the cemetery which consisted of moving several head stones, and then installing new concrete foundations under them; and leveling the entire area to bring it up to grade, and upon completion the entire area was hydroseeded.







# Lincoln-Woodstock Recreation Department

2020 Annual Report



## 2020 What this year meant to the Lincoln-Woodstock Recreation Department:

**Program Highlights:** Every year the Lincoln Woodstock Recreation Department strives to offer many diverse program choices to meet a broad range of ages and interests. This year while the COVID-19 pandemic prevented us from offering our Senior Citizens trips, the open gyms, T-ball, Softball and Baseball, Adventure Camp, Kanc Kamp, the Fishing Derby, Challenger Soccer Camp, adult coed pickup basketball and soccer, the fishing derby, the Memorial Day Yard Sale event and the Family Bingo Night. There were many programs that we were able to adapt, Lego Club went online, and the Fired on the Mountain program materials were delivered and picked up from participants. Other programs were able to be modified to meet the re-opening guidelines. The Youth Soccer program was modified to have just in-house play (have local kids play against other local kids), and the After School Program was divided between four grade appropriate groups in two locations. Both of these programs had daily health screenings and other safety protocols in place. The Annual Memorial Golf Tournament was limited to NH residents, the awards BBQ was revised to a to-go dinner, and other safety protocols were put in place. This year we actually had a winner for the \$10,000 hole-in-one! The Just for Kids Holiday Shopping event was held with children using a catalogue to pre-order their items. Local community members volunteered to wrap and tag their items, and then we returned to the children their bag of wrapped and tagged gifts ready to give to their friends and family. Several of our events that occurred from January to March were the: Youth Basketball program, Kanc-a-thon, Big Air Event, Cardboard Box Race, Kanc Kid's Races, Kanc Pre-Ski Lessons, Kanc Carvers Learn-2-Turn & Learn-2-Race Lessons, Freestyle lessons, and February School Vacation Week daily events at the Kanc Ski Area.

**6<sup>th</sup> Annual Community Fest Event:** The 6<sup>th</sup> annual Community Fest Event was modified to include: a community movie night showing of "Trolls world Tour", the Lin-Wood Friends of Recreation's Annual Memorial Golf Tournament, and we shared the entire schedule of the Town of Woodstock's band concerts at Solder's Park. We hope to see you all at the 7<sup>th</sup> annual event in 2021!

**Story walk along the Pemigewasset trail:** The LWRD teamed up with the Lincoln Public Library to post a story walk along the Pemigewasset trail, (from the entrance to Forest Ridge Road to the entrance to Loon Mtn.). The pages of the story book were spaced out along the walk, and many families walked this trail and enjoyed outdoor time together in a COVID safe activity. Every Tuesday for seven weeks the pages were changed to a new story, and the story title was posted on our social media pages. Many families commented that they enjoyed this, and we are looking to continue this, with new stories each summer.

**Riverfront Park Project** – With phase 1A scheduled to begin in the spring of 2020, we moved forward with the permitting process with DES, and unfortunately in the test pit process we discovered buried items that will need to be cleaned up before we can continue. We look forward to this project starting up again in the summer of 2021!

**Father Roger Bilodeau Community Center Building** – During the building shut down in March and April, staff was able to paint the multi-purpose room, bathrooms, and hallway to match the new flooring that was installed in these areas this fall. We were also able to have touchless faucets installed in the sinks, re-paint the outdoor railings, and install new conduit for 2021's removal of the pole in the center of the parking lot.

**The Kanc Recreation & Ski Area** – The “Kanc” improvements for this year included: rebuilding the infield at the Kanc Rec Area ballfield, adding one additional new outdoor LED light on the top hut, angled towards the top of Papoose, the purchase of a new side-by-side that is shared with the Public Works Department, for ease of work on the slope, new touchless faucets were installed in the bathrooms, new picnic tables were built by the Lincoln-Woodstock Rotary's Interact club, as well as the donation of many items (doors with push bars, touchless lights/ fans and our walk up window) that made it possible for the Kanc. Ski Area to open safely during this challenging time! Thank you to: Vicky & Jim Martin and East Branch Builders, Sabourn Electric, and JS Adams Lock and Security!

**Lincoln-Woodstock Community Ballfield** – New touchless faucets were installed in the bathrooms, the Lincoln Public Works crew installed a new roof on the concession stand/ bathroom building, and a new refrigerator was donated for this facility.

**Lin-Wood Food Pantry** – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2020! Thank you to the many local businesses and residents that donate to the Food Pantry throughout the year! This was a year of much higher need, as well as a time of increased donations. Please see the separate LWFP article for more details.

**Linwood Friends of Recreation** – 2020 officers: President - Charyl Reardon; Vice-President - Heather Krill; Treasurer – Tammy Ham; Secretary – Kara Sellingham. This group coordinates and staffs many fundraising and community events throughout the year. “Normal year” fundraising events include: the Memorial Day Yard Sale, Bingo, and the Kanc-a-thon. The non-fundraising “community pride” events include: annual kids fishing derby, the memorial golf tournament, a candy drive for Halloween trick-or-treat, and the Just for Kids Holiday Shopping event. Each event benefits the Lincoln-Woodstock community. If you are interested in becoming involved with the Friends of Recreation, check out their Facebook page “Linwood Friends of Recreation” or “@FriendsofLinWoodRec”. All of our program registrations are online at: [linwood.recdesk.com](http://linwood.recdesk.com).

If you would like to find out more about the Lincoln-Woodstock Recreation Department please visit <http://www.lincolnnh.org/recreation> or LIKE US on FACEBOOK “[Lincoln-Woodstock Recreation-Department](#)” or [@LincolnWoodstockRecDept](#).

**Special Thanks:** The LWRD has a great staff of people that truly care about our community! I'm so thankful to all of them and their willingness to work hard to make sure that we could continue to offer quality programming in a safe manner during this difficult time! The LWRD is grateful for the support of the Lincoln and Woodstock Board of Selectmen, the Lin-Wood Friends of Recreation, and our numerous dedicated volunteers, community organizations and businesses who support us with many hours of volunteerism and enthusiasm. 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!

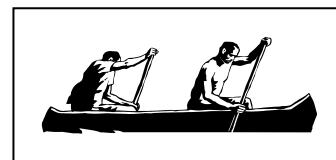
Respectfully Submitted,  
Tara Tower, CPRP  
LWRD Recreation Director





FROM: Pemigewasset River Local Advisory Committee

SUBJECT: 2020 Annual Town Report



The Pemigewasset River Local Advisory Committee (PRLAC) is a member organization of appointed local representatives that oversees the Pemigewasset River corridor (one quarter mile on either side of the river) that traverses the municipalities of Ashland, Bridgewater, Bristol, Campton, Franconia, Franklin, Hill, Holderness, New Hampton, Plymouth, Sanbornton, and Thornton. The members of PRLAC act on behalf of the NH Department of Environmental Services (DES) to review and comment on state and local permits for activities impacting the corridor, and they communicate with municipalities and citizens regarding corridor management. The DES does not have adequate staff to visit most permit application sites in a timely fashion, and they have asked PRLAC to perform this task for them. Our site visits collect data, make observations and usually take photos of the sites of the proposed projects that will impact the Pemi corridor, and then we report our findings to DES and the property owner. Although we ourselves don't have the authority to approve or deny an application, our observations influence the action that DES takes.

As stated in previous annual reports (and is worthy of repetition), the Pemi is a Class B river, meaning that it has high aesthetic value and is acceptable for swimming and other recreational activities, fish habitat, and for use as a public water supply after treatment. Our mission is to do those things necessary to maintain the Pemi's Class B water quality status. Historically, the Pemi has had a wide variety of surface water problems, and PRLAC has had much experience in identifying potential water quality issues before they become a crisis, and make suggestions for prevention and remediation.

During the year, we responded to several inquiries from municipalities that included providing a response to Ashland's Wastewater Treatment Facility's energy audit. We had several other site evaluations in response to permit requests, and we performed 4 site visits in 2020, as well as visited two sites that were not related to a DES permit application. One such site visit was to Resource Management Incorporated (RMI) located in New Hampton. Our visit to RMI was precipitated on the concerns of several PRLAC members who expressed their desire to know more about the contaminant PFAS in river water and waste water. More specifically, we sought to understand how PFAS might find its way into the river system through leachate and/or carried by feeder streams. We had a first meeting (albeit remotely) with DES staff to determine how best to approach the problem of PFAS in our river, and then several PRLAC members participated in an on-site visit of RMI to review their facilities, speak with several staff and principals of the company and ask them questions on just how they are addressing the problem of PFAS in the waste stream.

The other visit that was not related to permit investigations was an onsite meeting of several PRLAC members at an Eversource Right of Way (ROW) maintenance site to observe how their vegetation control crews address foliage removal in their ROW's. Due to a change in DES rules, power companies' vegetation work would not be under PRLAC's approval, although PRLAC was very concerned with the possibility of runoff and slope erosion from Eversource's ROW's if the vegetation was aggressively removed from slopes that led down to the Pemi. PRLAC members were encouraged by the limited impact of Eversource's crews.

Another key role of PRLAC is its participation in DES's Volunteer River Assessment Program (VRAP), where PRLAC members tested water quality at 9 stations along the Pemigewasset and three tributaries that feed into the Pemi. Last year was the 19<sup>th</sup> year of regular water testing at these 9 stations. Testing takes place from Bristol to Thornton, and runs from April into September. VRAP tests are conducted for Dissolved Oxygen, pH, Turbidity, Specific Conductance, temperature and chloride; all key elements in assessing overall river health. Because DES had limited staffing in the Public Health Labs due to their concern of the COVID pandemic, there were no analyses done on the samples we normally test for E coli, total phosphorus and nitrogen at popular recreation sites on the river. Information on DES's rivers and lakes testing program along with the results of our annual testing are posted on the DES website: <https://www.des.nh.gov/water/rivers-and-lakes/river-and-lake-monitoring>.

Our "Pemigewasset River Corridor Management Plan" can be found here: <http://lakesrpc.org/PRLAC/files/PemiCorrMgmentPlan2013.final.pdf>. Our river management plan is used to inform the general public and serve as a resource for anyone, both citizen and someone interested in going forward with a project in the Pemi River corridor. During 2020, we started the process of seeking funding to make updates to the management plan to accommodate changes, such as DES rules changes that affect responses to permit applicants. We are hoping that in 2021, we can work with DES to identify funds for this important update. We anticipate that it may take up to two years to obtain the funds, identify the necessary resources, contemporize and then update and republish this valuable document.

Although we had great intentions to start taking up some of the water quality issues focused on in our management plan, 2020 was dominated by the COVID-19 pandemic, and PRLAC took precautions to maintain the safety of our members. This year PRLAC lost two members to retirement, but welcomed several additional members, and we continue to engage our river corridor communities. Each of the PRLAC towns may appoint up to 3 members to the Committee, and representation is encouraged.

PRLAC continues to benefit from the financial support we receive from the majority of the Pemi Corridor towns that we work most closely with. For that, we are very thankful! Your contribution goes directly towards protection of this key corridor resource. All corridor communities receive our monthly meeting agendas and minutes. PRLAC meets at 7 p.m. on the last Tuesday of the months of January through November. We have been meeting remotely through Zoom, and may continue to do so for some time to come. Details of the monthly meeting are posted through your Town and all are encouraged to attend, and you can find out more information from reviewing the meeting minutes. The minutes of the ten monthly PRLAC meetings that were held in 2020 are available on our link at: <https://www.lakesrpc.org/prlac/prlacmeetings.asp>.

PRLAC continues to be a dedicated group of volunteers with a focus on keeping the Pemigewasset River healthy and cared for so that all of us can utilize its beauty and its natural resources.

William Bolton, Chair  
PRLAC

# TOWN CLERK'S REPORT

## Annual Report 2020

(unaudited)

Cash on hand December 31, 2020	\$	250.00
2020 Motor Vehicle Registrations	\$	402,334.05
2020 Dog Licenses - Town of Lincoln Fees	\$	846.00
2020 Dog Licenses - State of New Hampshire Fees	\$	464.00
2020 Dog Fines	\$	-
2020 Vitals-Birth, Marr. & Death - Town of Lincoln Fees	\$	306.00
2020 Vitals-Birth, Marr. & Death - State of New Hampshire Fees	\$	834.00
2020 UCC Filings	\$	1,020.00
2020 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines	\$	533.05
		<hr/>
<b>TOTAL RECEIPTS</b>	<b>\$</b>	<b>406,587.10</b>

### Remittances to Treasurer

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		<hr/>
<b>TOTAL RECEIPTS</b>	<b>\$</b>	<b>406,587.10</b>

Respectfully Submitted,  
Kristyn Brophy  
Town Clerk

**TAX COLLECTOR'S REPORT**  
**FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2020**

**DEBITS**

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2019	2018	2017
Property Taxes	#3110		\$575,957.64		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Property Tax Credit Balance**			(\$425.05)		
Other Tax or Charges Credit Balance**		< >			
<b>TAXES COMMITTED THIS YEAR</b>			<b>For DRA Use Only</b>		
Property Taxes	#3110	\$13,183,819.42			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Other Charges					
<b>OVERPAYMENT REFUNDS</b>					
Property Taxes	#3110	\$28,295.31			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Prepayment					
Interest & Penalties - Late Tax		\$5,554.03	\$31,948.58		
Resident Tax Penalty	#3190				
<b>TOTAL DEBITS</b>		<b>\$13,217,668.76</b>	<b>\$607,481.17</b>	<b>\$</b>	<b>\$</b>

**TAX COLLECTOR'S REPORT**  
**FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2020**

**CREDITS**

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2019		
Property Taxes	\$12,495,096.28	\$498,327.50		
Resident Taxes				
Land Use Change				
Yield Taxes	\$12,557.42	\$971.94		
Interest	\$5,554.03	\$14,708.07		
Penalties		\$2,911.00		
Excavation Tax				
Utility Charges				
Conversion to Lien (principal only)				
Prepay	\$303.00			
<b>DISCOUNTS ALLOWED</b>				
<b>ABATEMENTS MADE</b>				
Property Taxes	\$194,573.88	\$41,082.00		
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax				
Utility Charges				
<b>CURRENT LEVY DEEDED</b>				
<b>UNCOLLECTED TAXES - END OF YEAR #1080</b>				
Property Taxes	\$538,835.31	\$85,375.10		
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax				
Utility Charges				
Property Tax Credit Balance	\$28,295.31			
Other Tax or Charges Credit Balance	< >			
<b>TOTAL CREDITS</b>	<b>\$13,275,215.23</b>	<b>\$643,375.61</b>	<b>\$</b>	<b>\$</b>

**TAX COLLECTOR'S REPORT**  
**FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2020**

**DEBITS**

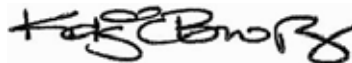
	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2019	2018	2017
Unredeemed Liens Balance - Beg. Of Year			\$70,796.75	\$34,713.67
Liens Executed During Fiscal Year	\$108,076.42			
Interest & Costs Collected				
(After Lien Execution)	\$1,007.53	\$4,812.60	\$11,579.62	
<b>TOTAL DEBITS</b>	<b>\$109,083.95</b>	<b>\$75,609.35</b>	<b>\$46,293.29</b>	<b>\$0.00</b>

**CREDITS**

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2019	2018	2017
Redemptions			\$29,899.39	\$18,291.58	\$31,775.63
Interest & Costs Collected					
(After Lien Execution)		\$1,007.53	\$4,812.60	\$11,579.62	
Abatements of Unredeemed Liens		\$41,082.00	\$29,451.46	9,483.00	
Liens Deeded to Municipality					
Unredeemed Liens		\$85,375.10	\$52,505.17	\$3,024.78	
Balance - End of Year					
<b>TOTAL CREDITS</b>		<b>\$157,364.02</b>	<b>\$105,060.81</b>	<b>\$55,863.03</b>	<b>\$0.00</b>

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 1/13/2021



# 2020 Statement of Appropriations, Taxes Assessed and Tax Rate

## Town Share of Rate:

Appropriations	\$ 9,369,081
Less: Revenues	\$ 3,210,486
Less: Shared Revenues	\$ -
Add: Overlay	\$ 149,983
Add: War Service Credits	\$ 36,500

Net Town Appropriation \$ 6,345,078

Approved Town Tax Rate \$ 7.44 48% of Total Rate

## Local School Share of Rate:

School Appropriations - Lincoln	\$ 5,077,014
<b>Less: State Education Taxes</b>	\$ 1,852,685
<b>Less: Adequate Education Grant</b>	\$ -
Net Local School Appropriation	<u>\$ 3,224,329</u>

Approved Local School Tax Rate \$ 3.78 24% of Total Rate

## State Education Share of Rate:

Equalized Valuation (no utilities)	
842,129,550 x 2.200	<u>\$ 1,852,685</u>
Divided by Local Assessed Valuation	
(no utilities) 833,455,709	
Excess State Education Taxes	
to be Remitted to State	\$ -

Approved State School Tax Rate \$ 2.22 14% of Total Rate

## County Share of Rate:

County Assessment	\$ 1,718,351
<b>Less: Shared Revenues</b>	\$ -

Net County Appropriations \$ 1,718,351

Approved County Tax Rate \$ 2.01 13% of Total Rate

## TOTAL TAX RATE

\$ 15.45 100%

## Commitment Analysis:

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

## Proof of Rate:

		Net Assessed Valuation	Tax Rate		Assessment
State Education Tax (no utilities)	\$	833,455,709	\$ 2.22	\$	1,850,272
All Other Taxes	\$	853,376,509	\$ 13.23	\$	11,290,171
<b>TOTAL</b>				<b>\$</b>	<b>13,140,443</b>

## 2020 Summary of Valuation

### Value of Land Only:

Current Use	\$	54,450
Residential		154,531,550
Commericail/Industrial		31,281,450

**Total Value of Taxable Land** **\$ 185,867,450**

### Value of Buildings Only:

Residential	\$	556,269,600
Manufactured Housing		2,871,200
Commercial/Industrial		89,735,059

**Total Value of Taxable Buildings** **\$ 648,875,859**

**Total Value of Public Utilities** **\$ 19,920,800**

**Total Value Before Exemptions** **\$ 854,664,109**

<b>Less:</b>	Value of Elderly Exemptions	(1,212,500)
<b>Less:</b>	Solar Energy	(75,100)
<b>Less:</b>	Value of Blind Exemptions	-

**Total Valuation on Which Tax Rate is Computed** **\$ 853,376,509**

<b>Less:</b>	Public Utilities	(19,920,800)
--------------	------------------	--------------

**Net Valuation without utilities on which tax rate for state education tax is computed** **\$ 833,455,709**



# **FRIENDLY REMINDER**

## **DOG LICENSES ARE DUE**

### **BY APRIL 30, 2021**

#### **FEES – RSA 466:4**

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

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

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

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

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

An additional \$1.00 may be charged for each month or any part of a month that the license fee remains unpaid after May 30<sup>th</sup>.

*(Fees could be subject to change.)*

**Kristyn Brophy, Town Clerk  
Lincoln, New Hampshire 03251**

**2020 Treasurer's Annual Report  
January 1, 2020- December 31 2020**

<b><u>General Fund/Police Detail</u></b>	<b>Balance 1-1-2020</b>	<b>\$ 3,510,472.14</b>	<b>Distribution of funds:</b>	
	Received	\$ 975,446.86	Citizens Bank	\$ 3,961,437.26
	Disbursed	\$ (524,435.83)	NH PDIP	\$ 45.91
	<b>Balance 12-31-2020</b>	<b>\$ 3,961,483.17</b>		<b>\$ 3,961,483.17</b>
<b><u>Solid Waste Account</u></b>	<b>Balance 1-1-2020</b>	<b>\$ 1,212.11</b>		
	Received	\$ 36,700.39		
	Disbursed	\$ -	Citizens Bank	\$ 37,912.50
	<b>Balance 12-31-2020</b>	<b>\$ 37,912.50</b>		<b>\$ 37,912.50</b>
<b><u>Recreation Account</u></b>	<b>Balance 1-1-2020</b>	<b>\$ 19,867.59</b>		
	Received	\$ 20,199.41		
	Disbursed	\$ (1,600.00)	Citizens Bank	\$ 38,467.00
	<b>Balance 12-31-2020</b>	<b>\$ 38,467.00</b>		<b>\$ 38,467.00</b>
<b><u>Escrow Account</u></b>	<b>Balance 1-1-2020</b>	<b>\$ 10,918.79</b>		
	Received	\$ 130,857.00		
	Disbursed	\$ (32,004.25)	Union Bank	\$ 109,771.54
	<b>Balance 12-31-2020</b>	<b>\$ 109,771.54</b>		<b>\$ 109,771.54</b>
<b><u>Sewer Account</u></b>	<b>Balance 1-1-2020</b>	<b>\$ 699,865.55</b>		
	Received	\$ 93,968.35	Union Bank	\$ 93,680.81
	Disbursed	\$ -	NH PDIP	\$ 700,153.09
	<b>Balance 12-31-2020</b>	<b>\$ 793,833.90</b>		<b>\$ 793,833.90</b>
<b><u>Water Account</u></b>	<b>Balance 1-1-2020</b>	<b>\$ 654,639.78</b>		
	Received	\$ 40,183.86	Union Bank	\$ 89,684.52
	Disbursed	\$ -	NH PDIP	\$ 605,139.12
	<b>Balance 12-31-2020</b>	<b>\$ 694,823.64</b>		<b>\$ 694,823.64</b>
<b><u>Impact Fee Account</u></b>	<b>Balance 1-1-2020</b>	<b>\$ 120,083.78</b>		
	Received	\$ 37,812.30		
	Disbursed	\$ -	Union Bank	\$ 157,896.08
	<b>Balance 12-31-2020</b>	<b>\$ 157,896.08</b>		<b>\$ 157,896.08</b>
		<b>\$ 5,794,187.83</b>	<b>Total Cash 12-31-2020</b>	<b>\$ 5,794,187.83</b>

**Respectfully Submitted,**

**Janet Peltier  
Town Treasurer**

**December Balance Sheet**  
**Town of Lincoln New Hampshire**  
**December 31, 2020**

**Submitted by: Janet Peltier**  
**Town Treasurer**

**Bank Balances**

Citizens Bank - Investment	3,931,371.75		
Citizens Bank - General Fund	30,065.51		
Citizens Bank - Solid Waste	37,912.50		
Citizens Bank - Recreation	38,467.00		
Union Bank - Escrow	109,771.54		
Union Bank - Sewer Tap	93,680.81		
Union Bank - Water Tap	89,684.52		
Union Bank-Impact Fee	157,896.08		
NH PDIP - Investment	45.91		
NH PDIP - Sewer	700,153.09		
NH PDIP - Water	605,139.12		
		5,794,187.83	<b>5,794,187.83</b>

**Fund Balances**

General Fund/Police Detail	3,961,483.17		
Recreation	37,912.50		
Solid Waste	38,467.00		
Lease/Escrow	109,771.54		
Sewer Tap	793,833.90		
Water Tap	694,823.64		
Impact Fee	157,896.08		
		5,794,187.83	<b>5,794,187.83</b>

check:

0.00



## Town of Lincoln

[illegible]

## Summary of Capital Reserve & Expendable Trust Funds 2020

BONH#	Description	Beginning Balance	Contributions	Withdrawals	Capital Gains (loss)/gain	Fees	Interest Earned	Ending Balance
EX 200	Community Building ETF	\$ 21,357.61			\$ (37.53)	\$ (59.00)	\$ 464.81	\$ 21,725.89
EX 202	Employee Separation ETF	\$ 74,722.39		\$ (7,597.00)	\$ (123.80)	\$ (201.34)	\$ 1,590.63	\$ 68,390.88
EX 204	Property & Building Maintenance ETF	\$ 153,501.79	\$ 79,400.00	\$ (34,969.00)	\$ (216.21)	\$ (370.90)	\$ 2,975.90	\$ 200,321.58
EX 206	Town Cemetery Maintenance ETF	\$ 103,212.69	\$ 12,070.00	\$ (24,018.35)	\$ (160.58)	\$ (269.74)	\$ 2,127.54	\$ 92,961.56
EX 208	Village Center & Riverfront Part ETF	\$ 1,675.71			\$ (2.94)	\$ (4.63)	\$ 36.47	\$ 1,704.61
CR 300	Engineering & Planning Cap Res	\$ 75,959.80	\$ 25,000.00		\$ (133.49)	\$ (209.83)	\$ 1,653.13	\$ 102,269.61
CR 302	Fire Truck & Equipment Cap Res	\$ 102,625.06	\$ 20,000.00	\$ (45,394.00)	\$ (118.90)	\$ (250.21)	\$ 1,996.07	\$ 78,858.02
CR 304	Kancamagus Recreation Area Equipment	\$ 3,019.12	\$ 46,000.00		\$ (5.31)	\$ (8.34)	\$ 65.71	\$ 49,071.18
CR 306	Library Building Capital Reserve	\$ 67,871.88	\$ 14,000.00	\$ (20,655.00)	\$ (119.28)	\$ (187.49)	\$ 1,477.11	\$ 62,387.22
CR 308	Library Technology Capital Reserve	\$ 6,078.40	\$ 2,000.00	\$ (650.00)	\$ (9.69)	\$ (15.84)	\$ 125.59	\$ 7,528.46
CR 310	Police Department Equipment Cap Res	\$ 1,438.02	\$ 55,000.00		\$ (2.53)	\$ (3.97)	\$ 31.30	\$ 56,462.82
CR 312	Public Works Vehicles & Equip Cap Res	\$ 361,388.33	\$ 158,000.00	\$ (179,834.99)	\$ (406.56)	\$ (771.56)	\$ 6,308.20	\$ 344,683.42
CR 314	Revaluation Capital Reserve	\$ 79,594.37	\$ 25,000.00	\$ (8,000.00)	\$ (129.19)	\$ (214.62)	\$ 1,694.47	\$ 97,945.03
CR 316	Road & Street Reconstruction Cap Res	\$ 1,096,138.98	\$ 169,000.00	\$ (139,479.13)	\$ (1,880.21)	\$ (2,997.44)	\$ 23,632.01	\$ 1,144,414.21
CR 318	Roland Dubois Settlement Cap Res	\$ 68,669.84	\$ 351,200.14		\$ (638.15)	\$ (541.31)	\$ 4,446.46	\$ 423,136.98
CR 320	Sewer System Rehabilitation Cap Res	\$ 775,184.56	\$ 277,000.00	\$ (8,830.25)	\$ (1,351.13)	\$ (2,133.66)	\$ 16,804.14	\$ 1,056,673.66
CR 322	Solid Waste Facility Improvement Cap Res	\$ 72,443.15	\$ 15,000.00	\$ (6,482.62)	\$ (122.50)	\$ (196.78)	\$ 1,547.62	\$ 82,188.87
CR 324	Water System Rehabilitation Cap Res	\$ 419,915.16	\$ 170,000.00	\$ (18,941.00)	\$ (736.02)	\$ (1,159.01)	\$ 9,131.93	\$ 578,211.06
<b>Total Capital Reserve &amp; Expendable Trust Funds</b>		\$ 3,484,796.86	\$ 1,418,670.14	\$ (494,851.34)	\$ (6,194.00)	\$ (9,595.64)	\$ 76,109.10	\$ 4,468,935.12

**Statement of Budgeted and Actual Revenues**  
**December 31, 2020**  
(unaudited)

	2020 BUDGET	2020 RECEIVED
<b><u>Revenue from Taxes:</u></b>		
Yield Tax	13,529.00	13,529.36
Payment in lieu of taxes	209,784.00	209,784.00
Interest on Taxes	45,000.00	41,468.80
<b><u>Revenue from Licenses, Permits &amp; Fees:</u></b>		
UCC Fees	800.00	1,020.00
Application Fees	5,000.00	21,790.00
Sign Permits	200.00	50.00
Cost Reimbursements	2,500.00	2,134.18
Short Term Rental Registrations	1,200.00	9,450.00
Motor Vehicle Fees	330,000.00	402,334.05
Dog Licenses	1,000.00	846.00
Misc. Income/NSF	600.00	533.05
Vital Records	500.00	306.00
Cable TV Franchise Fees	50,000.00	0.00
<b><u>Revenue from Other Governments:</u></b>		
Meals & Room Tax Distribution	85,000.00	88,453.53
Municipal Aid	15,746.00	15,883.20
Forest Service	2,000.00	2,000.00
Water Filtration Grant	35,000.00	33,566.24
Rail Road Fund	377.00	376.88
Other State (1st Responder/CARES)	0.00	80,085.91
TOW - SW	197,945.00	215,100.22
TOW - RC	114,443.00	109,528.53
TOW - CB	110,089.00	110,276.49
<b><u>Revenue from Charges for Services:</u></b>		
EX. Misc Income/NSF	15,000.00	15,968.20
PD - Misc Income	1,500.00	1,761.39
PD - Grant Revenue	1,009.00	1,009.00
PD - Parking Tickets	4,000.00	5,402.00
PD - Court Reimbursements	1,000.00	62.00
PD - False Alarms/Fees	3,000.00	3,770.00
PD - Copies of Reports	1,000.00	1,321.00
FD - Misc Income	20.00	19.97
PD - Dispatch Revenue	18,000.00	18,000.00
FD - Grant Revenue	190,000.00	148,091.24
PW - Misc	100.00	0.00
PW - Cemetery Equip Rental	1,000.00	1,365.00
SW - Misc Income	0.00	1,543.25
SW - Recycling Rev	7,000.00	12,662.48
SW - Tipping Rev	35,000.00	45,065.39
WT - Misc Income	4,000.00	3,930.00
WT - Water Meter Equipment	100.00	0.00
RC - Misc Income	1,400.00	1,517.04
RC - Ski Area Rev	11,000.00	19,515.86
RC - Summer Camp	200.00	200.00
RC - Adventure Camp	375.00	375.00
CB - Grafton Sr.	6,264.00	6,222.45
CB - Child Care	10,665.00	10,665.01
CB - After School	6,000.00	7,862.50
CB - Misc Income	325.00	315.00
LB - Misc Income (Grant)	5,000.00	5,000.00
CM - Burials	7,000.00	5,185.00
Wellness Health Trust	550.00	550.00
Sale of Town Property	500.00	0.00
Interest on Deposits/Investments	4,000.00	6,238.84
Insurance Reimbursement	40,000.00	44,817.29
FCI - Permit	1,200.00	1,200.00
Repayment from Loon-Beechwood	60,000.00	60,000.00
Lease Town Property	1,200.00	1,200.00
Highway Block Grant	35,000.00	36,483.70
Proceeds from LT Notes/Gen OB Bonds	1,311,000.00	311,000.00
Voted from Fund Balance	2,800.00	0.00
	<b>\$ 3,006,921.00</b>	<b>\$ 2,136,835.05</b>

# TOWN OF LINCOLN

## 2020 Detailed Statement of Payments

December 31, 2020  
(unaudited)

	<i>2020 Budgeted</i>	<i>2020 Expended</i>	<i>(Over) Under Budget</i>
<b>GENERAL GOVERNMENT</b>			
<b><i>Executive</i></b>			
Payroll	251,538.00	241,904.24	9,633.76
Public Officials Payroll	25,166.00	25,165.76	0.24
Payroll Overtime	6,722.00	6,098.25	623.75
Telephone	9,536.00	6,198.66	3,337.34
Dues, Travel & Conferences	14,145.00	10,609.70	3,535.30
Contracted Services	130,207.00	124,327.00	5,880.00
Materials & Supplies	16,300.00	9,478.15	6,821.85
<b>Subtotal Executive</b>	<b>\$ 453,614.00</b>	<b>\$ 423,781.76</b>	<b>\$ 29,832.24</b>
<b><i>Tax Collector/Town Clerk</i></b>			
Payroll Tax Collector	24,741.00	19,169.34	5,571.66
Payroll Town Clerk	24,741.00	19,169.34	5,571.66
Payroll Deputy Clerk	10,200.00	7,990.15	2,209.85
Dues, Travel & Conferences	1,110.00	190.88	919.12
Contracted Services	15,550.00	24,163.50	(8,613.50)
Materials & Supplies	1,835.00	2,143.54	(308.54)
<b>Subtotal Elections</b>	<b>\$ 78,177.00</b>	<b>\$ 72,826.75</b>	<b>\$ 5,350.25</b>
<b><i>Elections</i></b>			
Payroll-Elections	1,000.00	1,000.00	0.00
Election Cares	-	1,752.14	(1,752.14)
Contracted Services	5,725.00	3,219.60	2,505.40
Materials & Supplies	3,050.00	2,541.24	508.76
<b>Subtotal Elections</b>	<b>\$ 9,775.00</b>	<b>\$ 8,512.98</b>	<b>\$ 1,262.02</b>
<b><i>Legal Expenses</i></b>			
	200,000.00	202,885.54	\$ (2,885.54)
<b>Subtotal Legal Expenses</b>	<b>\$ 200,000.00</b>	<b>\$ 202,885.54</b>	<b>\$ (2,885.54)</b>
<b><i>Personnel Administration</i></b>			
HealthTrust Health Insurance	243,000.00	219,426.82	23,573.18
Health/Dental Insurance Union	266,200.00	225,820.03	40,379.97
Life Insurance	9,400.00	9,130.82	269.18
Disability Insurance	17,000.00	13,857.92	3,142.08
Dental Plan Employee	10,500.00	9,659.64	840.36
FICA Tax Expense	104,940.00	90,106.13	14,833.87
Medicare Tax Expense	34,830.00	31,885.75	2,944.25
Pension Contribution-Police	187,000.00	178,368.99	8,631.01
Pension Contribution-Others	134,000.00	128,278.23	5,721.77
Unemployment Compensation	1,594.00	-	1,594.00
Workers' Compensation	56,274.00	53,381.21	2,892.79
Education Reimbursement	5,000.00	-	5,000.00
<b>Subtotal Personnel Administration</b>	<b>\$ 1,069,738.00</b>	<b>\$ 959,915.54</b>	<b>\$ 109,822.46</b>

		2020 Budgeted	2020 Expended	(Over) Under Budget
<b>GENERAL GOVERNMENT (Continued)</b>				
<b>Planning</b>				
Payroll		84,132.00	80,624.08	3,507.92
Training/Expenses		2,500.00	90.00	2,410.00
Dues, Travel & Conferences		7,404.00	6,919.41	484.59
Contracted Services		31,250.00	18,999.70	12,250.30
Materials & Supplies		3,550.00	4,040.67	(490.67)
Office Equipment		1,800.00	1,040.00	760.00
<b>Subtotal Planning</b>	<b>\$</b>	<b>130,636.00</b>	<b>\$ 111,713.86</b>	<b>\$ 18,922.14</b>
<b>Town Building</b>				
Contracted Services		13,266.00	12,885.94	380.06
Electricity		17,000.00	17,893.81	(893.81)
Heating Oil		4,000.00	2,976.19	1,023.81
Materials & Supplies		3,200.00	4,863.68	(1,663.68)
Building & Property Maintenance		47,400.00	49,435.33	(2,035.33)
<b>Subtotal Town Building</b>	<b>\$</b>	<b>84,866.00</b>	<b>\$ 88,054.95</b>	<b>\$ (3,188.95)</b>
<b>Cemetery</b>				
Payroll		12,000.00	8,823.00	3,177.00
Payroll Overtime		3,979.00	5,349.43	(1,370.43)
Contracted Services		6,730.00	5,288.96	1,441.04
Materials & Supplies		2,700.00	6,244.22	(3,544.22)
Fuel - Equipment & Vehicles		800.00	678.06	121.94
Equipment		1,000.00	672.63	327.37
<b>Subtotal Cemetery</b>	<b>\$</b>	<b>27,209.00</b>	<b>\$ 27,056.30</b>	<b>\$ 152.70</b>
<b>Insurances</b>				
Property Liability		113,756.00	149,397.00	(35,641.00)
<b>Subtotal Insurances</b>	<b>\$</b>	<b>113,756.00</b>	<b>\$ 149,397.00</b>	<b>\$ (35,641.00)</b>
<b>Total General Government</b>	<b>\$</b>	<b>2,167,771.00</b>	<b>\$ 2,044,144.68</b>	<b>\$ 123,626.32</b>
<b>PUBLIC SAFETY</b>				
<b>Police</b>				
Payroll		970,760.00	905,125.22	65,634.78
Payroll-Part Time		35,000.00	53,224.62	(18,224.62)
Payroll - Overtime		20,000.00	14,564.10	5,435.90
Payroll-Overtime Holidays		20,000.00	30,732.57	(10,732.57)
Telephone		16,000.00	14,583.53	1,416.47
Dues, Training, Travel & Conferenc		14,500.00	10,145.21	4,354.79
Contracted Services		123,232.00	172,773.20	(49,541.20)
Materials & Supplies		7,000.00	5,733.37	1,266.63
Vehicles- Fuel & Maint.		26,000.00	24,823.71	1,176.29
Uniforms & Personal Equipment		11,500.00	10,516.64	983.36
Equipment		11,200.00	10,515.65	684.35
Grant		2,100.00	2,149.20	(49.20)
<b>Subtotal Police</b>	<b>\$</b>	<b>1,257,292.00</b>	<b>\$ 1,254,887.02</b>	<b>\$ 2,404.98</b>

	2020 Budgeted	2020 Expended	(Over) Under Budget
<b>PUBLIC SAFETY (Continued)</b>			
<i><b>Fire</b></i>			
Payroll	103,931.00	81,447.16	22,483.84
Telephone	2,800.00	2,753.64	46.36
Employment Training/Expense	6,900.00	163.30	6,736.70
Dues/Travel/Conference	1,000.00	270.00	730.00
Contracted Services	31,450.00	30,170.60	1,279.40
Electricity	2,400.00	2,104.53	295.47
Heating Fuel	3,300.00	2,701.24	598.76
Materials & Supplies	5,600.00	3,784.74	1,815.26
Fuel - Vehicles & Equipment	7,000.00	4,507.97	2,492.03
Equipment	23,100.00	22,460.20	639.80
<b>Subtotal Fire</b>	<b>\$ 187,481.00</b>	<b>\$ 150,363.38</b>	<b>\$ 37,117.62</b>
<i><b>Emergency Management</b></i>			
Employment Training & Expenses	2,000.00	-	2,000.00
Contracted Services	4,720.00	3,812.40	907.60
Materials & Supplies	1,500.00	473.83	1,026.17
Equipment	1,000.00	995.85	4.15
1st Responder's Stipends (FD & PC	0.00	34,776.36	(34,776.36)
<b>Subtotal Civil Defense</b>	<b>\$ 9,220.00</b>	<b>\$ 40,058.44</b>	<b>\$ (30,838.44)</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 1,453,993.00</b>	<b>\$ 1,445,308.84</b>	<b>\$ 8,684.16</b>
<b>HIGHWAYS &amp; STREETS</b>			
<i><b>Public Works</b></i>			
Payroll	193,306.00	188,554.66	4,751.34
Payroll Overtime	25,000.00	9,579.70	15,420.30
Telephone	5,400.00	5,149.14	250.86
Dues, Travel & Conferences	300.00	-	300.00
Contracted Services	21,462.00	15,922.45	5,539.55
Electricity	3,500.00	2,855.63	644.37
Heating Fuel	4,400.00	3,750.36	649.64
Materials & Supplies	12,250.00	9,379.15	2,870.85
Fuel - Equipment & Vehicles	18,000.00	13,359.07	4,640.93
Sand & Salt	28,000.00	27,424.47	575.53
Equipment	7,700.00	7,663.32	36.68
Uniforms	7,000.00	3,220.11	3,779.89
General Repairs - Equipment	20,000.00	15,551.95	4,448.05
<b>Subtotal Public Works</b>	<b>\$ 346,318.00</b>	<b>\$ 302,410.01</b>	<b>\$ 43,907.99</b>
<i><b>Street Lights</b></i>	48,000.00	43,778.77	4,221.23
<b>Subtotal Street Lights</b>	<b>\$ 48,000.00</b>	<b>\$ 43,778.77</b>	<b>\$ 4,221.23</b>
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>\$ 394,318.00</b>	<b>\$ 346,188.78</b>	<b>\$ 48,129.22</b>



	2020 Budgeted	2020 Expended	(Over) Under Budget
<b>SANITATION</b>			
<b>Solid Waste</b>			
Payroll	87,083.00	80,394.04	6,688.96
Payroll - Overtime	2,000.00	1,714.79	285.21
Payroll - Part-Time	28,517.00	27,342.08	1,174.92
Telephone & Alarms	2,100.00	2,350.72	(250.72)
Dues, Travel & Conferences	1,000.00	949.32	50.68
Contracted Services	208,774.00	256,116.47	(47,342.47)
Electricity	5,500.00	4,380.92	1,119.08
Heating Fuel	2,500.00	3,289.29	(789.29)
Materials & Supplies	2,000.00	3,154.15	(1,154.15)
General Repairs & Equipment	6,000.00	4,218.70	1,781.30
Vehicles & Equipment	3,200.00	1,996.41	1,203.59
Uniforms	2,300.00	1,238.60	1,061.40
<b>Subtotal Solid Waste</b>	<b>\$ 350,974.00</b>	<b>\$ 387,145.49</b>	<b>\$ (36,171.49)</b>
<b>Sewer</b>			
Contracted Services	233,182.00	208,775.34	24,406.66
Electricity	12,000.00	6,503.89	5,496.11
Materials & Supplies	500.00	70.34	429.66
Equipment	5,000.00	1,613.64	3,386.36
General Repairs & Equipment	10,000.00	3,097.55	6,902.45
<b>Subtotal Sewer</b>	<b>\$ 260,682.00</b>	<b>\$ 220,060.76</b>	<b>\$ 40,621.24</b>
<b>TOTAL SANITATION</b>	<b>\$ 611,656.00</b>	<b>\$ 607,206.25</b>	<b>\$ 4,449.75</b>
<b>WATER DISTRIBUTION &amp; TREATMENT</b>			
Payroll	107,553.00	100,246.37	7,306.63
Payroll Overtime	9,500.00	8,680.28	819.72
Telephone & Alarms	5,800.00	7,087.28	(1,287.28)
Employment Training & Expenses	800.00	303.00	497.00
Dues, Travel & Conferences	600.00	105.00	495.00
Contracted Services	25,500.00	26,942.35	(1,442.35)
Electricity	141,003.00	129,942.01	11,060.99
Heating Fuel	18,000.00	17,234.85	765.15
Materials & Supplies	3,500.00	1,758.24	1,741.76
Chemicals	52,000.00	51,198.84	801.16
Equipment	2,000.00	4,382.52	(2,382.52)
Uniforms	2,120.00	1,410.49	709.51
General Repairs & Equipment	40,000.00	29,113.64	10,886.36
U.S.G.S. Monitoring	8,000.00	7,860.00	140.00
<b>Subtotal Water</b>	<b>\$ 416,376.00</b>	<b>\$ 386,264.87</b>	<b>\$ 30,111.13</b>
<b>TOTAL WATER DIST. &amp; TREATMEN</b>	<b>\$ 416,376.00</b>	<b>\$ 386,264.87</b>	<b>\$ 30,111.13</b>

	2020 Budgeted	2020 Expended	(Over) Under Budget
<b>HEALTH &amp; WELFARE</b>		3	
<i>Health Appropriations</i>	109,238.00	109,238.00	-
<b>Subtotal Health Appropriations</b>	<b>\$ 109,238.00</b>	<b>\$ 109,238.00</b>	<b>\$ -</b>
<i>Welfare</i>			
Rent Assistance	2,580.00	400.00	2,180.00
Food/Medical/Etc.	1,000.00	541.50	458.50
Electricity	1,500.00	137.24	1,362.76
Heat	1,500.00	-	1,500.00
NHGCAP-Annual Hosting Fee	120.00	122.36	(2.36)
<b>Subtotal Welfare</b>	<b>\$ 6,700.00</b>	<b>\$ 1,201.10</b>	<b>\$ 5,498.90</b>
<b>TOTAL HEALTH &amp; WELFARE</b>	<b>\$ 115,938.00</b>	<b>\$ 110,439.10</b>	<b>\$ 5,498.90</b>
<b>CULTURE &amp; RECREATION</b>			
<i>Recreation</i>			
Payroll	184,533.00	115,731.65	68,801.35
Payroll-Overtime	3,000.00	2,590.02	409.98
Telephone	3,000.00	3,021.59	(21.59)
Dues, Travel & Conferences	4,393.00	2,625.49	1,767.51
Contracted Services	32,144.00	19,111.89	13,032.11
Electricity	14,468.00	11,656.88	2,811.12
Materials & Supplies	11,160.00	12,876.43	(1,716.43)
Fuel - Equipment & Vehicles	8,400.00	4,874.54	3,525.46
Propane	2,000.00	1,513.39	486.61
Equipment	6,150.00	6,024.66	125.34
TOL- Parks & Patriotic (Rec)	13,200.00	13,259.99	(59.99)
General Repairs & Equipment	5,000.00	5,260.86	(260.86)
<b>Subtotal Recreation</b>	<b>\$ 287,448.00</b>	<b>\$ 198,547.39</b>	<b>\$ 88,900.61</b>
<i>Community Center</i>			
Payroll	82,778.00	70,794.44	11,983.56
Payroll-Overtime	200.00	124.56	75.44
Telephone	2,928.00	3,119.24	(191.24)
Contracted Services	13,726.00	31,620.69	(17,894.69)
Electricity	11,664.00	8,650.25	3,013.75
Heating Fuel	9,000.00	4,976.06	4,023.94
Materials/Supplies	6,800.00	7,167.62	(367.62)
Propane	820.00	419.37	400.63
Bldg./Prop Maint.	71,531.00	66,804.28	4,726.72
<b>Subtotal Community Center</b>	<b>\$ 199,447.00</b>	<b>\$ 193,676.51</b>	<b>\$ 5,770.49</b>

	2020 Budgeted	2020 Expended	(Over) Under Budget
<b>CULTURE &amp; RECREATION (Continued)</b>			
<i><b>Library</b></i>			
Payroll	103,026.00	88,858.20	14,167.80
Print Materials	5,300.00	3,821.55	1,478.45
Telephone	1,400.00	1,344.66	55.34
Employee Training & Expenses	3,355.00	2,966.24	388.76
Building Maintenance	3,000.00	177.25	2,822.75
Speakers & Programs	500.00	-	500.00
Contracted Services	10,547.00	9,879.16	667.84
Electricity	4,300.00	3,349.81	950.19
Heating Fuel	3,000.00	1,993.09	1,006.91
Materials/Supplies	2,580.00	1,179.14	1,400.86
Serials	1,300.00	430.98	869.02
Audio and Visual	1,500.00	616.85	883.15
Grant Expenditures	-	4,945.19	(4,945.19)
<b>Subtotal Library</b>	<b>\$ 139,808.00</b>	<b>\$ 119,562.12</b>	<b>\$ 20,245.88</b>
<i><b>Patriotic Purposes</b></i>	7,100.00	3,084.79	4,015.21
<b>Subtotal Patriotic Purposes</b>	<b>\$ 7,100.00</b>	<b>\$ 3,084.79</b>	<b>\$ 4,015.21</b>
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>\$ 633,803.00</b>	<b>\$ 514,870.81</b>	<b>\$ 118,932.19</b>
<b>DEBT SERVICE</b>			
Principal Bonds & Notes	774,901.00	712,625.00	62,276.00
Interest Bonds & Notes	154,824.00	145,389.44	9,434.56
Interest Tax Anticipation Notes	1.00	-	1.00
<b>SUBTOTAL DEBT SERVICE</b>	<b>\$ 929,726.00</b>	<b>\$ 858,014.44</b>	<b>\$ 71,711.56</b>
<i><b>Capital Appropriations</b></i>			
Police Dept. Vehicle	46,300.00	45,392.35	907.65
FD - Breathing Apparatus	190,000.00	155,496.00	34,504.00
Riverfront Park	0.00	65,921.28	(65,921.28)
Water Tank Rte 3	1,000,000.00	38,060.72	961,939.28
Levee 2020 Additional Funding	311,000.00	-	311,000.00
<b>Subtotal Capital Appropriations</b>	<b>\$ 1,547,300.00</b>	<b>\$ 304,870.35</b>	<b>\$ 1,242,429.65</b>
<i><b>Capital Reserves</b></i>			
Revaluation	25,000.00	25,000.00	-
PW Vehicle	158,000.00	158,000.00	-
FD Truck/Equipment	20,000.00	20,000.00	-
Sewer Rehab.	277,000.00	277,000.00	-
Water Rehab.	170,000.00	170,000.00	-
Police Equipment	55,000.00	55,000.00	-
Roads & Streets	169,000.00	169,000.00	-
Library Technology	2,000.00	2,000.00	-
Solid Waste Improvements	15,000.00	15,000.00	-
Kanc Rec Equipment	46,000.00	46,000.00	-
Engineering & Planning	25,000.00	25,000.00	-
Prop/Building Maint	79,400.00	79,400.00	-
Cemetery Expandable Trust Fund	10,935.00	10,935.00	-
Library Building	14,000.00	14,000.00	-
Cemetery Trust Fund	1,865.00	1,865.00	-
<b>Subtotal Capital Reserves</b>	<b>\$ 1,068,200.00</b>	<b>\$ 1,068,200.00</b>	<b>\$ -</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 3,545,226.00</b>	<b>\$ 2,231,084.79</b>	<b>\$ 1,314,141.21</b>
<b>SUBTOTAL BUDGET</b>	<b>\$ 9,339,081.00</b>	<b>\$ 7,685,508.12</b>	<b>\$ 1,653,572.88</b>
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL BUDGET</b>	<b>\$ 9,339,081.00</b>	<b>\$ 7,685,508.12</b>	<b>\$ 1,653,572.88</b>

# **Town of Lincoln**

## **Annual Town Meeting Minutes**

### **March 10, 2020**

The Annual Town Meeting, of the inhabitants of the Town of Lincoln, in the County of Grafton, and State of New Hampshire, qualified to vote in town affairs was held in the Lin-Wood Public School on Tuesday, March 10, 2020. Moderator Robert Wetherell called the meeting to order at 10:00am. Laurel Kuplin made a motion to dispense with the reading of the entire warrant until 6:30 o'clock in the evening. Tamra Ham seconded the motion. Vote was in the affirmative – unanimous. Robert declared the polls open. The polls closed at 6pm.

#### **ARTICLE 01: Election of Town Officers**

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

#### **Election results of Article 01:**

##### **FOR SELECTMEN – 3 year term**

Joseph Chenard – 67 votes  
O.J. Robinson – 121 votes

##### **FOR TOWN CLERK – 3 year term**

Kristyn Daigle-Brophy – 150 votes

##### **FOR MODERATOR – 2 year term**

Robert J. Wetherell – 183 votes

##### **FOR TREASURER – 3 year term**

Julie Rolando – 179 votes

##### **FOR BUDGET COMMITTEE – 3 year term**

Paul Beaudin II – 110 votes  
Susanne A. Chenard – 152 votes  
Lutz N. Wallem – 126

##### **FOR LIBRARY TRUSTEE – 3 year term**

Danielle Black – Write-In – 24 votes

##### **FOR CEMETERY TRUSTEE – 3 year term**

William M. Conn – 167 votes

##### **FOR TRUSTEE OF TRUST FUND – 3 year term**

Beverly A. Hall – 152 votes

**FOR TRUSTEE OF TRUST FUND – 1 year term**

Kathryn Jeanne Beaudin – 153 votes

**FOR ZONING BOARD – 3 year term**

Raymond D'Amante – 142 votes

Delia M. Sullivan – 152 votes

**Article 02 Planning – Boarding or Rooming House**

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

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

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

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

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

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

c. Hotel, Motel, Tourist Accommodation, Lodging Unit, Boarding or Rooming House – one (1) space for each unit. Recommended by the Planning Board.

**Yes 133 – No 36  
Article 02 passed**



## **RESULTS OF THE TOWN BUSINESS MEETING MARCH 10, 2020 at 6:30 pm**

Moderator Robert Wetherell opened the Annual Town Meeting at 6:34 pm.

Robert welcomed everyone present and was glad those were able to join us and recognize the importance the annual Town meeting. Robert extended the town's appreciation and thanked the Lin-Wood Public School faculty and staff for accommodating us today and tonight. He then reminded all present of the Annual Lincoln-Woodstock Public School District meeting will be held on March 17<sup>th</sup>, 2020 at the Lin-Wood Elementary School Multi-Purpose Room. Voting will be from 2pm until 6pm. The official School Business Meeting will commence at 7 pm. The pledge of Allegiance was then recited by all.

Moderator Wetherell then reiterated that this is not a public forum it is a legislative body. He encouraged all to ask questions and to participate.

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

- All cellular phones should be turned to silent.
- Each participant will treat every other participant with due respect and courtesy. The moderator will not allow personal attacks or inappropriate language.
- Anyone wishing to address the meeting will use the microphone and first be recognized by the moderator. Speakers will begin by stating his or her name. All other speakers will be considered out of order. I will allow non-voters to speak however please identify yourself as a non-voter. While allow to speak, you are forbidden from voting.
- The initial presentations on Articles will be limited to ten minutes, all speakers in debate will be limited to three minutes both will include a one-minute warning at one minute (time to be determined by moderator). All new speakers who desire to speak will be giving a chance to do so before one is given a second opportunity on the same issue.
- Each Article needs a motion and a second in order to discuss it.
- Only one amendment to a motion will be allowed on the floor at any one time. No amendment to an amendment will be allowed; such proposals will be dealt with as subsequent amendments after the first amendment has been voted upon. All amendments will be submitted in writing to the moderator. The subject of the original article must be addressed in the amendment and it cannot be a negative amendment.
- The moderator can be overruled by majority of the meeting.
- State statutes do govern legal procedures not listed here.

**ARTICLE 03: Bond-Additional Funding Levee**

To see if the Town will vote to raise and appropriate the sum of three hundred eleven thousand dollars (\$311,000) for additional funds needed to complete the project to rebuild the East Branch Pemigewasset River Granite Block Levee that was approved at the 2016 and 2018 town meetings, and to authorize the issuance of not more than three hundred eleven thousand dollars (\$311,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); to authorize the selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate and interests thereon and the maturity and other terms thereof; to authorize the Selectmen to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to take any other action or to pass any other vote relative thereto. And further, to raise and appropriate the sum of seventy three thousand eight hundred twelve dollars (\$73,812) for the first year's bond payment. This appropriation is not included in the operating budget. The Selectmen and the Budget Committee recommend this appropriation. (2/3 ballot vote required) Tax Impact: 5 Year Bond \$ .09/per thousand.

Motion made by: O.J. Robinson

Seconded by: Tamra Ham

**With some discussion Article 03 passed by secret ballot**

Yes 95 – No 3

**Article 03 passed**

**ARTICLE 04: Bond-Purchase Parcel of Land**

To see if the Town will vote to raise and appropriate the sum of five hundred seventeen thousand five hundred dollars (\$517,500) for purchase of the parcel of land known as Tax Map 114, Lot 049 and to authorize the issuance of not more than five hundred seventeen thousand five hundred dollars (\$517,500) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); to authorize the Selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate and interests thereon and the maturity and other terms thereof; to authorize the Selectmen to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to take any other action or to pass any other vote relative thereto. And further, to raise and appropriate the sum of seventy thousand three hundred fifty-two dollars (\$70,352) for the first year bond payment. This appropriation is not included in the operating budget. The Selectmen and the Budget Committee recommend this appropriation. (2/3 ballot vote required) Tax Impact: 10 Year Bond \$ .08/per thousand.

Motion made by: O.J. Robinson

Seconded by: Tamra Ham

**After lengthy discussion Article 04 was voted on by secret ballot requiring a two-thirds (2/3) majority to pass**

Yes 52 – No 44

**Article 04 failed**

**ARTICLE 05: Purchase of Self Contained Breathing Apparatus**

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

Motion made by: Tamra Ham

Seconded by: Paula Strickon

**Article 05 passed by voice vote unanimously**

**ARTICLE 06: Construction of Water Tank on US Forest Service**

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

Motion made by: Tamra Ham

Seconded by: Faith Clark

**Article 06 passed by voice vote unanimously**

**ARTICLE 07: Convey the Town Owned Land on Arthur Salem Way**

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

Motion made by: Kevin Sullivan

Seconded by: James Spanos

**After lengthy discussion Article 07 was voted on by secret ballot**

Yes 37 – No 63

**Article 07 failed**

**ARTICLE 08: Operating Budget**

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

Motion made by: Tamra Ham

Seconded by: Joseph (Joe) G. Bossie

**Article 08 passed by voice vote unanimously**

**ARTICLE 09: Police Department - Collective Bargaining Agreement**

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

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

2020 \$ 20,397 (9 months)

2021 \$ 32,639

2022 \$ 40,133

2023 \$ 13,032 (3 months)

And further to raise and appropriate the sum of twenty thousand three hundred ninety-seven dollars (\$20,397) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement. This appropriation is not included in the operating budget. The Board of Selectmen and Budget Committee recommend this appropriation. (Majority vote required) Tax Impact: \$ .02/per thousand.

Motion made by: Tamra Ham

Seconded by: Jayne Ludwig

**Article 09 passed by voice vote unanimously**

**ARTICLE 10: Collective Bargaining: Special Meeting**

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

Motion to lay Article 10 on the table made by: Tamra Ham

Seconded by: OJ Robinson

**Motion passed by voice vote unanimously**

Motion to restrict Articles 03, 05, 06, 07, 08 & 09 made by Tamra Ham  
Seconded by: OJ Robinson

**Motion passed by voice vote unanimously**

**ARTICLE 11: CR-Engineering & Planning**

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

Motion made by: Joseph (Joe) G. Bossie  
Seconded by: Faith Clerk

**Article 11 passed by voice vote unanimously**

**ARTICLE 12: CR-Public Works Vehicle & Equipment**

To see if the Town will vote to raise and appropriate one hundred fifty-eight thousand dollars (\$158,000) to be placed in the Public Works Vehicle and Equipment Capital Reserve Fund (created in 1990, amended in 2008.) The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .19/per thousand.

Motion made by: Tamra Ham  
Seconded by: Paula Strickon

**Article 12 passed by voice vote unanimously**

**ARTICLE 13: CR-Revaluation**

To see if the Town will vote to raise and appropriate twenty-five thousand dollars (\$25,000) to be placed in the Revaluation Capital Reserve Fund (created in 1984, amended in 2008.) The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .03/per thousand

Motion made by: Tamra Ham  
Seconded by: O.J. Robinson

**Article 13 passed by voice vote unanimously**

**ARTICLE 14: CR-Police Department Equipment**

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

Motion made by: Paula Strickon  
Seconded by: Tamra Ham

**Article 14 passed by voice vote unanimously**



**ARTICLE 15: CR-Sewer System Rehabilitation**

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

Motion made by: Joseph (Joe) G. Bossie

Seconded by: Ivan Strickon

**Article 15 passed by voice vote unanimously**

**ARTICLE 16: CR-Water System Rehabilitation**

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

Motion made by: Ivan Strickon

Seconded by: Tamra Ham

**Article 16 passed by voice vote unanimously**

**ARTICLE 17: CR-Roads & Streets Reconstruction**

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

Motion made by: Tamra Ham

Seconded by: Faith Clark

**Article 17 passed by voice vote unanimously**

**ARTICLE 18: CR-Kanc Rec Area Equipment**

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

Motion made by: Ivan Strickon

Seconded by: Grant Clark

**Article 18 passed by voice vote unanimously**

**ARTICLE 19: CR-Cemetery Maintenance Expendable Trust**

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

Motion made by: Ivan Strickon

Seconded by: Grant Clark

**Article 19 passed by voice vote unanimously**

**ARTICLE 20: CR-Property & Building Maintenance**

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

Motion made by: Ivan Strickon

Seconded by: O.J. Robinson

**Article 20 passed by voice vote unanimously**

Motion to restrict Articles up to 20 made by David Beaudin

Seconded by: Tamra Ham

**Motion passed by voice vote unanimously**

**ARTICLE 21: CR-Fire Truck & Equipment**

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

Motion made by: Ivan Strickon

Seconded by: Paula Strickon

**Article 21 passed by voice vote unanimously**

**ARTICLE 22: CR-Library Technology**

To see if the Town will vote to raise and appropriate two thousand dollars (\$2,000) to be placed in the Library Technology Capital Reserve Fund (created in 1997). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .002/per thousand.

Motion made by: Ivan Strickon

Seconded by: Joseph (JJ) Bujeaud

**Article 22 passed by voice vote unanimously**

**ARTICLE 23: CR-Library Building**

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

Motion made by: Ivan Strickon

Seconded by: Joseph (JJ) Bujeaud

**Article 23 passed by voice vote unanimously**

**ARTICLE 24: CR-Solid Waste**

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

Motion made by: Tamra Ham

Seconded by: O.J. Robinson

**Article 24 passed by voice vote unanimously**

**ARTICLE 25: CR-Cemetery Expendable Trust Fund**

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

Motion made by: Ivan Strickon

Seconded by: Grant Clark

**Article 25 passed by voice vote unanimously**

**ARTICLE 26: CR-Cemetery Trust Fund**

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

Motion made by: Ivan Strickon

Seconded by: Grant Clark

**Article 26 passed by voice vote unanimously**

**ARTICLE 27: Highway Block Grant Program**

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

Motion made by: Tamra Ham

Seconded by: Joseph (JJ) Bujeaud

**Article 27 passed by voice vote unanimously**

**ARTICLE 28: Purchase Police Cruiser**

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

Motion made by: Tamra Ham

Seconded by: Ivan Strickon

**Article 28 passed by voice vote unanimously**

**ARTICLE 29: To authorize a five (5) year lease with White Mtn**

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

Motion made by: Tamra Ham

Seconded by: O.J. Robinson

**Article 29 passed by voice vote unanimously**

**ARTICLE 30: To allow Sports Book Retail Locations in Town**

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

Motion made by: James Spanos

Seconded by: Jayne Ludwig

**After some discussion Article 30 failed by voice vote**

### **ARTICLE 31: Authorize Community Choice Aggregation**

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

Motion made by: Tamra Ham

Seconded by: O.J. Robinson

**Article 31 passed by voice vote with some opposition**

### **ARTICLE 32: Funds Received from Sale of Cemetery Lots**

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

Recommended by the Selectmen.

Motion made by: O.J. Robinson

Seconded by: Grant Clark

**Article 32 passed by voice vote unanimously**

### **ARTICLE 33: Transact any Other Business**

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

Joseph (Joe) G. Bossie stated that he was disgusted with the way deceased residents are treated, explaining that the crypt is unavailable for use in the winter as it is currently utilized as storage.

Joseph (JJ) Bujeaud echoed Joseph (Joe) G. Bossie's sentiments, and stated he was informed the crypt was unavailable for temporary receipt of his deceased father, resulting in the need to search for alternative reserve until his burial in May. He implored the Board of Selectman to address the issue.

O.J. Robinson stated the Board of Selectmen were shocked and unaware the crypt was not being utilized for its original purpose. He stated the cemetery is run by cemetery trustees and hopes they will act accordingly when presented with this information.

Raymond Mulleavey inquired about the purpose of new building being constructed at the cemetery and who is paying for it.

Jayne Ludwig stated it will be used for map and document storage, and Tamra Ham explained that it is paid out of the Cemetery Trustee's Maintenance Expendable Capital Reserve Fund which is taxpayer funded.

Miles Moran asked how the residents can make changes, and the Board of Selectman encouraged him and other residents to reach out to the Cemetery Trustees via mail, email or phone.

Tamra Ham made a motion to dissolve the 2020 Town Meeting  
Seconded by: Kevin Sullivan  
The Lincoln Town Meeting dissolved at 9:06 pm.

I hereby certify that the above return of the Annual Lincoln Town Meeting of March 10, 2020 is true and correct to the best of my knowledge.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Kristyn Daigle-Brophy', written in a cursive style.

Kristyn Daigle-Brophy, Town Clerk





Warrant and Budget

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Town of

Lincoln, New Hampshire

Annual Town Meeting

2021



**2021  
WARRANT**

The inhabitants of the Town of Lincoln in the County of Grafton in the state of New Hampshire who are qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

**DETAILS: (THE POLLS WILL NOT CLOSE EARLIER THAN 6:00 PM)**

We certify and attest that on or before February 22, 2021, a true and attested copy of this document was posted at the place of meeting and at Town Hall, Lincoln Post Office, Town of Lincoln Website and that an original was delivered to Town Clerk.

[illegible]



**Article 01 Election of Town Officers**

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

Yes

No

**Article 02 Parking and Off-Street Loading**

Article 02: Planning – Parking and Off-Street Loading: (Define & Increase Parking Space Requirements

Amend Article III, Applicability and Non-Conforming, Section A. Definitions: Add a definition of "Parking Space." A parking space is defined as a designated, exclusive and maintained parking space a minimum of one hundred seventy square feet (170 SF) in area.

Add to "Article V General Regulations, Section A. Parking and Off-Street Loading", Paragraph 2:

a. Subparagraph a. adding "accessory apartment" to the list of residential units and adding requirement for 2 spaces for the 1st 3 bedrooms plus 1 additional parking space for each additional 2 bedrooms.

b. Subparagraph c. Hotel, Motel Tourist Accommodation, Lodging Unit, Boarding or Rooming House requiring 1.25 (instead of 1) parking spaces for each unit or bedroom.

c. Subparagraph d. Delete "timeshare units" as a separate category.

d. Subparagraph e. Change the word "Commercial" to "Business Uses and Uses Otherwise Not Listed"

e. Add Subparagraph m. For any business that is operating without sufficient parking to satisfy current requirements, any request for expansion or change of use will not be denied based on parking requirements so long as the total number of required parking spaces does not increase over the number required for the existing use.

Recommended by the Planning Board.

Yes

No

**Article 03 Add a New Category of Business Use Called Restrict**

Article 03: Planning – Add a New Category of Business Use Called Restricted Multi-Family Residential Housing (for Long Term Rentals)

Amend Article III, Applicability and Non-Conforming, Section A. Definitions: Add a definition of "Restricted Multi-Family Residential Housing": Restricted Multi-Family Residential Housing shall have single entity ownership, whose use is restricted to long term tenancy of greater than 180 days. This use will be subject to the business use lot coverage density requirements.

Amend Article VI District and District Regulations, Section B. District Regulations, Paragraph 2. LAND USE SCHEDULE, the Dimensional Chart by adding to the Business Uses List the Restricted Multi-Family Residential Housing. Then on the Dimensional Chart add this use to be allowed in the Village Center (VC), General Use (GU) and Mountain Residential (MR) Districts indicated with a "Y" that means the use is permitted.

Recommended by the Planning Board.

Yes

No





**Article 04 Amend Density Requirements to Increase Green Space**

Article 04: Planning – Amend Density Requirements to Increase Green Space:

Amend Article VI District and District Regulations, Section B. District Regulations, Paragraph 4. LOT AND LOT COVERAGE REQUIREMENTS AND STANDARDS, the Dimensional Chart.

a. Village Center (VC) District. Change Percent of Lot Coverage from 80% to 70%.

b. Village Residential (VR) District. Change Minimum Lot Size (Sq. Ft.) for Duplex Use Only from 12,000 to 15,000 square feet. Change Minimum Lot Size (Sq. Ft.) for All Other Uses from 8,000 to 15,000 square feet.

c. General Residential (GR) District. Change Minimum Lot Size (Sq. Ft.) for Duplex Use Only from 15,000 to 20,000 square feet. Change Minimum Lot Size (Sq. Ft.) for All Other Uses from 10,000 to 15,000 square feet.

Recommended by the Planning Board.

☐ Yes

☐ No

**Article 05 Bond-Purchase & Install Water Meters**

To see if the Town will vote to raise and appropriate the sum of one million six hundred five thousand dollars (\$1,605,000.00) for the purchase and installation of new water meters to be installed in every existing water service throughout the whole Town and to authorize the issuance of not more than \$1,605,000.00 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); to authorize the selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate and interests thereon and the maturity and other terms thereof; to authorize the Selectmen to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to take any other action or to pass any other vote relative thereto. The Selectmen and Budget Committee recommend this appropriation. (3/5 ballot vote required)

☐ Yes

☐ No

**Article 06 Operating Budget**

To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of seven million eighty thousand and fifty dollars (\$7,080,050) for the purposes of General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest, for the ensuing year, exclusive of all special and individual warrant articles. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required.) Tax Impact: Appropriations = \$8.30/per thousand; Revenue = \$1.89/per thousand; Net Tax Impact \$6.41/per thousand.

☐ Yes

☐ No

**Article 07 CR-Public Works Vehicle & Equipment**

To see if the Town will vote to raise and appropriate one hundred thirty-nine thousand dollars (\$139,000) to be placed in the Public Works Vehicle and Equipment Capital Reserve Fund (created in 1990, amended in 2008.) The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .16/per thousand.



**Article 08 CR-Revaluation**

To see if the Town will vote to raise and appropriate fifteen thousand dollars (\$15,000) to be placed in the Revaluation Capital Reserve Fund (created in 1984, amended in 2008.) The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .02/per thousand.

Yes No

**Article 09 CR-Police Department Equipment**

To see if the Town will vote to raise and appropriate fifty-five thousand dollars (\$55,000) to be placed in the Police Department Equipment Capital Reserve Fund (created in 1995.) The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .06/per thousand.

Yes No

**Article 10 CR-Sewer System Rehabilitation**

To see if the Town will vote to raise and appropriate two hundred eighty-five thousand dollars (\$285,000) to be placed in the Sewer System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.33/per thousand.

Yes No

**Article 11 CR-Water System Rehabilitation**

To see if the Town will vote to raise and appropriate two hundred forty-five thousand dollars (\$245,000) to be placed in the Water System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.29/per thousand.

Yes No

**Article 12 CR-Roads & Streets Reconstruction**

To see if the Town will vote to raise and appropriate one hundred twenty-eight thousand dollars (\$128,000) to be placed in the Road and Street Reconstruction Capital Reserve Fund (created in 1994). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.15/per thousand.

Yes No





**Article 13 CR-Kanc Rec Area Equipment**

To see if the Town will vote to raise and appropriate nineteen thousand dollars (\$19,000) to be placed in the Kancamagus Recreational Area Equipment Capital Reserve Fund (created in 2005). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.02/per thousand.

☐ Yes

☐ No

**Article 14 CR-Cemetery Maintenance Expendable Trust**

To see if the Town will vote to raise and appropriate five thousand dollars (\$5,000) to be placed in the Town Cemetery Maintenance Expendable Trust Fund (created in 2006). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.01/per thousand.

☐ Yes

☐ No

**Article 15 CR-Property & Building Maintenance**

To see if the Town will vote to raise and appropriate sixty-two thousand dollars (\$62,000) to be placed in the Property and Building Maintenance Expendable Trust (created in 2007). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.07/per thousand.

☐ Yes

☐ No

**Article 16 CR-Fire Truck & Equipment**

To see if the Town will vote to raise and appropriate eighty thousand dollars (\$80,000) to be placed in the Fire Truck and Equipment Capital Reserve Fund (created in 1989) The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.09/per thousand.

☐ Yes

☐ No

**Article 17 CR-Library Technology**

To see if the Town will vote to raise and appropriate two thousand dollars (\$2,000) to be placed in the Library Technology Capital Reserve Fund (created in 1997). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.002/per thousand.

☐ Yes

☐ No



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2021**  
**WARRANT**

**Article 18 CR-Library Building**

To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) to be placed in the Library Building Capital Reserve Fund (created in 1991). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .01/per thousand.

Yes No

**Article 19 CR-Village Center & Riverfront Park**

To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) to be placed in the Village Center & Riverfront Park Capital Reserve Fund (created 2008). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .01/per thousand.

Yes No

**Article 20 Highway Block Grant Program**

To see if the Town will vote to raise and appropriate thirty-five thousand dollars (\$35,000) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is to be offset by revenue from the State of New Hampshire Highway Block Grant Program to the extent that it is available. The Selectmen and Budget Committee recommend this appropriation.

Yes No

**Article 21 Purchase Police Cruiser**

To see if the Town will vote to raise and appropriate the sum of forty-nine thousand nine hundred dollars (\$49,900) for the purpose of purchasing a replacement cruiser. The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .06/per thousand.

Yes No

**Article 22 To authorize a three (3) year lease with GCSCC Inc**

To see if the Town will vote to authorize the Board of Selectmen to enter into a three-year (3) lease with Grafton County Senior Citizens Council, Inc. to rent municipal property to operate the Linwood Area Senior Services located at the Father Roger Bilodeau Community Center at 194 Pollard Road as required by RSA 41:11-a without further vote or ratification of the legislative body of the Town. Recommended by Board of Selectmen.

Yes No



**Article 23 To authorize a three (3) year lease with LWCCC**

To see if the Town will vote to authorize the Board of Selectmen to enter into a three (3) year leave with Lincoln-Woodstock Community Childcare Center, to rent municipal property to operate the Childcare Center located at the Father Roger Bilodeau Community Center at 194 Pollard Road as required by RSA 41:11-a without further vote or ratification of the legislative body of the Town. Recommended by Board of Selectmen.

Yes

No

**Article 24 Transact any other business**

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

Yes

No



Proposed Budget

Lincoln

For the period beginning January 1, 2021 and ending December 31, 2021

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 16, 2021

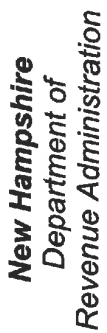
BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
James Spence	Member	James Spence
DR. HERBERT GARDNER	VICE CHAIRMAN	Herbert W. Gardner
MIKE SIMONS	CHAIRMAN	Mike Simons
Lutz Wahlen	Member	Lutz Wahlen
Clay Lloyd	Member	Clay Lloyd
Grady Brumlik	Member	Grady Brumlik
Susan Chenard	Member	Susan Chenard
Jayne Ludwig	Select board Rep.	Jayne Ludwig
Jack Daly	Member	Jack Daly
Ray D'Amante	Member	Raymond D'Amante

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

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



2021  
MS-737

## Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Appropriations for period ending 12/31/2021 (Recommended)	Selections for Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	06	\$496,609	\$531,791	\$568,218	\$0	\$568,218	\$0
4140-4149	Election, Registration, and Vital Statistics	06	\$8,513	\$9,775	\$3,075	\$0	\$3,075	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	06	\$202,886	\$200,000	\$275,000	\$0	\$275,000	\$0
4155-4159	Personnel Administration	06	\$959,916	\$1,069,738	\$1,222,782	\$0	\$1,222,782	\$0
4191-4193	Planning and Zoning	06	\$111,714	\$130,636	\$144,451	\$0	\$144,451	\$0
4194	General Government Buildings	06	\$88,055	\$84,866	\$88,882	\$0	\$88,882	\$0
4195	Cemeteries	06	\$27,056	\$27,209	\$27,830	\$0	\$27,830	\$0
4196	Insurance	06	\$149,397	\$113,756	\$156,375	\$0	\$156,375	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$2,044,146	\$2,167,771	\$2,486,613	\$0	\$2,486,613	\$0
Public Safety								
4210-4214	Police	06	\$1,254,887	\$1,257,292	\$1,389,845	\$0	\$1,389,845	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	06	\$150,363	\$187,481	\$216,302	\$0	\$216,302	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	06	\$40,058	\$9,220	\$16,870	\$0	\$16,870	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,445,308	\$1,453,993	\$1,623,017	\$0	\$1,623,017	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



## Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's period ending 12/31/2021 (Recommended)	Budget Committee's period ending 12/31/2021 (Not Recommended)
<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	06	\$302,410	\$346,318	\$361,072	\$0	\$361,072	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	06	\$43,779	\$48,000	\$48,000	\$0	\$48,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$346,189</b>	<b>\$394,318</b>	<b>\$409,072</b>	<b>\$0</b>	<b>\$409,072</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	06	\$387,145	\$350,974	\$407,281	\$0	\$407,281	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	06	\$220,061	\$260,682	\$266,850	\$0	\$266,850	\$0
<b>Sanitation Subtotal</b>			<b>\$607,206</b>	<b>\$611,656</b>	<b>\$674,131</b>	<b>\$0</b>	<b>\$674,131</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	06	\$386,265	\$416,376	\$410,996	\$0	\$410,996	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$386,265</b>	<b>\$416,376</b>	<b>\$410,996</b>	<b>\$0</b>	<b>\$410,996</b>	<b>\$0</b>
<b>Electric</b>								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





New Hampshire  
Department of  
Revenue Administration

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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	06	\$109,238	\$109,238	\$105,820	\$0	\$105,820	\$0
	<b>Health Subtotal</b>		<b>\$109,238</b>	<b>\$109,238</b>	<b>\$105,820</b>	<b>\$0</b>	<b>\$105,820</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	06	\$1,201	\$6,700	\$10,000	\$0	\$10,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$1,201</b>	<b>\$6,700</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	06	\$392,224	\$486,895	\$513,446	\$0	\$513,446	\$0
4550-4559	Library	06	\$119,562	\$139,808	\$155,243	\$0	\$155,243	\$0
4583	Patriotic Purposes	06	\$3,085	\$7,100	\$8,100	\$0	\$8,100	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$514,871</b>	<b>\$633,803</b>	<b>\$676,789</b>	<b>\$0</b>	<b>\$676,789</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	06	\$712,625	\$774,901	\$566,801	\$0	\$566,801	\$0
4721	Long Term Bonds and Notes - Interest	06	\$145,389	\$154,824	\$116,810	\$0	\$116,810	\$0
4723	Tax Anticipation Notes - Interest	06	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$858,014</b>	<b>\$929,726</b>	<b>\$683,612</b>	<b>\$0</b>	<b>\$683,612</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$200,888	\$236,300	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$260,722	\$1,341,000	\$0	\$0	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$461,610</b>	<b>\$1,577,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>				<b>\$7,080,050</b>	<b>\$0</b>	<b>\$7,080,050</b>	<b>\$0</b>



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	05	\$1,605,000	\$0	\$1,605,000	\$0
		<b>Purpose: Bond-Purchase &amp; Install Water Meters</b>				
4915	To Capital Reserve Fund	07	\$139,000	\$0	\$139,000	\$0
		<b>Purpose: CR-Public Works Vehicle &amp; Equipment</b>				
4915	To Capital Reserve Fund	08	\$15,000	\$0	\$15,000	\$0
		<b>Purpose: CR-Revaluation</b>				
4915	To Capital Reserve Fund	09	\$55,000	\$0	\$55,000	\$0
		<b>Purpose: CR-Police Department Equipment</b>				
4915	To Capital Reserve Fund	10	\$285,000	\$0	\$285,000	\$0
		<b>Purpose: CR-Sewer System Rehabilitation</b>				
4915	To Capital Reserve Fund	11	\$245,000	\$0	\$245,000	\$0
		<b>Purpose: CR-Water System Rehabilitation</b>				
4915	To Capital Reserve Fund	12	\$128,000	\$0	\$128,000	\$0
		<b>Purpose: CR-Roads &amp; Streets Reconstruction</b>				
4915	To Capital Reserve Fund	13	\$19,000	\$0	\$19,000	\$0
		<b>Purpose: CR-Kanc Rec Area Equipment</b>				
4915	To Capital Reserve Fund	16	\$80,000	\$0	\$80,000	\$0
		<b>Purpose: CR-Fire Truck &amp; Equipment</b>				
4915	To Capital Reserve Fund	17	\$2,000	\$0	\$2,000	\$0
		<b>Purpose: CR-Library Technology</b>				
4915	To Capital Reserve Fund	18	\$10,000	\$0	\$10,000	\$0
		<b>Purpose: CR-Library Building</b>				
4915	To Capital Reserve Fund	19	\$10,000	\$0	\$10,000	\$0
		<b>Purpose: CR-Village Center &amp; Riverfront Park</b>				
4916	To Expendable Trusts/Fiduciary Funds	14	\$5,000	\$0	\$5,000	\$0
		<b>Purpose: CR-Cemetery Maintenance Expendable Trust</b>				

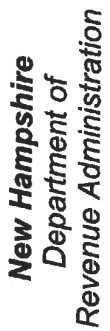




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## Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Selectmen's period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's period ending 12/31/2021 (Recommended) (Not Recommended)
4902	Machinery, Vehicles, and Equipment	21	\$49,900	\$0	\$49,900	\$0
		<i>Purpose: Purchase Police Cruiser</i>				
4909	Improvements Other than Buildings	20	\$35,000	\$0	\$35,000	\$0
		<i>Purpose: Highway Block Grant Program</i>				
	<b>Total Proposed Individual Articles</b>		<b>\$84,900</b>	<b>\$0</b>	<b>\$84,900</b>	<b>\$0</b>



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Account	Source	Article	period ending 12/31/2020	Estimated Revenues for period ending 12/31/2021	Estimated Revenues for period ending 12/31/2021
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes	06	\$0	\$210,000	\$210,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	06	\$0	\$45,000	\$45,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$0	\$255,000	\$255,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	06	\$0	\$22,700	\$22,700
3220	Motor Vehicle Permit Fees	06	\$0	\$350,000	\$350,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	06	\$0	\$52,100	\$52,100
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$424,800	\$424,800
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	06	\$0	\$85,000	\$85,000
3353	Highway Block Grant	20	\$0	\$35,000	\$35,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	06	\$0	\$37,400	\$37,400
3379	From Other Governments	06	\$0	\$516,700	\$516,700
State Sources Subtotal			\$0	\$674,100	\$674,100



New Hampshire  
Department of  
Revenue Administration

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		Revenues			
Account	Source	Article	Actual Revenues for period ending 12/31/2020	Selectmen's Estimated Revenues for period ending 12/31/2021	Budget Committee's Estimated Revenues for period ending 12/31/2021
<b>Charges for Services</b>					
3401-3406	Income from Departments	06	\$0	\$190,724	\$190,724
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			\$0	\$190,724	\$190,724
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	06	\$0	\$1,000	\$1,000
3502	Interest on Investments	06	\$0	\$6,000	\$6,000
3503-3509	Other	06	\$0	\$63,400	\$63,400
<b>Miscellaneous Revenues Subtotal</b>			\$0	\$70,400	\$70,400
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			\$0	\$0	\$0
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes	05	\$0	\$1,605,000	\$1,605,000
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			\$0	\$1,605,000	\$1,605,000
<b>Total Estimated Revenues and Credits</b>			\$0	\$3,220,024	\$3,220,024





Budget Summary

Item	Selectmen's Period ending 12/31/2021 (Recommended)	Budget Committee's Period ending 12/31/2021 (Recommended)
Operating Budget Appropriations	\$7,080,050	\$7,080,050
Special Warrant Articles	\$2,660,000	\$2,660,000
Individual Warrant Articles	\$84,900	\$84,900
Total Appropriations	\$9,824,950	\$9,824,950
Less Amount of Estimated Revenues & Credits	\$3,220,024	\$3,220,024
Estimated Amount of Taxes to be Raised	\$6,604,926	\$6,604,926



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$9,824,950</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$566,801
3. Interest: Long-Term Bonds & Notes	\$116,810
4. Capital outlays funded from Long-Term Bonds & Notes	\$1,605,000
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$2,288,611
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$7,536,339</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$753,634

**Collective Bargaining Cost Items:**

9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>

**Maximum Allowable Appropriations Voted at Meeting:**  
**(Line 1 + Line 8 + Line 11 + Line 12)**

**\$10,578,584**



# WATER METER REPLACEMENT PROGRAM

*“Meeting the Needs of the Lincoln Community”*

## Introduction

**At the March 2021 Town Meeting, the Town will consider a warrant article to appropriate \$1.6M to complete a town-wide water meter replacement program.** The program will include the removal of existing meters and installation of new meters and technology necessary to monitor water use and assist us in managing and investing in our water and sewer infrastructure. The meter replacement program is supported by your Board of Selectman, Budget Committee, and Water Committee. The Town is asking that its residents support this important initiative. This document will serve to provide you with relevant information with regard to the Water Meter Replacement Program and its impact on the Town and its residents.

## How Water Service is Currently Funded

**Residents currently fund water treatment and delivery through their taxes.** Approximately \$1.5 million of tax revenue funds the water and sewer system. Using tax money to pay for water service is rare and problematic for several reasons:

1. It is not fair. What residents pay for water is not dependent on how much they use.
2. It does not encourage wise water use and this stresses the system and our ability to deliver reliable service.
3. It provides no consistent, stable income for reinvestment in the system or for funding new customers.

## Funding Lincoln’s Water for the Future

**In most communities in America, properties are metered for water and sewer service and each property pays a fixed charge for maintaining the water system, plus a volumetric charge, based on the amount of water used, as detected by the meter.** This ensures all properties pay their fair share; it incentivizes thoughtful use of water; and it provides a stable and predictable source of funds to maintain the system, make improvements, and save for growth when needed. Moving from a tax-based water system will help us better manage the system and ensure the right investments are made in the long term. This change to a fully metered system is supported by your Board of Selectman, Budget Committee, and Water Committee.

# Your Questions Answered

## Q. WHY CHANGE FROM A TAX-FUNDED WATER SYSTEM TO A METERED SYSTEM?

A metered system will enable us to better manage the system, continue to deliver the level of service we have all come to expect, and reinvest as needed. Near-term investments include expanding our water storage to enable better fire protection. Longer term, we are anticipating we will need to upgrade or replace our wastewater treatment plant to meet more stringent regulations.

## Q. WHAT ARE THE KEY BENEFITS TO A METER-BASED SYSTEM?

Installing meters and switching to a meter-based billing structure will achieve the following benefits:

- It incentivizes wise water use, which helps us get more out of the current system and defer upgrades.
- It increases the probability of securing state and federal grants and low interest loans to offset our costs for capital improvements.
- It ensures the financial sustainability of our water and sewer operations for the foreseeable future.
- It creates customer equity and makes costs and funding more transparent.
- It allows us to better detect and pinpoint system leaks so we don't lose water, we reduce our cost of treatment and pumping, and we increase our response time to address issues.

## Q. HOW MUCH WILL THIS COST THE TOWN RESIDENTS?



### Water Rates

Fixed Charge (quarterly)	<b>\$10.27</b>
Usage Allowance (gallons, quarterly)	<b>9,000</b>
Volumetric Charge (per Kgal)	<b>\$3.85</b>



### Sewer Rates

Fixed Charge (quarterly)	<b>\$9.03</b>
Usage Allowance (gallons, quarterly)	<b>9,000</b>
Volumetric Charge (per Kgal)	<b>\$3.33</b>

Our collective cost for this change is \$1.6M. In addition, there will be annual costs to maintain equipment and to bill users under the new rate structure.

We expect the bill for water and sewer service for a typical family of four will be approximately \$359 per year, which is about a dollar per day. This estimate includes the cost of the meter replacement program and the other investments noted above.

At this same time, all water and sewer costs will be taken off the tax rate and carried in a separate enterprise fund. A \$200k home can expect a \$442 reduction in property taxes once the new water and sewer billing rate structure is implemented.



**MARCH**  
Town Approval



**APRIL - MAY**  
Competitive Contract Bid



**JUNE**  
Select Qualified Firm



**JULY - Q1 2022**  
New Meters Installed



**Q2 2022**  
New Bills Issued

## Q. WHAT ARE NEXT STEPS AND HOW LONG WILL IT TAKE TO IMPLEMENT?

We expect a single firm to furnish and install the meters and billing system. Town staff will oversee the work to ensure it is completed in accordance with town requirements. We have already determined our initial billing rate methodology and structure, and intend to do annual reviews to ensure we continue to have a fair, transparent, and financially sustainable rate structure that will support the level of service we desire for our community.

For more information, contact Butch Burbank, Town Manager, at 603-745-2757 or Nate Hadaway, Public Works Director, at 603-745-6250.

# 2020 INVENTORY OF TOWN PROPERTY

Map/Lot	Description	Acres	Bldg. Value	Land Value	Total Value
103-005-000-BG-00000	Boyce Brook Pumping Station	0.000		9,400	9,400
105-020-000-00-00000	Route 3 Salt Shed	0.830	29,300	66,900	96,200
105-001-000-00-00000	Land near I-93	0.170		4,700	4,700
109-011-000-00-00000	Public Works Garage	6.050	141,900	121,600	263,500
109-012-000-00-00000	39 Old Airport Rd-Cemetery Bldg	6.400		124,000	124,000
109-017-000-00-00000	Connector Road	2.640		54,600	54,600
109-018-000-00-00000	Arthur Salem Way Lot #2	0.470		58,900	58,900
109-019-000-00-00000	Arthur Salem Way Lot #4	0.360		55,900	55,900
109-023-000-00-00000	Arthur Salem Way Lot #5	0.500		53,700	53,700
109-022-000-00-00000	Arthur Salem Way Lot #7	0.370		56,200	56,200
109-021-000-00-00000	Arthur Salem Way Lot #8	0.420		57,500	57,500
110-022-000-00-00000	Arthur Salem Way Lot #9	0.620		64,700	64,700
110-023-000-00-00000	Arthur Salem Way Lot #10	0.340		55,100	55,100
110-016-000-00-00000	Pollard Road	0.240	17,000	50,100	67,100
110-021-000-00-00000	Connector Road	0.310		53,600	53,600
112-008-000-00-00000	Riverfront Park Land	1.150		65,000	65,000
112-009-000-00-00000	Solid Waste Facility	21.000	161,300	278,700	440,000
112-011-000-00-00000	Sewer Treatment Facility	20.000	6,434,900	262,400	6,697,300
113-045-000-00-00000	Pollard Road	3.600		100,100	100,100
113-046-000-00-00000	Mansion Hill Drive	0.120		43,700	43,700
113-051-000-00-00000	Pollard Road	2.400		91,700	91,700
113-054-000-00-00000	Community Center	6.640	544,600	133,300	677,900
113-156-000-00-00000	Lincoln Public Library	0.090	399,500	122,800	522,300
116-043-000-00-00000	Kancamagus Rec. Area	28.080	185,400	678,800	864,200
118-001-000-00-00000	Lincoln Town Hall	1.300	1,232,600	223,700	1,456,300
118-055-000-00-00000	Lincoln Fire Station	0.690	425,000	74,500	499,500
118-058-000-00-00000	Church Street	0.100	2,800	47,500	50,300
118-046-000-BG-00000	Main Street Gazebo	0.470	1,800		1,800
122-005-000-00-00000	Main Street - Lady's Bathtub	0.620		83,000	83,000
122-007-000-BG-00000	River Intake Building	0.000	8,400	0	8,400
124-065-000-00-00000	Kancamagus Highway	16.000		326,400	326,400
124-066-000-BG-00000	Water Treatment Plant	0.000	690,900	0	690,900
129-062-000-00-00000	Clearbrook #2E	0.000		52,500	52,500
129-061-000-00-00000	Clearbrook #2W	0.000		52,500	52,500
<b>Total</b>			<b>\$ 10,275,400</b>	<b>\$ 3,523,500</b>	<b>\$ 13,798,900</b>

**2020 Payroll By Department**  
(un-audited)

<b>Employee's Name</b>	<b>Regular Wages</b>	<b>Overtime Wages</b>	<b>Separation/ Retirement Wages or *Stipends</b>	<b>Gross Wages</b>	
<b>CEMETERY</b>					
Thompson, Peter	\$ 8,823.00	\$ -	\$ -	\$ 8,823.00	\$ 8,823.00
<b>ELECTIONS</b>					
Haynes, Nina (*Election Cares)	\$ 500.00	\$ -	\$ 150.00	\$ 650.00	
Kuplin, Laurel (*Election Cares)	\$ 500.00	\$ -	\$ 150.00	\$ 650.00	
Thomas, Randall (*Election Cares)	\$ 500.00	\$ -	\$ 150.00	\$ 650.00	\$ 1,950.00
<b>EXECUTIVE &amp; OFFICIALS</b>					
Burbank, Alfred	\$ 91,634.66	\$ -	\$ -	\$ 91,634.66	
Chenard, Susanne	\$ 750.00	\$ -	\$ -	\$ 750.00	
Daigle-Brophy, Kristyn (*Election Cares)	\$ 31,549.83	\$ -	\$ 502.14	\$ 32,051.97	
Ham, Tamra	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92	
Hart, Johnna	\$ 62,548.17	\$ -	\$ -	\$ 62,548.17	
Leslie, Jane	\$ 49,480.81	\$ 5,855.44	\$ -	\$ 55,336.25	
Ludwig, Jayne	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92	
McIntyre, Linda	\$ 8,063.01	\$ -	\$ -	\$ 8,063.01	
Peluso, Lisa	\$ 13,295.63	\$ 465.95		\$ 13,761.58	
Philbrick, Lisa	\$ 8,157.60	\$ -	\$ 1,668.91	\$ 9,826.51	
Robinson, Orrin J.	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92	
Rolando, Julie	\$ 3,750.00	\$ -	\$ -	\$ 3,750.00	
Rose, Brook (EX, PL, TC, RS)	\$ 21,031.42	\$ -	\$ -	\$ 21,031.42	\$ 317,119.33
<b>WATER DEPARTMENT</b>					
Beaudin, David W. (WT & PW)	\$ 58,236.43	\$ 7,993.84	\$ -	\$ 66,230.27	
Vigneault, Zachary (WT & PW)	\$ 42,103.20	\$ 5,898.42	\$ -	\$ 48,001.62	
Welch, Joshua	\$ 2,220.16	\$ -	\$ -	\$ 2,220.16	\$ 116,452.05
<b>LIBRARY</b>					
Camargo, Teasha	\$ 26,987.60	\$ -	\$ -	\$ 26,987.60	
Peltier, Janet (LB & Checklist)*Election C	\$ 1,264.94	\$ -	\$ 150.00	\$ 1,414.94	
Riley, Carol (LB & Checklist)*Election	\$ 53,775.60	\$ -	\$ 325.00	\$ 54,100.60	
Smith, Samantha	\$ 7,830.06	\$ -	\$ -	\$ 7,830.06	\$ 90,333.20
<b>PLANNING &amp; ZONING OFFICE</b>					
Bont, Carole	\$ 63,155.33	\$ -	\$ -	\$ 63,155.33	\$ 63,155.33
<b>SOLID WASTE FACILITY</b>					
Christenson, Scot	\$ 8,321.28	\$ -	\$ -	\$ 8,321.28	
Clark, Russell	\$ 39,179.20	\$ 1,496.81	\$ -	\$ 40,676.01	
Conn, James	\$ 38,779.47	\$ 217.98	\$ -	\$ 38,997.45	
Pelletier, Joseph	\$ 18,789.00	\$ 231.80	\$ -	\$ 19,020.80	\$ 107,015.54
<b>DEPARTMENT OF PUBLIC WORKS</b>					
Hadaway, Nathan	\$ 76,951.23	\$ -	\$ -	\$ 76,951.23	
Hart, Daryl J.	\$ 45,876.80	\$ 2,337.35	\$ -	\$ 48,214.15	
Nicoll III, Andrew	\$ 52,258.32	\$ 2,720.99	\$ -	\$ 54,979.31	
Smith, Ryan (PW & Rec)	\$ 38,191.70	\$ 1,939.43	\$ -	\$ 40,131.13	\$ 220,275.82
<b>FIRE DEPARTMENT</b>					
			1st Responder Stipend		
Baker, Ryan	\$ 2,770.68	\$ -	\$ 414.29	\$ 3,184.97	
Beard, Ronald R. (CO & Health Officer)	\$ 66,207.62	\$ -	\$ 2,485.71	\$ 68,693.33	
Fairbrother, Ryan	\$ 8,293.56	\$ -	\$ 414.29	\$ 8,707.85	
Homan, Clifford	\$ 4,764.50	\$ -	\$ 414.29	\$ 5,178.79	
Kenney, Robert	\$ 5,515.65	\$ -	\$ 414.29	\$ 5,929.94	
MacAuley, Aaron	\$ 6,393.32	\$ -	\$ 414.29	\$ 6,807.61	
Masse, Kevin	\$ 1,910.99	\$ -	\$ -	\$ 1,910.99	
Nutting, Samuel	\$ -	\$ -	\$ 414.29	\$ 414.29	
Snyder, Nicholas	\$ 763.91	\$ -	\$ 364.29	\$ 1,128.20	\$ 101,955.97

**2020 Payroll By Department**  
(un-audited)

Employee's Name	Regular Wages		Overtime Wages		Gross Wages			
FIRE DEPARTMENT (continued)					1st Responder Stipend			
Surette, Casey	\$	-	\$	-	\$	414.29	\$	414.29
Tomaso, David	\$	6,969.00	\$	-	\$	414.29	\$	7,383.29
Weden, Michael (PD)	\$	7,568.14	\$	-	\$	414.29	\$	7,982.43
							\$	15,780.01
							\$	117,735.98
RECREATION DEPARTMENT								
Aprin-Meagher, Skyla	\$	4,078.75	\$	-	\$	-	\$	4,078.75
Bartlett, John A.	\$	2,998.39	\$	190.49	\$	-	\$	3,188.88
Clermont, Cameron	\$	212.50	\$	-	\$	-	\$	212.50
Conn Jr., Ralph	\$	5,575.23	\$	322.18	\$	-	\$	5,897.41
Corey, Marcus	\$	225.76	\$	-	\$	-	\$	225.76
Duguay, Jane	\$	1,090.00	\$	-	\$	-	\$	1,090.00
Ham, Arnold	\$	1,447.50	\$	-	\$	-	\$	1,447.50
Harrington, Brandon	\$	512.43	\$	-	\$	-	\$	512.43
Jenkins, Eunice	\$	180.76	\$	-	\$	-	\$	180.76
Jenkins, Nathan	\$	442.23	\$	-	\$	-	\$	442.23
Kraus, David	\$	258.20	\$	-	\$	-	\$	258.20
Ledoux, Garrette	\$	115.00	\$	-	\$	-	\$	115.00
Ledoux, John	\$	195.00	\$	-	\$	-	\$	195.00
Lindow, Andrew	\$	245.75	\$	-	\$	-	\$	245.75
Loukes, Aaron L	\$	126.99	\$	-	\$	-	\$	126.99
Rand, Heather	\$	1,125.21	\$	-	\$	-	\$	1,125.21
Rich, Abigail	\$	535.00	\$	-	\$	-	\$	535.00
Robinson, Elisa	\$	287.70	\$	-	\$	-	\$	287.70
Sellingham, Kara (Rec & FP)	\$	5,037.39	\$	-	\$	-	\$	5,037.39
Smith, Matthew	\$	281.19	\$	-	\$	-	\$	281.19
Smith, Zachery	\$	1,084.00	\$	100.88	\$	-	\$	1,184.88
Thibault, Benjamin	\$	395.10	\$	-	\$	-	\$	395.10
Tower, Samantha	\$	1,186.65	\$	-	\$	-	\$	1,186.65
Tower, Tara	\$	63,126.71	\$	-	\$	-	\$	63,126.71
Wilson, Geoffrey	\$	455.06	\$	-	\$	-	\$	455.06
							\$	91,832.05
COMMUNITY CENTER								
Boyle, Isabella	\$	8,273.96	\$	-	\$	-	\$	8,273.96
Cail, Abigail	\$	1,845.00	\$	-	\$	-	\$	1,845.00
Chase, Shawna	\$	4,364.04	\$	-	\$	-	\$	4,364.04
Goodbout, Jr., Jason	\$	252.50	\$	-	\$	-	\$	252.50
Lamoureux, Daniel	\$	44,011.20	\$	124.56	\$	-	\$	44,135.76
Manning, Cameron	\$	746.02	\$	-	\$	-	\$	746.02
Morris, Brady	\$	210.00	\$	-	\$	-	\$	210.00
Sawyer, Abbie	\$	8,478.46	\$	-	\$	-	\$	8,478.46
Tower, Blake	\$	2,575.60	\$	-	\$	-	\$	2,575.60
Welch, Dakema	\$	106.10	\$	-	\$	-	\$	106.10
							\$	70,987.44
							\$	1,205,679.74
							\$	1,205,679.74



**2020 Payroll By Department**  
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Detail Wages	Separation/ Retirement Wages And/or 1st Responder Stipends	Gross Wages
<b>POLICE DEPARTMENT</b>					
Adams, Daniel	\$ 65.60	\$ -	\$ -	\$ -	\$ 65.60
Baker, Kara	\$ 42,951.22	\$ 1,610.76	\$ -	\$ -	\$ 44,561.98
Ball, Richard II	\$ 76,366.70	\$ 3,280.27	\$ 1,026.00	\$ 2,557.29	\$ 83,230.26
Bujeaud, Joseph J.	\$ 52,923.50	\$ 633.42	\$ -	\$ -	\$ 53,556.92
Burnham, Jeffrey	\$ 80,029.76	\$ -	\$ 2,166.00	\$ 2,485.71	\$ 84,681.47
Davis, Rees	\$ 26,719.45	\$ 753.44	\$ 798.00	\$ 8,105.72	\$ 36,376.61
Deluca, Joseph P	\$ 71,724.50	\$ 804.85	\$ 171.00	\$ 2,488.97	\$ 75,189.32
Formalarie, Andrew *	\$ 48,353.56	\$ 1,602.24	\$ 456.00	\$ 2,485.71	\$ 52,897.51
Fullerton, Jason	\$ 28,077.60	\$ 13.51	\$ -	\$ -	\$ 28,091.11
Gaites, Megan	\$ 1,746.60	\$ -	\$ -	\$ -	\$ 1,746.60
Ham, Kayleigh	\$ 22,767.65	\$ 13.51	\$ -	\$ -	\$ 22,781.16
Hendrick, Teighlar	\$ 29,554.36	\$ 613.08	\$ 228.00	\$ -	\$ 30,395.44
Hilliard, Elizabeth	\$ 53,083.12	\$ 678.94	\$ 456.00	\$ 2,500.33	\$ 56,718.39
Lowe, Kristopher	\$ 53,508.11	\$ 561.96	\$ 228.00	\$ 2,485.71	\$ 56,783.78
McKinley, Scott	\$ 34,398.00	\$ -	\$ 2,736.00	\$ 1,242.86	\$ 38,376.86
Morris, Chad	\$ 86,634.86	\$ -	\$ -	\$ 2,185.71	\$ 88,820.57
Perry, Russell	\$ 58,004.49	\$ 618.92	\$ -	\$ 2,497.21	\$ 61,120.62
Snyder, Amy	\$ 41,072.22	\$ 115.35	\$ -	\$ -	\$ 41,187.57
Stevens, Bonnie	\$ 984.00	\$ -	\$ -	\$ -	\$ 984.00
Stevens, Michael E.	\$ 77,288.85	\$ 143.44	\$ 228.00	\$ 2,520.90	\$ 80,181.19
Waldman, Steven	\$ 63,710.44	\$ 1,169.21	\$ 228.00	\$ 2,185.71	\$ 67,293.36
Wetherell, Jodi	\$ 44,479.68	\$ 2,480.10	\$ -	\$ -	\$ 46,959.78
Wetherell, Robert **	\$ 3,637.20	\$ -	\$ -	\$ 325.00	\$ 3,962.20
					\$ 1,055,962.30

\*Includes Fire Department

\*\* Includes Election pay & Cares

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2021	\$51,500.00	5.00%	\$18,000.00	\$1,197.50	\$19,197.50
August 15, 2021	\$33,500.00	4.00%	\$18,000.00	\$747.50	\$18,747.50
February 15, 2022	\$15,500.00	5.00%	\$15,500.00	\$387.50	\$15,887.50
<b>TOTAL</b>			<b>\$51,500.00</b>	<b>\$2,332.50</b>	<b>\$53,832.50</b>

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2021	\$69,000.00	5.00%	\$69,000.00	\$1,725.00	\$70,725.00
<b>TOTAL</b>			<b>\$69,000.00</b>	<b>\$1,725.00</b>	<b>\$70,725.00</b>

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$1,315,000.00</b>				
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
<b>TOTAL</b>			<b>\$300,000.00</b>	<b>\$29,200.00</b>	<b>\$329,200.00</b>

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

	<i><b>Principal Balance</b></i>	<i><b>Rate</b></i>	<i><b>Principal Payment</b></i>	<i><b>Interest Payment</b></i>	<i><b>Total Payment</b></i>
February 1, 2021	\$319,849.30			\$6,195.84	\$6,195.84
August 1, 2021	\$279,773.95	3.790	\$40,075.35	\$6,094.82	\$46,170.17
February 1, 2022	\$279,773.95			\$5,419.53	\$5,419.53
August 1, 2022	\$239,698.60	3.790	\$40,075.35	\$5,331.17	\$45,406.52
February 1, 2023	\$239,698.60			\$4,643.23	\$4,643.23
August 1, 2023	\$199,623.25	3.790	\$40,075.35	\$4,567.52	\$44,642.87
February 1, 2024	\$199,623.25			\$3,866.92	\$3,866.92
August 1, 2024	\$159,547.90	3.790	\$40,075.35	\$3,824.89	\$43,900.24
February 1, 2025	\$159,547.90			\$3,090.62	\$3,090.62
August 1, 2025	\$119,472.55	3.790	\$40,075.35	\$3,040.23	\$43,115.58
February 1, 2026	\$119,472.55			\$2,314.32	\$2,314.32
August 1, 2026	\$79,397.20	3.790	\$40,075.35	\$2,276.58	\$42,351.93
February 1, 2027	\$79,397.20			\$1,538.01	\$1,538.01
August 1, 2027	\$39,321.85	3.790	\$40,075.35	\$1,512.94	\$41,588.29
February 1, 2028	\$39,321.85			\$761.71	\$761.71
August 1, 2028	\$0.00	3.700	\$39,321.85	\$753.43	\$40,075.28
<b>TOTAL</b>			<b>\$319,849.30</b>	<b>\$55,231.76</b>	<b>\$375,081.06</b>

**TOWN OF LINCOLN**  
**2020 Levee- Additional Funding**  
**\$311,000 - 10 Year Loan - Bank of NH**

	<i><b>Principal Balance</b></i>	<i><b>Rate</b></i>	<i><b>Principal Payment</b></i>	<i><b>Interest Payment</b></i>	<i><b>Total Payment</b></i>
August 18, 2020	\$311,000.00			\$2,225.38	\$2,225.38
February 18, 2021	\$311,000.00	2.800		\$4,450.76	\$4,450.76
August 18, 2021	\$279,900.00		\$31,100.00	\$4,378.19	\$35,478.19
February 18, 2022	\$279,900.00	2.800		\$4,005.68	\$4,005.68
August 18, 2022	\$248,800.00		\$31,100.00	\$3,940.37	\$35,040.37
February 18, 2023	\$248,800.00	2.800		\$3,560.60	\$3,560.60
August 18, 2023	\$217,700.00		\$31,100.00	\$3,502.55	\$34,602.55
February 18, 2024	\$217,700.00	2.800		\$3,115.53	\$3,115.53
August 18, 2024	\$186,600.00		\$31,100.00	\$3,081.66	\$34,181.66
February 18, 2025	\$186,600.00	2.800		\$2,670.45	\$2,670.45
August 18, 2025	\$155,500.00		\$31,100.00	\$2,626.91	\$33,726.91
February 18, 2026	\$155,500.00	2.800		\$2,225.38	\$2,225.38
August 18, 2026	\$124,400.00		\$31,100.00	\$2,189.09	\$33,289.09
February 18, 2027	\$124,400.00	2.800		\$1,780.30	\$1,780.30
August 18, 2027	\$93,300.00		\$31,100.00	\$1,751.28	\$32,851.28
February 18, 2028	\$93,300.00	2.800		\$1,335.23	\$1,335.23
August 18, 2028	\$62,200.00		\$31,100.00	\$1,320.71	\$32,420.71
February 18, 2029	\$62,200.00	2.800		\$890.15	\$890.15
August 18, 2029	\$31,100.00		\$31,100.00	\$875.64	\$31,975.64
February 28, 2030	\$31,100.00	2.800		\$445.08	\$445.08
August 18, 2030	\$0.00		\$31,100.00	\$437.82	\$31,537.82
<b>TOTAL</b>			<b>\$311,000.00</b>	<b>\$50,808.76</b>	<b>\$361,808.76</b>

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2021	\$615,000.00			\$14,411.50	\$14,411.50
August 15, 2021	\$510,000.00	5.020	\$105,000.00	\$14,411.50	\$119,411.50
February 15, 2022	\$510,000.00			\$11,776.00	\$11,776.00
August 15, 2022	\$405,000.00	5.020	\$105,000.00	\$11,776.00	\$116,776.00
February 15, 2023	\$405,000.00			\$9,140.50	\$9,140.50
August 15, 2023	\$300,000.00	4.020	\$105,000.00	\$9,140.50	\$114,140.50
February 15, 2024	\$300,000.00			\$7,030.00	\$7,030.00
August 15, 2024	\$200,000.00	4.020	\$100,000.00	\$7,030.00	\$107,030.00
February 15, 2025	\$200,000.00			\$5,020.00	\$5,020.00
August 15, 2025	\$100,000.00	5.020	\$100,000.00	\$5,020.00	\$105,020.00
February 15, 2026	\$100,000.00			\$2,510.00	\$2,510.00
August 15, 2026	\$0.00	5.020	\$100,000.00	\$2,510.00	\$102,510.00
<b>TOTAL</b>			<b>\$615,000.00</b>	<b>\$99,776.00</b>	<b>\$714,776.00</b>

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

	<i>Principal Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$423,302.79</b>			2.100%
February 1, 2021	\$226,427.79	\$65,625.00	\$3,091.76	\$68,716.76
August 1, 2021	\$226,427.79		\$2,357.95	\$2,357.95
February 1, 2022	\$160,802.79	\$65,625.00	\$2,397.03	\$68,022.03
August 1, 2022	\$160,802.79		\$1,674.55	\$1,674.55
February 1, 2023	\$95,177.79	\$65,625.00	\$1,702.31	\$67,327.31
August 1, 2023	\$95,177.79		\$991.15	\$991.15
February 1, 2024	\$29,552.79	\$65,625.00	\$1,007.57	\$66,632.57
August 1, 2024	\$29,552.79		\$309.45	\$309.45
February 1, 2025	\$0.00	\$29,552.79	\$312.85	\$29,865.64
				\$0.00
<b>TOTAL</b>		<b>\$292,052.79</b>	<b>\$13,844.62</b>	<b>\$305,897.41</b>

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2021	\$960,000.00			\$17,233.50	\$17,233.50
August 15, 2021	\$900,000.00	5.020	\$60,000.00	\$17,233.50	\$77,233.50
February 15, 2022	\$900,000.00			\$15,727.50	\$15,727.50
August 15, 2022	\$840,000.00	5.020	\$60,000.00	\$15,727.50	\$75,727.50
February 15, 2023	\$840,000.00			\$14,221.50	\$14,221.50
August 15, 2023	\$780,000.00	4.020	\$60,000.00	\$14,221.50	\$74,221.50
February 15, 2024	\$780,000.00			\$13,015.50	\$13,015.50
August 15, 2024	\$720,000.00	4.020	\$60,000.00	\$13,015.50	\$73,015.50
February 15, 2025	\$720,000.00			\$11,809.50	\$11,809.50
August 15, 2025	\$660,000.00	5.020	\$60,000.00	\$11,809.50	\$71,809.50
February 15, 2026	\$660,000.00			\$10,303.50	\$10,303.50
August 15, 2026	\$600,000.00	5.020	\$60,000.00	\$10,303.50	\$70,303.50
February 15, 2027	\$600,000.00			\$8,797.50	\$8,797.50
August 15, 2027	\$540,000.00	2.020	\$60,000.00	\$8,797.50	\$68,797.50
February 15, 2028	\$540,000.00			\$8,191.50	\$8,191.50
August 15, 2028	\$480,000.00	2.020	\$60,000.00	\$8,191.50	\$68,191.50
February 15, 2029	\$480,000.00			\$7,585.50	\$7,585.50
August 15, 2029	\$420,000.00	2.145	\$60,000.00	\$7,585.50	\$67,585.50
February 15, 2030	\$420,000.00			\$6,942.00	\$6,942.00
August 15, 2030	\$360,000.00	4.020	\$60,000.00	\$6,942.00	\$66,942.00
February 15, 2031	\$360,000.00			\$5,736.00	\$5,736.00
August 15, 2031	\$300,000.00	4.020	\$60,000.00	\$5,736.00	\$65,736.00
February 15, 2032	\$300,000.00			\$4,530.00	\$4,530.00
August 15, 2032	\$240,000.00	3.020	\$60,000.00	\$4,530.00	\$64,530.00
February 15, 2033	\$240,000.00			\$3,624.00	\$3,624.00
August 15, 2033	\$180,000.00	3.020	\$60,000.00	\$3,624.00	\$63,624.00
February 15, 2034	\$180,000.00			\$2,718.00	\$2,718.00
August 15, 2034	\$120,000.00	3.020	\$60,000.00	\$2,718.00	\$62,718.00
February 15, 2035	\$120,000.00			\$1,812.00	\$1,812.00
August 15, 2035	\$60,000.00	3.020	\$60,000.00	\$1,812.00	\$61,812.00
February 15, 2036	\$60,000.00			\$906.00	\$906.00
August 15, 2036	\$0.00	3.020	\$60,000.00	\$906.00	\$60,906.00
<b>TOTAL</b>			<b>\$960,000.00</b>	<b>\$266,307.00</b>	<b>\$1,226,307.00</b>



## 2020 Annual Report

### North Country Council Regional Planning Commission & Economic Development District

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

#### **To date in 2020, North Country Council undertook the following activities:**

- Completed stream culvert assessments in Hart's Location as part of a Saco River watershed project which aims to better understand flood vulnerability and aquatic habitat barriers.
- Facilitated four meetings of the North Country Council Transportation Advisory Committee (TAC) to discuss regional transportation issues and identify priority projects for funding opportunities, including the Ten-Year Plan.
- Supported the work of two Regional Coordinating Councils (Carroll County and Grafton-Coos) to promote coordination of transportation services for the region's residents, including facilitating six RCC meetings, updating service directories, and assisting with federal grant applications to support transportation services for senior and limited-mobility residents.
- Represented the transportation needs of the region in the Ten-Year Plan process, including participation in public hearings and promoting public input opportunities to the region's communities.
- Supported the work of the North Country Scenic Byways Council (NCSBC) to steward and promote the region's many scenic and cultural byways, including facilitating two NCSBC meetings and developed a website to provide information on scenic touring along the byways.
- Represented the region as an at-large member to the NH Complete Streets Advisory Committee, providing a regional perspective on the development of the NH Statewide Pedestrian and Bicycle Transportation Plan.
- Continued the effort to develop an updated Regional Transportation Plan, which will identify the transportation-related needs, and opportunities of the region in the support of the development of transportation projects and reference for communities.
- Completed over 150 traffic counts to meet federal requirements and provide up-to-date information on traffic volumes across the region.
- Supported and participated in the White Mountain National Forest Alternative Transportation Working Group to address issues of overflow parking and promote safe transportation access to National Forest destinations.
- Created Community Profiles which provide demographic data on each community that include travel patterns, income, education, natural resources.
- Created community planning guidance documents to support local efforts in their transportation planning tasks.
- Provided mapping and data services to communities throughout the region in support of project development and funding opportunities.
- Responded to multiple requests for reviews of Development of Regional Impact, prepared comments corresponded with state and local officials.



- Continued to assist Northern Border Regional Commission (NBRC) in providing development assistance to potential and awarded grantees. In 2020 the Council provided pre-project development coaching to over 15 potential NBRC grantees.
- Convened three full Commission meetings and facilitated discussions on – Solid Waste in the North Country, Broadband 101 and Forest Society North.
- Participated in local, state and regional level in initiatives (3-6) of various topics: housing, land use regulations, workforce development, economic resiliency and the outdoor economy.
- Provided technical support to communities relating to municipal land use regulations, best practices and planning opportunities.
- Assisted Coos County with the newly formed and ongoing Broadband Committee to better understand and implement broadband networks in under and unserved areas of Coos.
- Collaborated with other Regional Planning Commission's through the NH Association of Regional Planning Commissions and Director meetings in Concord.
- Supported efforts and attended the NH Planners Conference and NH Municipal Association Conference.
- Bulk ordered and distributed New Hampshire Planning and Land Use Regulation books to local land use boards (estimated savings of \$70.00 per book).
- Continued the efforts of the North County Council Brownfield Program through funding from the United States Environmental protection Agency (EPA).
- Updated the North Country Comprehensive Economic Development Strategy (CEDS) for the Economic Development District.
- Staff attended over 15 workshops, info sessions to increase Council capacity to better serve communities.
- Responded to various requests from communities for technical assistance and data research.
- Hosted four Solid Waste Roundtable for municipal officials and transfer station operators.
- Facilitates two household hazardous waste drop off day removing 2,235 gallons of hazardous material from the waste stream.

## WESTERN WHITE MOUNTAINS CHAMBER OF COMMERCE ANNUAL REPORT

The Western White Mountains community- including **you, our staff, and the Board of Directors**- has always known that we're much stronger when we work together. The Chamber staff and Board of Directors would like to **thank you** for your continued support over the last year as we connected businesses and people to create a thriving community.

These difficult times have proven just how powerful the **spirit of our community** can be. The towns of Lincoln, Woodstock, and the Franconia Notch area have been supporting one another by rallying around local businesses. I know each and every one of you played an integral part in **making a difference**.

We **understand the impact** of COVID-19 on our local businesses and the challenges this pandemic poses for our members in the future and the future of the Chamber. We also saw the impacts of the pandemic in our Chamber office with changes in personnel, the cancelation of events and fundraisers and changes in operations. Over the past year, the Chamber acted quickly to help serve you better in response to the pandemic.

The Chamber committed to:

- **Sharing business resources** including federal and state aid programs, business webinars, health & safety updates and more through our weekly e- news to all community members.
- **Stimulating the local economy** by spotlighting area businesses and promoting area activities and attractions. We created a business updates page to share your business operations updates with the general public to best inform people about who was open and how they could support local businesses.
- **Advocating for businesses** by maintaining relationships with local, state, and federal elected officials.
- **Connecting the community** through sharing of local events, business updates, state guidelines and business financial and education resources.

Continue to share your business updates, your successes and your struggles with us and we will continue to support you in any way that we can. Please **stay vigilant** about following State Guidelines, wearing your mask, staying socially distant, and washing your hands often.

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

Sincerely,



Kim Pickering  
Executive Director



## **CADY 2020 ANNUAL REPORT**

### **Town of Lincoln**

Communities for Alcohol- and Drug-Free Youth would like to thank the town of Lincoln for your support over the past year. Together we are preventing substance misuse and building possibilities, potential, and promise for our children.

Addiction is one of the most complex issue facing NH today—the consequences of this epidemic are severe with overdose deaths continuing to steal the lives of too many of our young people. The most responsible and humane strategy is to stop these tragic situations from occurring in the first place by preventing the use of all addictive substances in adolescence, including alcohol and marijuana.

The ongoing mental health, substance misuse, and child protection crises our state is experiencing have taken a significant toll on New Hampshire’s children and families, impacting all child-serving systems. These crises, and the pandemic we continue to face, are disrupting children’s stability and upending their lives; however, resources remain limited for preventative services and other systems that support children remain underfunded and uncoordinated.

Consequently, CADY believes local problems need local solutions; as such, it is our collective responsibility to address these problems head on to ensure that we are supporting the healthy social and emotional development of children in our region. The scary truth is we are seeing surges in childhood anxiety and clinical depression statewide and locally. In 2019, 341 children, ages 12-17, called the state’s 24-hour crisis line with the number rising to 418 this year. This summer, a disturbing new trend emerged — 26 children were waiting for a bed in a treatment facility, in contrast to one child in 2017. Post COVID-19, these number are expected to grow, as so many of our children are struggling with the impact of social isolation and uncertainty. Emerging research shows that for youth to thrive, even amidst challenging life circumstances, what they need most is to be encircled by caring adults. This is the essence of CADY’s vital work. We work hard. We are persistent. And we will never give up. There is so much to be done. Collaboration is essential as our community is faced with complex problems that are just too big for a single organization, or level of government to solve alone. The scarcity of treatment services for children makes prevention a crucial first step to addressing their growing needs. Knowing this, as an essential public health service, we kept our doors open and programming moving forward during the pandemic.

Thankfully, our collective action has the power to transform lives by preventing youth substance misuse through education, skill building, increasing early intervention services and social-emotional supports, and offering opportunities for mentoring and resiliency building. We thank our community partners for working tirelessly with CADY to build healthy environments that foster hope, growth, and resiliency. We cannot do this critical work without you. Thank you, Lincoln, we are truly honored and grateful for your support.

Sincerely  
Deb Naro  
Executive Director

## Annual Report 2020

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

A few highlights of our impacts are:

- Judith Hull, Master Gardener Program Assistant, continued her work supporting the Grafton County Master Gardeners in their efforts to teach community members new skills by offering science-based gardening education.
- Mary Choate, Food Safety Field Specialist, presented four S.A.F.E. classes (Food Safety in the Food Environment) around the state, arranged and monitored Chinese and Spanish language ServSafe classes and participated in seven farm food safety reviews.
- Heather Bryant, Fruit & Vegetable Production Field Specialist, completed an eggplant variety trial at the Grafton County Complex, in collaboration with a larger project carried out at UNH's Woodman Farm. After data was collected, 342 lbs. of eggplants were donated to area senior centers and food banks.
- Sue Cagle, Community Economic Development (CED) Field Specialist, joined our county office just as NH was moving to remote work due to COVID-19. She, along with the rest of the CED team immediately began to work on providing resources and training to NH communities in response to requests from organizations and municipalities. They also created web resource pages for Remote Meetings and Main Street Responses to COVID-19.
- Jim Frohn, Natural Resources Field Specialist, conducted 55 woodlot visits covering 8588 acres, and referred 27 landowners, owning 2755 acres, to consulting foresters. Although COVID-19 reduced opportunities for in-person workshops, he continued to work with Extension colleagues and partners to develop online content.
- Under the guidance of Donna Lee, 4-H Program Manager, 72 screened leaders worked with 165 youth (ages 5 to 18) across the county on projects which enhanced their personal development and increased their life-skills. A notable highlight of the 4-H year was the Food & Essentials Collection Project. 4-H youth, leaders, and families generously donated a total of 2182 items to this endeavor.
- Lisa Ford, Nutrition Connections Teacher, completed five, multi-lesson series with 67 participants. Twenty-one series with 235 youth and adults were in progress when in-person learning was cancelled, due to the pandemic. In order to adapt to changing needs of agencies and participants, Lisa developed a one-page teaching resource for a curriculum.

Respectfully submitted: Donna Lee, County Office Administrator



### **Town Specific Annual Report 2020 - Lincoln**

North Country Home Health & Hospice Agency provides quality services that include home health, hospice, nursing, rehabilitation, social services, homemaking and long-term care in 48 towns, covering all of Coos County and northern Grafton County. **In 2020, for the Town of Lincoln, we provided 826 visits with services to 26 clients.** We are committed to our community in that we provide community health clinics and screenings such as blood pressure checks and foot care clinics, health education programs, and a bereavement support group.

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

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

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



## **GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. REPORT 2019/20**

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

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

From July 1, 2019 through June 30, 2020, 240 older residents of Lincoln were served by one or more of the Council's programs offered through Linwood Area Senior Services or RSVP. Twenty nine Lincoln residents were assisted by ServiceLink:

- Older adults from Lincoln enjoyed 1,698 balanced meals in the company of friends in the senior dining room.
- They received 5,320 hot, nourishing meals delivered to their homes by caring volunteers.
- Lincoln residents were transported to health care providers or other community resources on 1,741 occasions by our lift-equipped bus.
- They received assistance on 141 occasions with problems, crises or issues of long-term care through visits with a trained outreach worker and contacts with ServiceLink.
- Lincoln's citizens also volunteered to put their talents and skills to work for a better community through 970 hours of volunteer service.

The cost to provide Council services for Lincoln residents in 2019-20 was \$107,202.13

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

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

Kathleen Vasconcelos, Executive Director

## Grafton County Senior Citizens Council, Inc.

### Statistics for the Town of Lincoln

July 1, 2019 to June 30, 2020

From July 1, 2019 through June 30, 2020, GCSCC served 240 Lincoln residents (out of 473 residents over 60, 2010 U.S. Census). ServiceLink served 29 Lincoln residents.

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>	x	<u>Unit (1) Cost</u>	=	<u>Total Cost of Service</u>
Congregate/Home Delivered	Meals	7,018	x	\$9.39	\$	65,899.02
Transportation	Trips	1,741	x	\$16.56	\$	28,830.96
Social Services	Contact	12	x	\$35.86	\$	430.02
ServiceLink	Contacts	129	x	\$35.86	\$	4,629.81
Activities		688		14.43	\$	7,417.02

Number of Lincoln volunteers: 16

Number of Volunteer Hours: 970

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GCSCC cost to provide services for Lincoln residents only	\$ 107,202.13
Request for Senior Services for 2021	\$ 8,000.00

#### NOTES:

1. Unit cost from GCSCC Statement of Revenue and Expenses for October 1, 2019 to April 30, 2020.
2. Services were funded by federal and state programs, 58%; local government, 11%; client donations, 6%; charitable contributions, 16%; grants and contracts, 5%; other, 4%.





# AMMONOOSUC COMMUNITY HEALTH SERVICES, INC.

Dear Selectmen:

Ammonoosuc Community Health Services Inc. (ACHS) is requesting an appropriation in the amount of **\$600 (Six Hundred dollars)** from the town of Lincoln for **2021**. This amount will help us continue to provide high quality healthcare to our **99 Lincoln patients** and to reach more of those in need of our services.

This year has been especially difficult for those in health care, as we face unprecedented challenges while assisting the community in the testing for and prevention of COVID19. Early in the pandemic ACHS saw a swift decline in patient visits resulting in a significant loss of patient revenue. We quickly pivoted to telehealth allowing us to provide primary, behavioral, and dental care via tele-medicine during quarantine. This also prevented costly visits to hospital Emergency Departments. As we continue to navigate these uncharted waters, we need your help more than ever! Your investment in ACHS helps us provide **comprehensive primary preventive health care to anyone, regardless of their ability to pay.**

Support from the **town of Lincoln** is extremely important in our continued efforts to provide affordable health care services to your residents, and to those in the 26 area rural towns in our service area. ACHS's sliding fee scale for payment of services ensures patients in need will still get affordable health care in a timely manner – especially important in today's unsettled health care climate. For more information about this program, please visit: [www.ammonoosuc.org](http://www.ammonoosuc.org).

## ACHS Services Provided

- COVID19 Antibody & Antigen Testing
- Primary Preventive Medical Care – Family Practice - Prenatal Care through Geriatrics
- Breast & Cervical Cancer Screening Program
- Behavioral Healthcare – Counseling, Substance Misuse Disorder Assistance – In school K-12 services
- Dental & Oral Healthcare – Affordable Dental care for all ages
- 340B Low-Cost Prescription Drug Program
- Low Cost Vision Plan – Discounted Eye Exam and Glasses for those who qualify
- Financial Services - Sliding Fee Payment Scale for eligible patients

## ACHS Statistics Calendar Year - 2019

- Number of Unduplicated Clients Served: Medical 9,998, Dental 1,492, Behavioral 728
- Number of Visits: Medical 32,944, Dental 4,532, Behavioral 5,279
- Client/Payor Mix: 21.0% Medicaid, 25.0% Medicare, 9.1% Uninsured, 44.9% Insured
- Value of discounts provided in our Prescription Assistance Program: \$175,985
- Value of discounted health care services (Sliding-Fee) provided to our patients: \$698,540.00 total; Medical & Behavioral Health \$260,782, Dental \$339,338, Pharmacy \$44,420

## Town Statistics - Lincoln

Total # of Patients – 99  
Total # of Medicaid Patients – 15  
Total # of Medicare Patients – 24  
Total # of Self-Paying Patients – 7  
Total # of Sliding Fee Scale Patients – 6

We appreciate your continued support. Respectfully submitted,

*Edward D. Shanshala II, MSHSA, MSED*

Chief Executive Officer

*Ivy Pearson*

ACHS Board President

OFFICE	ACHS-Dental	ACHS-Woodsville	ACHS-Whitefield	ACHS-Franconia	ACHS-Warren
25 Mt. Eustis Road Littleton, NH 03561	25 Mt. Eustis Road Littleton, NH 03561	79 Swiftwater Road Woodsville, NH 03785	14 King Square Whitefield, NH 03598	1095 Profile Road, Suite B Franconia, NH 03580	333 NH Route 25 Warren, NH 03279
P (603) 444-2464	P (603) 444-8112	P (603) 747-3740	P (603) 837-2333	P (603) 823-7078	P (603) 764-5704
F (603) 444-5209	F (603) 444-0846	F (603) 747-0416	F (603) 837-9790	F (603) 823-5460	F (603) 764-5705

[www.ammonoosuc.org](http://www.ammonoosuc.org)



## Town of Lincoln

Mid-State's mission is to provide high quality health care services to the community, regardless of a person's ability to pay. Mid-State's sliding fee scale program ensures everyone has access to health care, especially those who might go without due to cost. Through our sliding fee scale program, Mid-State provided **\$336,360** in uncompensated charity care to the region in the past year. Local support is essential to ensure we are able to continue to help the under and uninsured in your community.

Mid-State's services go beyond medical care by offering a wide variety of options to help patients reach their optimal health. Mid-State launched a Same Day Access and Acute Care program to address urgent medical needs of anyone in the community and continued to work towards addressing the opioid epidemic with the addition of an Intensive Outpatient Program as part of our RISE Recovery Services. In addition, our most recent efforts include our Feed the Need program to combat food insecurity in the community, a disparity that has only been exacerbated by the pandemic.

### **Service we offer:**

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

### **Mid-State's Year in Review (July, 2019 – June, 2020)**

- Number of unduplicated patients served:
  - Medical: 10,379 Dental: 1,592 Behavioral Health: 1,322
- Number of Visits:
  - Medical: 30,707 Dental: 3,342 Behavioral Health: 8,017
- Total cost of uncompensated charity provided: \$336,360

### **Town of Lincoln Usage Statistics (July, 2019 – June, 2020)**

- Total number of patients: 172
- Total number of charity care recipients: 15
- Total in uncompensated charity care provided: \$4,439

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

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

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

**Town of  
Lincoln, New Hampshire  
Financial Statements  
December 31, 2019  
And  
Independent Auditor's  
Report**



**TOWN OF LINCOLN, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2019**

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**TOWN OF LINCOLN, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2019**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Selectmen  
Town of Lincoln, New Hampshire

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, 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, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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



### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire, as of December 31, 2019, and the respective changes in financial position thereof 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, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's total OPEB liability and related ratios, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions on pages i-v and 35-42 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Supplementary Information*

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

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

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
October 20, 2020

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Years Ending December 31, 2018 and 2019

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the years ending December 31, 2018 and 2019. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

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

**Overview of the Financial Statements**

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

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

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

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

***Government-Wide Financial Statements***

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

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

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Years Ending December 31, 2018 and 2019

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. The Town maintains two fund types: governmental and fiduciary funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

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

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

**Notes to the Basic Financial Statements**

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

**Government-Wide Financial Analysis**

**Statement of Net Position**

Net position of the Town of Lincoln as of December 31, 2018 and 2019 are as follows:

				Governmental Activities	
				2018	2019
Current and other assets:					
Capital assets				\$ 27,308,496	\$ 27,513,859
Other assets				8,512,758	7,769,385
Total Assets				35,821,254	35,283,244
Deferred outflows of resources				506,737	344,192



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Years Ending December 31, 2018 and 2019

	2018	2019
Long-term and other liabilities:		
Current liabilities	585,230	555,039
Long-term liabilities	7,921,699	6,993,439
Total Liabilities	8,506,929	7,548,478
Deferred inflows of resources	237,060	242,466
Net position:		
Net investment in capital assets	22,798,878	23,834,553
Restricted	82,461	89,172
Unrestricted	4,702,663	3,912,767
Total Net position	\$ 27,584,002	\$ 27,836,492

**Statement of Activities**

Changes in net position for the years ending December 31, 2018 and 2019 are as follows:

	2018	2019
Program revenues:		
Charges for services	\$ 617,821	\$ 660,962
Operating grants and contributions	87,759	80,615
Total Program revenues	705,580	741,577
General revenues:		
Property and other taxes	5,690,774	5,721,758
Licenses and permits	479,070	544,452
Intergovernmental revenue	89,029	104,926
Interest and investment earnings	64,071	82,761
Miscellaneous	109,121	109,610
Total General revenues	6,432,065	6,563,507
Total Revenues	7,137,645	7,305,084
Program expenses:		
General government	1,950,497	1,943,704
Public safety	1,389,726	1,429,269
Highways and streets	984,692	1,190,558
Health and welfare	103,668	105,765
Sanitation	625,851	1,122,835
Water distribution and treatment	599,897	519,514
Culture and recreation	584,910	639,360
Interest and fiscal charges	113,301	113,614
Total Expenses	6,352,542	7,064,619
Change in net position before gain/(loss) on disposals	785,103	240,465

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Years Ending December 31, 2018 and 2019

Gain/(Loss) on disposal of capital assets	(26,313)	12,025
Change in net assests	758,790	252,490
Net position - beginning of year	26,825,212	27,584,002
Net position - end of year	\$ 27,584,002	\$ 27,836,492

**Town of Lincoln Governmental Activities**

As shown in the above statement the Town experienced an increase in financial position of \$252,490 on the full accrual basis of accounting in 2019, a 1% increase over 2018.

The General Fund shows a fund balance of \$5,064,613 this includes capital reserve and expendable trusts fund balances of \$3,804,133. This represents a (\$573,877) decrease in fund balance from the prior year. Most of this decrease is the result of Levee expenses and overage on legal expenses.

**General Fund Budgetary Highlights**

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

Actual revenues on the budgetary basis exceeded the budgeted amount by \$68,855. This was primarily due to licenses and permits, charges for services and miscellaneous income.

During the year, the original budget decreased by \$397,134. This decrease is the result of capital outlay.

The Town over expended its budget by (\$47,947). This is a result of combination of Levee expenses and additional legal expenses.

**Capital Assets**

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

Construction in progress was recorded for the Levee project, Musco Ski Area lighting at the Kanc Rec area, Transfer Station new roof and new scale, Tower mounted antenna system and radio for Police Department, along with a cemetery garage building. See Note 4 to the basic financial statements for additional information regarding the capital assets.

**Long-Term Obligations**

During FY 2019 the Town had a reduction in general obligation bonds of \$769,064. See Note 5 to the basic financial statements for additional information regarding the long-term obligations.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Years Ending December 31, 2018 and 2019

**Economic Factors**

In 2019, the development of housing, mostly upscale residential, adding \$4.3 million to the total valuation of property in Lincoln. There are large projects, mostly hotels, that have come before the Planning Board for preliminary discussion that will likely continue the increasing valuation in 2021 and beyond.

There were legal matters settled by the Town in 2019. The Landing at Loon Mountain was settled in 2019. The lawsuit filed by Ronald Patrick Romprey v Town of Lincoln Planning Board and Town of Lincoln filed on October 29, 2018 was dismissed in 2019. And the lawsuit filed by Theodore P Smith v Town of Lincoln was filed on November 26, 2018 is schedule for trial in 2021. There was a new lawsuit in 2019 Nelson Communications v Town of Lincoln regarding West Street

Other potential lawsuit settlements are still pending as the Town enters 2020.

**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, 2019

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 2,809,148
Investments	3,913,353
Taxes receivable, net	427,720
Accounts receivable	96,951
Due from other governments	48,213
Notes receivable	87,000
Total Current Assets	<u>7,382,385</u>
Noncurrent Assets:	
Notes receivable	387,000
Capital assets:	
Non-depreciable capital assets	3,757,780
Depreciable capital assets, net	23,756,079
Total Noncurrent Assets	<u>27,900,859</u>
Total Assets	<u>35,283,244</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to OPEB liability	26,959
Deferred outflows related to pension liability	317,233
Total Deferred Outflows of Resources	<u>344,192</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	295,834
Accrued expenses	111,467
Due to other governments	7,513
Deposits	140,225
Current portion of bonds payable	712,700
Current portion of capital lease payable	18,846
Total Current Liabilities	<u>1,286,585</u>
Noncurrent Liabilities:	
Bonds payable	2,950,064
State of New Hampshire revolving loan funds	30,493
Capital lease payable	17,395
Compensated absences payable	118,108
OPEB liability	361,424
Net pension liability	2,784,409
Total Noncurrent Liabilities	<u>6,261,893</u>
Total Liabilities	<u>7,548,478</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to OPEB liability	7,099
Deferred inflows related to pension liability	235,367
Total Deferred Inflows of Resources	<u>242,466</u>
<b>NET POSITION</b>	
Net investment in capital assets	23,834,553
Restricted	89,172
Unrestricted	3,912,767
Total Net Position	<u>\$ 27,836,492</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, 2019

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 1,943,704	\$ 5,246	\$ 2,000	\$ (1,936,458)
Public safety	1,429,269	53,527		(1,375,742)
Highways and streets	1,190,558	1,240	37,428	(1,151,890)
Health and welfare	105,765			(105,765)
Sanitation	1,122,835	236,829		(886,006)
Water distribution and treatment	519,514	45,400	34,424	(439,690)
Culture and recreation	639,360	318,720	6,763	(313,877)
Interest and fiscal charges	113,614			(113,614)
Total Governmental Activities	<u>\$ 7,064,619</u>	<u>\$ 660,962</u>	<u>\$ 80,615</u>	<u>(6,323,042)</u>
General Revenues:				
Property and other taxes				5,721,758
Licenses and permits				544,452
Grants and contributions:				
Municipal aid				15,746
Rooms and meals tax distribution				88,767
Railroad tax				413
Interest and investment earnings				82,761
Miscellaneous				109,610
Gain on disposal of capital assets				12,025
Total General Revenues and Gain on Disposal of Capital Assets				<u>6,575,532</u>
Change in Net Position				252,490
Net Position at beginning of year				<u>27,584,002</u>
Net Position at end of year				<u>\$ 27,836,492</u>

See accompanying notes to the basic financial statements

EXHIBIT C  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2019

	General Fund	Capital Projects Bonds Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,334,558		\$ 1,474,590	\$ 2,809,148
Investments	3,839,301		74,052	3,913,353
Taxes receivable, net	427,720			427,720
Accounts receivable	93,523		3,428	96,951
Due from other governments	48,213			48,213
Due from other funds		\$ 26,563	26,153	52,716
Total Assets	<u>5,743,315</u>	<u>26,563</u>	<u>1,578,223</u>	<u>7,348,101</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 5,743,315</u>	<u>\$ 26,563</u>	<u>\$ 1,578,223</u>	<u>\$ 7,348,101</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 159,883	\$ 135,951		\$ 295,834
Accrued expenses	57,750			57,750
Due to other governments	7,513			7,513
Due to other funds	52,716			52,716
Deposits	140,225			140,225
Total Liabilities	<u>418,087</u>	<u>135,951</u>	<u>\$ -</u>	<u>554,038</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unearned tax revenue	260,615			260,615
Total Deferred Inflows of Resources	<u>260,615</u>	<u>-</u>	<u>-</u>	<u>260,615</u>
<b>FUND BALANCES</b>				
Nonspendable			63,208	63,208
Restricted	5,291	50,192	20,673	76,156
Committed	4,003,767		1,494,342	5,498,109
Assigned	2,800			2,800
Unassigned (deficit)	1,052,755	(159,580)		893,175
Total Fund Balances (deficit)	<u>5,064,613</u>	<u>(109,388)</u>	<u>1,578,223</u>	<u>6,533,448</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,743,315</u>	<u>\$ 26,563</u>	<u>\$ 1,578,223</u>	<u>\$ 7,348,101</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
December 31, 2019

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 6,533,448
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	27,513,859
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Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	260,615
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Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds. Long-term assets at year end consist of notes receivable.	474,000
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Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.

Deferred outflows of resources attributable to OPEB liability	26,959
Deferred outflows of resources attributable to net pension liability	317,233
Deferred inflows of resources attributable to OPEB liability	(7,099)
Deferred inflows of resources attributable to net pension liability	(235,367)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:

Bonds payable	(3,662,764)
State of New Hampshire revolving loan funds	(30,493)
Capital lease payable	(36,241)
Accrued interest on long-term obligations	(53,717)
Compensated absences payable	(118,108)
OPEB liability	(361,424)
Net pension liability	<u>(2,784,409)</u>

Net Position of Governmental Activities (Exhibit A)	<u>\$ 27,836,492</u>
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*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, 2019

	General Fund	Capital Projects Bonds Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 5,702,270			\$ 5,702,270
Licenses and permits	387,610		\$ 156,842	544,452
Intergovernmental	179,122			179,122
Charges for services	581,795		79,167	660,962
Interest and investment income	70,658	\$ 1,174	10,929	82,761
Miscellaneous	208,635			208,635
Total Revenues	<u>7,130,090</u>	<u>1,174</u>	<u>246,938</u>	<u>7,378,202</u>
Expenditures:				
Current operations:				
General government	1,839,450			1,839,450
Public safety	1,223,440		37,611	1,261,051
Highways and streets	388,697			388,697
Health and welfare	105,765			105,765
Sanitation	569,295			569,295
Water distribution and treatment	349,214			349,214
Culture and recreation	574,482			574,482
Capital outlay	1,736,952	224,102	51,447	2,012,501
Debt service:				
Principal retirement	769,064			769,064
Interest and fiscal charges	160,301			160,301
Total Expenditures	<u>7,716,660</u>	<u>224,102</u>	<u>89,058</u>	<u>8,029,820</u>
Excess revenues over (under) expenditures	<u>(586,570)</u>	<u>(222,928)</u>	<u>157,880</u>	<u>(651,618)</u>
Other financing sources (uses):				
Transfers in	14,824		2,131	16,955
Transfers out	(2,131)	(14,824)		(16,955)
Total Other financing sources (uses)	<u>12,693</u>	<u>(14,824)</u>	<u>2,131</u>	<u>-</u>
Net change in fund balances	(573,877)	(237,752)	160,011	(651,618)
Fund balances at beginning of year, as restated	<u>5,638,490</u>	<u>128,364</u>	<u>1,418,212</u>	<u>7,185,066</u>
Fund balances at end of year (deficit)	<u>\$ 5,064,613</u>	<u>\$ (109,388)</u>	<u>\$ 1,578,223</u>	<u>\$ 6,533,448</u>

See accompanying notes to the basic financial statements

## EXHIBIT D-1

## TOWN OF LINCOLN, NEW HAMPSHIRE

**Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities**

For the Year Ended December 31, 2019

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (651,618)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	205,363
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.	45,842
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	19,488
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	769,064
Repayment of principal on capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	16,856
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.	5,948
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	(14,781)
Net changes in pension	(50,748)
Repayment of principal on notes receivable is recorded as revenue in the governmental funds, but the repayment reduces long-term assets in the statement of net position.	(87,000)
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>(5,924)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 252,490</u>

*See accompanying notes to the basic financial statements*

EXHIBIT E  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
December 31, 2019

	Custodial Funds
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,215,742
Taxes receivable	<u>228,329</u>
Total Assets	<u>2,444,071</u>
<b>LIABILITIES</b>	
Due to other governments	<u>2,433,557</u>
Total Liabilities	<u>2,433,557</u>
<b>NET POSITION</b>	
Restricted for:	
Individuals and other governments	<u>10,514</u>
Total Net Position	<u>\$ 10,514</u>

*See accompanying notes to the basic financial statements*

EXHIBIT F  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
For the Year Ended December 31, 2019

	Custodial Funds
ADDITIONS:	
Contributions:	
Miscellaneous	\$ 15,102
Total Contributions	<u>15,102</u>
Property tax collections for other governments	6,590,375
Motor vehicle fee collections for other governments	<u>119,346</u>
Total Additions	<u>6,724,823</u>
DEDUCTIONS:	
Benefits paid to individuals and other organizations	14,834
Payments of property tax to other governments	6,590,375
Payments of motor vehicle fees to other governments	<u>119,346</u>
Total Deductions	<u>6,724,555</u>
Change in Net Position	268
Net Position at beginning of year, as restated	<u>10,246</u>
Net Position at end of year	<u>\$ 10,514</u>

*See accompanying notes to the basic financial statements*

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
December 31, 2019

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

***Financial Reporting Entity***

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

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

***Basis of Presentation***

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

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

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

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

**2. Fund Financial Statements:**

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

***Fund Accounting***

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

**1. Governmental Funds:**

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

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

The *Capital Projects Bonds Fund* is used to account for all financial resources and expenditures associated with the various construction projects financed through bond issuance.

**2. Fiduciary Funds:**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category consists of one classification: custodial funds. Custodial funds are held and administered by the Town for the benefit of others; therefore, custodial fund assets are not available to support the Town or its programs. The Town's custodial funds consist of property taxes collected on behalf of the Lincoln-Woodstock Cooperative School District and Grafton County, and motor vehicle fees collected on behalf of the State of New Hampshire. Other custodial funds consist of developer's performance deposits.

***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



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

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

The fiduciary funds are reported using the economic resources measurement focus.

***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. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

**1. Revenues – Exchange and Non-exchange Transactions:**

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

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 8). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

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

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



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

**2. Expenses/Expenditures:**

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

***Budgetary Data***

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2019, the Town applied \$400,000 of its unassigned fund balance to reduce taxes.

***Investments***

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

***Taxes Receivable***

Taxes levied during the current year and prior and uncollected at December 31, 2019 are recorded as receivables net of reserves for estimated uncollectible accounts of \$25,000.

***Capital Assets***

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

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

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

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

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

***Compensated Absences***

Employees may accumulate up to 5 weeks of vacation and 11 days of personal time that may be paid to the employee upon retirement or termination. Additionally, employees hired prior to November 2014, may accumulate up to 8 weeks of sick time that may be paid to the employee upon retirement or termination.

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

***Bond Premiums***

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

***Accrued Liabilities and Long-Term Obligations***

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

***Postemployment Benefits Other Than Pensions (OPEB)***

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

***Pensions***

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

***Net Position***

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

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

***Fund Balance Policy***

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

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

**1. Spending Prioritizations**

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

**2. Deficit Fund Balance**

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

**3. Minimum Fund Balance**

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

***Interfund Activity***

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

***Estimates***

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

**NOTE 2—DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2019 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 2,809,148
Investments	3,913,353
Statement of Fiduciary Net Position:	
Cash and cash equivalents	<u>2,215,742</u>
	<u>\$ 8,938,243</u>



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

Deposits and investments as of December 31, 2019 consist of the following:

Cash on hand	\$ 250
Deposits with financial institutions	5,371,805
Investments	<u>3,566,188</u>
	<u>\$ 8,938,243</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.

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town's investment policy for managing interest rate risk is to maintain a diversified portfolio, with investments selected based on the prudent person principal, and to avoid an over-concentration of assets in a specific maturity.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

<u>Investment Type</u>	<u>Total</u>	<u>Remaining Maturity (in Years)</u>		
		<u>0-1 Years</u>	<u>1-5 Years</u>	<u>&gt; 5 Years</u>
Fixed Income Mutual Funds	\$ 35,138			\$ 35,138
U.S Government Agency Obligations	250,821		\$ 250,821	
US Treasury Notes & Bonds	505,668	\$ 150,141	355,527	
Corporate Bonds	<u>2,327,921</u>	<u>755,059</u>	<u>1,572,862</u>	
	<u>\$ 3,119,548</u>	<u>\$ 905,200</u>	<u>\$ 2,179,210</u>	<u>\$ 35,138</u>

***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's investment policy for managing credit rate risk is to maintain a diversified portfolio, with investments selected based on the prudent person principal.

The following table shows the distribution of investments by credit rating as of year-end for each investment type:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

<u>Rating</u>	<u>Total</u>	<u>Money Market Mutual Funds</u>	<u>Fixed Income Mutual Funds</u>	<u>U.S. Government Agency Obligations</u>	<u>U.S. Treasury Notes &amp; Bonds</u>	<u>Corporate Bonds</u>
AAA	\$ 1,036,587			\$ 250,821	\$ 505,668	\$ 280,098
AA	604,607					604,607
A+	280,286					280,286
A	607,800					607,800
A-	555,130					555,130
Not Rated	438,681	\$ 403,543	\$ 35,138			
	<u>\$ 3,523,091</u>	<u>\$ 403,543</u>	<u>\$ 35,138</u>	<u>\$ 250,821</u>	<u>\$ 505,668</u>	<u>\$ 2,327,921</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. 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, \$4,594,352 was collateralized by securities held by the bank in the bank's name. At December 31, 2019, the Town's uninsured and uncollateralized cash balances total \$530,508.

As of December 31, 2019, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

<u>Investment Type</u>	<u>Amount</u>
Fixed Income Mutual Funds	\$ 35,138
U.S Government Agency Obligations	250,821
US Treasury Notes & Bonds	505,668
Corporate Bonds	2,327,921
Equity Securities	43,097
Money Market Mutual Funds	403,543
	<u>\$ 3,566,188</u>

***Fair Value***

The Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

- Level 1 Inputs - Inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.
- Level 2 Inputs - Inputs other than quoted prices that are observable for assets or liabilities either directly or indirectly, including inputs in markets that are not considered to be active.
- Level 3 Inputs - Significant unobservable inputs.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

As of December 31, 2019, the Town's investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>			<u>Total</u>
	<u>Level 1</u> <u>Inputs</u>	<u>Level 2</u> <u>Inputs</u>	<u>Level 3</u> <u>Inputs</u>	
Money Market Mutual Funds	\$ 403,543			\$ 403,543
Fixed Income Mutual Funds	35,138			35,138
U.S Government Agency Obligations		\$ 250,821		250,821
US Treasury Notes & Bonds		505,668		505,668
Corporate Bonds		2,327,921		2,327,921
Equity Securities	43,097			43,097
	<u>\$ 481,778</u>	<u>\$ 3,084,410</u>	<u>\$ -</u>	<u>\$ 3,566,188</u>

Mutual funds and equity securities classified as Level 1 are valued using unadjusted prices quoted in active markets for those securities. U.S. Government agency obligations, US Treasury notes & bonds, and corporate bonds classified as Level 2 are valued utilizing pricing that may involve estimation using similar securities or trade dates.

**NOTE 3—NOTES RECEIVABLE**

***The Alexander L. Ray 1999 Revocable Trust***

During the year ended December 31, 2016, the Town sold a parcel of land in exchange for a note receivable in the amount of \$135,000 and a \$1,000 deposit. The terms of the note include a 5-year repayment schedule with 3% interest due annually. Annual principal payments of \$27,000 plus interest are due through December 5, 2021. As of December 31, 2019, the balance outstanding is \$54,000.

***Loon Mountain***

During the year ended December 31, 2016, The Town reached an agreement with Loon Mountain to pay for a portion on the Beechwood reconstruction project in exchange for a note receivable. The terms of the note include a total sum of \$600,000 with a 9-year repayment schedule with no interest. The first payment was due in February 1, 2017 and the final payment will be due in 2026. As of December 31, 2019, the balance outstanding is \$420,000.

**NOTE 4—CAPITAL ASSETS**

The following is a summary of changes in capital assets:

	<u>Balance</u> <u>1/1/19</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/19</u>
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in process	2,230,147	\$ 617,170	\$ (414,537)	2,432,780
Total capital assets not being depreciated	<u>3,555,147</u>	<u>617,170</u>	<u>(414,537)</u>	<u>3,757,780</u>



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

	Balance 1/1/19	Additions	Reductions	Balance 12/31/19
Other capital assets:				
Buildings and improvements	5,089,578	20,987		5,110,565
Vehicles and equipment	2,439,122	363,566	(115,327)	2,687,361
Land improvements	282,980	505,419		788,399
Infrastructure	27,064,596			27,064,596
Total other capital assets at historical cost	34,876,276	889,972	(115,327)	35,650,921
Less accumulated depreciation for:				
Buildings and improvements	(2,385,035)	(106,235)		(2,491,270)
Vehicles and equipment	(1,552,251)	(237,208)	115,327	(1,674,132)
Land improvements	(203,811)	(23,863)		(227,674)
Infrastructure	(6,981,830)	(519,936)		(7,501,766)
Total accumulated depreciation	(11,122,927)	(887,242)	115,327	(11,894,842)
Total other capital assets, net	23,753,349	2,730	-	23,756,079
Total capital assets, net	\$ 27,308,496	\$ 619,900	\$ (414,537)	\$ 27,513,859

Depreciation expense was charged to governmental functions as follows:

General government	\$ 40,054
Public safety	151,140
Highways and streets	427,261
Sanitation	44,041
Water distribution and treatment	170,300
Culture and recreation	54,446
	<u>\$ 887,242</u>

**NOTE 5—LONG-TERM OBLIGATIONS**

***Changes in Long-Term Obligations***

The changes in the Town's long-term obligations for the year ended December 31, 2019 are as follows:

Type	Balance 1/1/19	Additions	Reductions	Balance 12/31/19	Current Portion
Bonds payable	\$ 4,269,167		\$ 769,064	\$ 3,500,103	\$ 712,700
Unamortized bond premiums	208,503		45,842	162,661	
Total Bonds payable	4,477,670	\$ -	814,906	3,662,764	712,700
State of New Hampshire Revolving loan	30,493			30,493	
Capital lease payable	53,097		16,856	36,241	18,846
Compensated absences	112,184	18,958	13,034	118,108	
Totals	<u>\$ 4,673,444</u>	<u>\$ 18,958</u>	<u>\$ 844,796</u>	<u>\$ 3,847,606</u>	<u>\$ 731,546</u>

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

***General Obligations Bonds***

Bonds payable at December 31, 2019 are comprised of the following individual issues:

<u>Description</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at 12/31/2019</u>
2003 Water Projects Bond	\$ 2,050,000	3.5-4.9%	2023	\$ 400,000
2003 Wastewater Treatment Bonds	1,200,000	3.5-4.9%	2023	240,000
2012 Refunded Water Bonds	1,390,600	2.0-5.0%	2022	297,500
Multi-Road Improvement Project	1,150,000	2.78%	2020	105,000
Beechwood One Road Bonds	1,200,000	2.50%	2026	720,000
Levee Bond	1,310,000	2.50%	2036	1,020,000
Pollard Road Sidewalk Project Bond	423,303	2.10%	2025	357,678
2018 Levee Bond	400,000	3.79%	2028	359,925
				<u>3,500,103</u>
			<i>Add: Unamortized bond premiums</i>	<u>162,661</u>
				<u><u>\$ 3,662,764</u></u>

Debt service requirements to retire outstanding general obligation bonds for governmental activities at December 31, 2019 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2020	\$ 712,700	\$ 139,491	\$ 852,191
2021	535,701	107,980	643,681
2022	446,200	85,817	532,017
2023	430,701	66,468	497,169
2024	265,700	49,100	314,800
2025-2029	689,101	124,036	813,137
2030-2034	300,000	47,100	347,100
2035-2036	120,000	5,436	125,436
	<u>3,500,103</u>	<u>625,428</u>	<u>4,125,531</u>
<i>Add: Unamortized bond premiums</i>	<u>162,661</u>		<u>162,661</u>
	<u><u>\$ 3,662,764</u></u>	<u><u>\$ 625,428</u></u>	<u><u>\$ 4,288,192</u></u>

***State of NH Revolving Loan***

The Town has drawn \$30,493 of approximately \$60,000 in funds under the State of New Hampshire Water Pollution Control Revolving Loan Fund Program for the Town's wastewater and stormwater system asset management program. The Town shall be provided federal financial assistance, whereby up to 100% of the borrowed funds are to be forgiven, not to exceed \$60,000. The principal forgiveness will be applied at the time of the initial loan repayment.

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

***Capital Lease Obligations***

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable functions. The following is the individual capital lease obligation outstanding at December 31, 2019:

Police video camera lease, due in monthly installments of \$1,830 through November 2021, including interest at 11.21%	<u>\$ 36,241</u>
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Debt service requirements to retire capital lease obligations outstanding at December 31, 2019 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2020	\$ 18,846	\$ 3,114	\$ 21,960
2021	17,395	906	18,301
	<u>\$ 36,241</u>	<u>\$ 4,020</u>	<u>\$ 40,261</u>

**NOTE 6—OTHER POST EMPLOYMENT BENEFITS**

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

	<u>Deferred Outflows</u>	<u>OPEB Liability</u>	<u>Deferred Inflows</u>	<u>OPEB Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 12,422	\$ 244,481	\$ 2,094	\$ 25,170
Single Employer Plan	14,537	116,943	5,005	17,001
Total	<u>\$ 26,959</u>	<u>\$ 361,424</u>	<u>\$ 7,099</u>	<u>\$ 42,171</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$19,860.

**COST-SHARING MULTIPLE EMPLOYER PLAN**

***Plan Description***

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

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

***Benefits Provided***

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

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

***Funding Policy***

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of police officers and general employees were 4.10% and 0.30%, respectively, through June 30, 2019, and 3.66% and 0.29%, respectively, thereafter. Contributions to the OPEB plan for the Town were \$24,773 for the year ended December 31, 2019. Employees are not required to contribute to the OPEB plan.

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

At December 31, 2019, the Town reported a liability of \$244,481 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2018. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the Town's proportion was approximately 0.0558 percent, which was a decrease of 0.0028 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Town recognized OPEB expense of \$25,170. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 425
Net difference between projected and actual earnings on OPEB plan investments		275
Changes in proportion and differences between Town contributions and proportionate share of contributions		1,394
Town contributions subsequent to the measurement date	\$ 12,422	
Totals	<u>\$ 12,422</u>	<u>\$ 2,094</u>

The Town reported \$12,422 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2020	\$ (2,002)
2021	(182)
2022	19
2023	71
	<u>\$ (2,094)</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Wage inflation	3.25 percent (3.00% for teachers)
Salary increases	5.60 percent, average, including inflation
Investment rate of return	7.25 percent, net of OPEB plan investment expense, including inflation for determining solvency contributions

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



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	4.25-4.50%
Fixed income	25%	1.12-2.46%
International equity	20%	4.50-6.00%
Alternative investments	15%	4.86-7.90%
Real estate	10%	3.00%
Total	<u>100%</u>	

The discount rate used to measure the collective OPEB liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and 100-A:53. Based on this assumption, the OPEB Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

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

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net OPEB liability	\$ 265.177	\$ 244.481	\$ 226.498

**SINGLE EMPLOYER PLAN**

***Plan Description***

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

***Benefits Provided***

The Town provides post-employment healthcare benefits to eligible retirees and their covered eligible dependents. All active employees who retire directly from the Town and meet the eligibility criteria may participate. To qualify retirees must be eligible to retire under the New Hampshire Retirement System (NHRS). Union retirees must attain age 45 with 20 years of service or age 60 with no service requirements to be eligible for benefits. Non-Union retirees must attain age 50 with 10 years of service, or age 60 with no service requirements, or age plus year of service is greater than 70, with at least 20 years of service, to be eligible for benefits. All retirees are responsible for the full price of the medical premiums. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50.

***Employees Covered By Benefit Terms***

At January 1, 2018, the following employees were covered by the benefit terms:

Active employees	<u>38</u>
------------------	-----------

***Total OPEB Liability***

The Town's total OPEB liability of \$116,943 was measured as of December 31, 2019 and was determined by a rollforward of the actuarial valuation as of January 1, 2018.

***Actuarial Assumptions and Other Inputs for OPEB***

The total OPEB liability in the January 1, 2018 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Payroll growth rate	2.50 percent
Salary increases rate	3.50 percent
Discount rate	2.74 percent
Healthcare cost trend rates	6.50 percent for 2019, decreasing 0.50 percent per year to an ultimate rate of 5.00 percent for 2022 and later years

The discount rate was based on the Bond Buyer's 20 Bond Index as of the measurement date, December 31, 2019.

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



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

***Changes in the Total OPEB Liability***

	Total OPEB Liability
Balance at December 31, 2018	\$ 87,170
Changes for the year:	
Service cost	11,801
Interest	4,005
Changes of assumptions or other inputs	16,562
Benefit payments	(2,595)
Net changes	<u>29,773</u>
Balance at December 31, 2019	<u>\$ 116,943</u>

Changes of assumptions and other inputs reflect a change in the discount rate of 4.10% as of December 31, 2018 to 2.74% as of December 31, 2019.

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

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

	1% Decrease (1.74%)	Current Discount Rate (2.74%)	1% Increase (3.74%)
Total OPEB liability	\$ 131,308	\$ 116,943	\$ 104,461

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

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5 percent decreasing to 4 percent) or 1-percentage-point higher (7.5 percent decreasing to 6 percent) than the current healthcare cost trend rate:

	1% Decrease (5.50% decreasing to 4.00%)	Healthcare Cost Trend Rates (6.50% decreasing to 5.00%)	1% Increase (7.50% increasing to 6.00%)
Total OPEB liability	\$ 98,384	\$ 116,943	\$ 139,906

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

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

For the year ended December 31, 2019, the Town recognized OPEB expense of \$17,001. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 14,537	\$ 5,005
Totals	<u>\$ 14,537</u>	<u>\$ 5,005</u>

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

Year Ending December 31,	
2020	\$ 1,195
2021	1,195
2022	1,374
2023	1,026
2024	975
Thereafter	3,767
	<u>\$ 9,532</u>

**NOTE 7—DEFINED BENEFIT PENSION PLAN**

***Plan Description***

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

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

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

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

***Benefits Provided***

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

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

***Funding Policy***

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and employees were 25.33% and 11.08%, respectively, through June 30, 2019, and 24.77% and 10.88%, respectively, thereafter. The Town contributes 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2019 were \$256,894.

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

At December 31, 2019, the Town reported a liability of \$2,784,409 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2018. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the Town's proportion was approximately 0.0579 percent, which was a decrease of approximately 0.0022 percentage points from its proportion measured as of June 30, 2018.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

For the year ended December 31, 2019, the Town recognized pension expense of \$308,433. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 15,395	\$ 59,873
Change in assumptions	99,903	
Net difference between projected and actual investment earnings on pension plan investments		22,745
Changes in proportion and differences between Town contributions and proportionate share of contributions	69,774	152,749
Town contributions subsequent to the measurement date	132,161	
Totals	<u>\$ 317,233</u>	<u>\$ 235,367</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$81,866. The Town reported \$132,161 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized as pension expense in the measurement periods as follows:

Year ended June 30,	
2020	\$ 32,507
2021	(47,900)
2022	(24,245)
2023	(10,657)
	<u>\$ (50,295)</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions:

Inflation	2.5 percent
Wage inflation	3.25 percent (3.00% for teachers)
Salary increases	5.6 percent, average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation for determining solvency contributions

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	4.25-4.50%
Fixed income	25%	1.12-2.46%
International equity	20%	4.50-6.00%
Alternative investments	15%	4.86-7.90%
Real estate	10%	3.00%
Total	<u>100%</u>	

***Discount Rate***

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

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

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

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Town's proportionate share of the net pension liability	\$ 3,728,439	\$ 2,784,409	\$ 2,004,176



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

**NOTE 8—PROPERTY TAXES**

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$850,044,064 as of April 1, 2019) and were due in two installments on July 1, 2019 and December 6, 2019. Taxes paid after the due dates accrue interest at 8% per annum. Property taxes are recognized as revenue on the modified accrual basis of accounting when received in cash or if available to finance current period operations (within sixty days of year-end).

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. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum, priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, 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. Total taxes appropriated during the year were \$4,862,267 and \$1,728,108 for the Lincoln-Woodstock Cooperative School District and Grafton County, respectively. These taxes are recognized in the financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

**NOTE 9—INTERFUND BALANCES AND TRANSFERS**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. The current year interfund balance is due primarily to pending reimbursements from the General Fund to the Capital Projects Bonds Fund and Nonmajor Governmental Funds. Interfund balances at December 31, 2019 are as follows:

		Due from
		General
		Fund
Due to	Capital Projects Bonds Fund	\$ 26,563
	Nonmajor Governmental Funds	26,153
		<u>\$ 52,716</u>

During the year, several interfund transactions occurred between funds. The various transfers were made in accordance with budgetary authorization. Interfund transfers for the year ended December 31, 2019 are as follows:

		Transfer from		
		General	Capital	
		Fund	Projects	
Transfer to	General Fund		Bonds Fund	Totals
	Nonmajor Governmental Funds	\$ 2,131	\$ 14,824	\$ 14,824
		<u>\$ 2,131</u>	<u>\$ 14,824</u>	<u>\$ 16,955</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

**NOTE 10—RESTRICTED NET POSITION**

Net position for governmental activities is restricted for specific purposes at December 31, 2019 as follows:

Permanent Funds - principal	\$ 63,208
Permanent Funds - income	10,844
Drug forfeiture funds	9,829
Various donations	5,291
	<u>\$ 89,172</u>

**NOTE 11—COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2019 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Capital Project Bonds Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><i>Nonspendable:</i></b>				
Permanent Funds - Principal			\$ 63,208	\$ 63,208
<b><i>Restricted for:</i></b>				
Permanent Funds - Income			10,844	10,844
Donations	\$ 5,291			5,291
Unexpended bond proceeds		\$ 50,192		50,192
Drug Forfeiture funds			9,829	9,829
<b><i>Committed for:</i></b>				
Continuing appropriations	197,134			197,134
Encumbrances	2,500			2,500
Capital Reserve Fund	3,700,894			3,700,894
Cemetery Expendable Trust Fund	103,239			103,239
Police Special Details Fund			19,752	19,752
Water Tap Fees Fund			654,640	654,640
Water Impact Fees Fund			120,084	120,084
Capital Projects Fund			699,866	699,866
<b><i>Assigned for:</i></b>				
Subsequent year expenditures	2,800			2,800
<b><i>Unassigned:</i></b>				
Unassigned - Capital Project Bonds Fund (deficit)		(159,580)		(159,580)
Unassigned - General operations	1,052,755			1,052,755
	<u>\$ 5,064,613</u>	<u>\$ (109,388)</u>	<u>\$ 1,578,223</u>	<u>\$ 6,533,448</u>

**NOTE 12—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, 2019, the Town participated in public entity risk pools (Trusts) for property and liability



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2019.

***Property and Liability Insurance***

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

***Worker's Compensation***

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

**NOTE 13—CONTINGENT LIABILITIES**

***Federal Grants***

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

***Litigation***

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2019

**NOTE 14—RESTATEMENT OF EQUITY**

During the year ended December 31, 2019, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84 – *Fiduciary Activities*. The impact on fund balance of the General Fund as of January 1, 2019 is as follows:

	General Fund
Fund Balance - January 1, 2019 (as previously reported)	\$ 5,502,738
Amount of restatement due to:	
Implementation of GASB Statement 84	<u>135,752</u>
Fund Balance - January 1, 2019, as restated	<u>\$ 5,638,490</u>

The impact on net position of the Fiduciary Funds as of January 1, 2019 from the above restatement is as follows:

	Fiduciary Funds
Net Position at January 1, 2019 - as previously reported	\$ -
Amount of restatement due to:	
Implementation of GASB Statement 84	<u>10,246</u>
Net Position at January 1, 2019 - as restated	<u>\$ 10,246</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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Favorable (Unfavorable)
Revenues:				
Taxes	\$ 5,817,672	\$ 5,817,672	\$ 5,721,758	\$ (95,914)
Licenses and permits	333,740	333,740	387,610	53,870
Intergovernmental	377,166	177,166	179,122	1,956
Charges for services	570,108	570,108	581,795	11,687
Interest income	7,000	7,000	6,374	(626)
Miscellaneous	105,760	105,760	203,642	97,882
Total Revenues	<u>7,211,446</u>	<u>7,011,446</u>	<u>7,080,301</u>	<u>68,855</u>
Expenditures:				
Current operations:				
General government	1,946,998	1,946,998	1,839,450	107,548
Public safety	1,311,582	1,311,582	1,223,440	88,142
Highways and streets	379,928	372,500	388,697	(16,197)
Health and welfare	109,242	109,242	105,765	3,477
Sanitation	595,064	595,064	569,295	25,769
Water distribution and treatment	367,092	367,092	349,214	17,878
Culture and recreation	590,989	590,989	574,482	16,507
Capital outlay	588,233	198,526	495,984	(297,458)
Debt service:				
Principal retirement	769,236	769,236	769,064	172
Interest and fiscal charges	166,515	166,515	160,301	6,214
Total Expenditures	<u>6,824,879</u>	<u>6,427,745</u>	<u>6,475,692</u>	<u>(47,947)</u>
Excess revenues over (under) expenditures	<u>386,567</u>	<u>583,701</u>	<u>604,609</u>	<u>20,908</u>
Other financing sources (uses):				
Transfers in	-	-	14,824	14,824
Transfers out	(1,027,700)	(1,027,700)	(1,027,700)	-
Total Other financing sources (uses)	<u>(1,027,700)</u>	<u>(1,027,700)</u>	<u>(1,012,876)</u>	<u>14,824</u>
Net change in fund balance	(641,133)	(443,999)	(408,267)	35,732
Fund balance at beginning of year				
- Budgetary Basis	<u>1,926,862</u>	<u>1,926,862</u>	<u>1,926,862</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,285,729</u>	<u>\$ 1,482,863</u>	<u>\$ 1,518,595</u>	<u>\$ 35,732</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

**TOWN OF LINCOLN, NEW HAMPSHIRE**

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

For the Year Ended December 31, 2019

<u>Measurement Period Ended</u>	<b>Cost-Sharing Multiple Employer Plan Information Only</b>				
	<u>Town's Proportion of the Net OPEB Liability</u>	<u>Town's Proportionate Share of the Net OPEB Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2019	0.05576525%	\$ 244,481	\$ 1,563,894	15.63%	7.75%
June 30, 2018	0.05862820%	\$ 268,427	\$ 1,573,633	17.06%	7.53%
June 30, 2017	0.03720258%	\$ 170,103	\$ 1,473,310	11.55%	7.91%
June 30, 2016	0.03530782%	\$ 170,927	\$ 1,368,103	12.49%	5.21%

*See accompanying notes to the required supplementary information*

SCHEDULE 3  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Schedule of Town OPEB Contributions**  
For the Year Ended December 31, 2019

<b>Cost-Sharing Multiple Employer Plan Information Only</b>					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2019	\$ 24,773	\$ (24,773)	\$ -	\$ 1,623,677	1.53%
December 31, 2018	\$ 25,954	\$ (25,954)	\$ -	\$ 1,571,850	1.65%
December 31, 2017	\$ 23,809	\$ (23,809)	\$ -	\$ 1,510,573	1.58%
December 31, 2016	\$ 20,596	\$ (20,596)	\$ -	\$ 1,386,388	1.49%

*See accompanying notes to the required supplementary information*

SCHEDULE 4

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Changes in the Town's Total OPEB Liability and Related Ratios  
For the Year Ended December 31, 2019

<u>Single Employer Plan Information Only</u>			<u>2019</u>	<u>2018</u>
Total OPEB Liability:				
Service cost	\$	11,801	\$	12,827
Interest		4,005		3,145
Changes of benefit terms		-		-
Differences between expected and actual experience		-		-
Changes of assumptions or other inputs		16,562		(6,665)
Benefit payments		(2,595)		(1,460)
Net change in total OPEB liability		29,773		7,847
Total OPEB liability - beginning		87,170		79,323
Total OPEB liability - ending	\$	<u>116,943</u>	\$	<u>87,170</u>
Covered employee payroll	\$	1,582,512	\$	1,543,914
Total OPEB liability as a percentage of covered employee payroll		7.39%		5.65%
<u>Significant Actuarial Assumption Changes:</u>				
Discount rate		2.74%		4.10%

See accompanying notes to the required supplementary information

## SCHEDULE 5

## TOWN OF LINCOLN, NEW HAMPSHIRE

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

For the Year Ended December 31, 2019

<u>For the Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2019	0.05786802%	\$ 2,784,409	\$ 1,563,894	178.04%	65.59%
June 30, 2018	0.06007344%	\$ 2,892,658	\$ 1,573,633	183.82%	64.73%
June 30, 2017	0.05953595%	\$ 2,927,974	\$ 1,473,310	198.73%	62.66%
June 30, 2016	0.05657130%	\$ 3,008,233	\$ 1,368,103	219.88%	58.30%
June 30, 2015	0.06481417%	\$ 2,567,631	\$ 1,484,604	172.95%	65.47%
June 30, 2014	0.06357211%	\$ 2,386,234	\$ 1,398,311	170.65%	66.32%
June 30, 2013	0.06120000%	\$ 2,634,847	\$ 1,337,015	197.07%	59.81%

See accompanying notes to the required supplementary information



SCHEDULE 6  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Schedule of Town Pension Contributions**  
For the Year Ended December 31, 2019

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2019	\$ 256,894	\$ (256,894)	\$ -	\$ 1,623,677	15.82%
December 31, 2018	\$ 253,805	\$ (253,805)	\$ -	\$ 1,571,850	16.15%
December 31, 2017	\$ 234,031	\$ (234,031)	\$ -	\$ 1,510,573	15.49%
December 31, 2016	\$ 204,512	\$ (204,512)	\$ -	\$ 1,386,388	14.75%
December 31, 2015	\$ 220,235	\$ (220,235)	\$ -	\$ 1,470,683	14.98%
December 31, 2014	\$ 214,800	\$ (214,800)	\$ -	\$ 1,471,716	14.60%
December 31, 2013	\$ 167,669	\$ (167,669)	\$ -	\$ 1,295,741	12.94%

*See accompanying notes to the required supplementary information*

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
December 31, 2019

**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 and other financing sources were adjusted for non-budgetary revenues. Budgetary expenditures and other financing uses were adjusted for non-budgetary expenditures, budgetary transfers out, and encumbrances as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 7,144,914	\$ 7,718,791
Difference in property taxes meeting susceptible to accrual criteria	19,488	
Non-budgetary revenues and expenditures	(69,277)	(1,240,968)
Budgetary transfers out		1,025,569
Encumbrances - December 31, 2018		(2,500)
Encumbrances - December 31, 2019		2,500
Per Schedule 1	<u>\$ 7,095,125</u>	<u>\$ 7,503,392</u>

**NOTE 2—BUDGETARY FUND BALANCE**

Components of the budgetary fund balance for the General Fund at December 31, 2019 are as follows:

<b><i>Restricted:</i></b>	
Various donations	\$ 5,291
<b><i>Committed:</i></b>	
Continuing appropriations	197,134
<b><i>Assigned:</i></b>	
Subsequent year's expenditures	2,800
<b><i>Unassigned:</i></b>	
Unassigned - General Operations	1,313,370
	<u>\$ 1,518,595</u>

**NOTE 3—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

The Town overdrafted its General Fund appropriations for the year ended December 31, 2019 as follows:

Total Appropriations	\$ 7,455,445
Budgetary Expenditures	<u>7,503,392</u>
Overdraft	<u>\$ (47,947)</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)**  
December 31, 2019

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

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net OPEB liability and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

**NOTE 5—SCHEDULE OF CHANGES IN THE TOWN'S TOTAL OPEB LIABILITY AND RELATED RATIOS**

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's total OPEB liability and related ratios. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

**NOTE 6—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN PENSION CONTRIBUTIONS**

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

***Changes in Assumptions***

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

SCHEDULE A  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds**  
December 31, 2019

	Special Revenue Funds	Permanent Funds	Capital Projects Fund	Combining Totals
<b>ASSETS</b>				
Cash and cash equivalents	\$ 774,724		\$ 699,866	\$ 1,474,590
Investments		\$ 74,052		74,052
Accounts receivable	3,428			3,428
Due from other funds	26,153			26,153
Total Assets	<u>804,305</u>	<u>74,052</u>	<u>699,866</u>	<u>1,578,223</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 804,305</u>	<u>\$ 74,052</u>	<u>\$ 699,866</u>	<u>\$ 1,578,223</u>
<b>LIABILITIES</b>				
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable		63,208		63,208
Restricted	9,829	10,844		20,673
Committed	794,476		699,866	1,494,342
Total Fund Balances	<u>804,305</u>	<u>74,052</u>	<u>699,866</u>	<u>1,578,223</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 804,305</u>	<u>\$ 74,052</u>	<u>\$ 699,866</u>	<u>\$ 1,578,223</u>

SCHEDULE A-1  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Special Revenue Funds**  
December 31, 2019

	Police Special Details Fund	Water Tap Fee Fund	Water Impact Fees Fund	Drug Forfeiture Fund
<b>ASSETS</b>				
Cash and cash equivalents		\$ 654,640	\$ 120,084	
Accounts receivable	\$ 3,428			
Due from other funds	16,324			\$ 9,829
Total Assets	<u>19,752</u>	<u>654,640</u>	<u>120,084</u>	<u>9,829</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 19,752</u>	<u>\$ 654,640</u>	<u>\$ 120,084</u>	<u>\$ 9,829</u>
<b>LIABILITIES</b>				
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted				9,829
Committed	19,752	654,640	120,084	
Total Fund Balances	<u>19,752</u>	<u>654,640</u>	<u>120,084</u>	<u>9,829</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 19,752</u>	<u>\$ 654,640</u>	<u>\$ 120,084</u>	<u>\$ 9,829</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, 2019

	Special Revenue Funds	Permanent Funds	Capital Projects Fund	Combining Totals
Revenues:				
Licenses and permits	\$ 79,280		\$ 77,562	\$ 156,842
Charges for services	79,167			79,167
Interest and investment income	2,932	\$ 5,191	2,806	10,929
Total Revenues	<u>161,379</u>	<u>5,191</u>	<u>80,368</u>	<u>246,938</u>
Expenditures:				
Current operations:				
Public safety	37,611			37,611
Capital outlay	<u>51,447</u>			<u>51,447</u>
Total Expenditures	<u>89,058</u>	<u>-</u>	<u>-</u>	<u>89,058</u>
Excess revenues over (under) expenditures	<u>72,321</u>	<u>5,191</u>	<u>80,368</u>	<u>157,880</u>
Other financing sources (uses):				
Transfers in		2,131		2,131
Total Other financing sources (uses)	<u>-</u>	<u>2,131</u>	<u>-</u>	<u>2,131</u>
Net change in fund balances	72,321	7,322	80,368	160,011
Fund balances at beginning of year, as restated	<u>731,984</u>	<u>66,730</u>	<u>619,498</u>	<u>1,418,212</u>
Fund balances at end of year	<u>\$ 804,305</u>	<u>\$ 74,052</u>	<u>\$ 699,866</u>	<u>\$ 1,578,223</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, 2019

	Police Special Details <u>Fund</u>	Water Tap Fee <u>Fund</u>	Water Impact Fees <u>Fund</u>	Drug Forfeiture <u>Fund</u>	Total Nonmajor Special Revenue <u>Funds</u>
Revenues:					
Licenses and permits		\$ 79,280			\$ 79,280
Charges for services	\$ 37,667		\$ 41,500		79,167
Interest and investment income		2,805	127		2,932
Total Revenues	<u>37,667</u>	<u>82,085</u>	<u>41,627</u>	<u>\$ -</u>	<u>161,379</u>
Expenditures:					
Current operations:					
Public safety	37,611				37,611
Capital outlay		51,447			51,447
Total Expenditures	<u>37,611</u>	<u>51,447</u>	<u>-</u>	<u>-</u>	<u>89,058</u>
Net change in fund balances	56	30,638	41,627	-	72,321
Fund balances at beginning of year	<u>19,696</u>	<u>624,002</u>	<u>78,457</u>	<u>9,829</u>	<u>731,984</u>
Fund balances at end of year	<u>\$ 19,752</u>	<u>\$ 654,640</u>	<u>\$ 120,084</u>	<u>\$ 9,829</u>	<u>\$ 804,305</u>



# Lincoln, NH



## Community Contact

## Town of Lincoln

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

## Telephone

(603) 745-2757

## Fax

(603) 745-6743

## E-mail

[townmanager@lincolnnh.org](mailto:townmanager@lincolnnh.org)

## Web Site

[www.lincolnnh.org](http://www.lincolnnh.org)

## Municipal Office Hours

Monday through Friday, 8 am - 4:30 pm

## County

Grafton

## Labor Market Area

Plymouth, NH LMA

## Tourism Region

White Mountains

## Planning Commission

North Country Council

## Regional Development

Grafton County Economic Development Council

## Election Districts

### US Congress

District 2

### Executive Council

District 1

### State Senate

District 1

### State Representative

Grafton County District 5

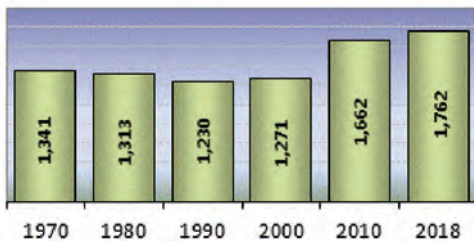
**Incorporated:** 1764

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

**Villages and Place Names:** North Lincoln, Stillwater

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

**Population Trends:** Population change for Lincoln totaled 534 over 58 years, from 1,228 in 1960 to 1,762 in 2018. The largest decennial percent change was a 31 percent increase between 2000 and 2010. The 2018 Census estimate for Lincoln was 1,762 residents, which ranked 148th among New Hampshire's incorporated cities and towns.



**Population Density and Land Area, 2018 (US Census Bureau):** 13.5 persons per square mile of land area. Lincoln contains 130.8 square miles of land area and 0.2 square miles of inland water area.

Economic & Labor Market Information Bureau, NH Employment Security, March 2020. Community Response Received 7/01/2019

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, 2019		\$7,575,846
Budget: School Appropriations, 2018-2019		\$4,790,717
Zoning Ordinance		1986/18
Master Plan		2016
Capital Improvement Plan		Yes
Industrial Plans Reviewed By		Planning Board
Boards and Commissions		
Elected:	Selectmen; Library; Cemetery; Trust Funds; Budget; Planning; Zoning	
Appointed:		
Public Library	Lincoln Public	
EMERGENCY SERVICES		
Police Department		Full-time
Fire Department		Part-time
Emergency Medical Service		Private
Nearest Hospital(s)	Distance	Staffed Beds
Speare Memorial, Plymouth	23 miles	25
Littleton Regional, Littleton	28 miles	25
Cottage Hospital, Woodsville	26 miles	35
UTILITIES		
Electric Supplier		NH Electric Coop
Natural Gas Supplier		None
Water Supplier		Municipal
Sanitation		Municipal
Municipal Wastewater Treatment Plant		Yes
Solid Waste Disposal		
Curbside Trash Pickup		None
Pay-As-You-Throw Program		Combo
Recycling Program		Mandatory
Telephone Company		Fairpoint
Cellular Telephone Access		Yes
Cable Television Access		Yes
Public Access Television Station		Yes
High Speed Internet Service:	Business	Yes
	Residential	Yes
PROPERTY TAXES		(NH Dept. of Revenue Administration)
2018 Total Tax Rate (per \$1000 of value)		\$13.41
2018 Equalization Ratio		91.6
2018 Full Value Tax Rate (per \$1000 of value)		\$12.46
2018 Percent of Local Assessed Valuation by Property Type		
Residential Land and Buildings		82.6%
Commercial Land and Buildings		14.9%
Public Utilities, Current Use, and Other		2.7%
HOUSING		(ACS 2014-2018)
Total Housing Units		3,141
Single-Family Units, Detached or Attached		2,119
Units in Multiple-Family Structures:		
Two to Four Units in Structure		374
Five or More Units in Structure		546
Mobile Homes and Other Housing Units		102

<b>POPULATION (1-YEAR ESTIMATES/DECENNIAL)</b> (US Census Bureau)		
Total Population	Community	County
2018	<b>1,762</b>	<b>89,786</b>
2010	<b>1,662</b>	<b>89,118</b>
2000	<b>1,271</b>	<b>81,826</b>
1990	<b>1,230</b>	<b>74,998</b>
1980	<b>1,313</b>	<b>65,806</b>
1970	<b>1,341</b>	<b>54,914</b>

<b>DEMOGRAPHICS</b> AMERICAN COMMUNITY SURVEY (ACS) 2014-2018		
Population by Gender		
Male	<b>658</b>	Female <b>571</b>
Population by Age Group		
Under age 5		<b>5</b>
Age 5 to 19		<b>219</b>
Age 20 to 34		<b>283</b>
Age 35 to 54		<b>220</b>
Age 55 to 64		<b>299</b>
Age 65 and over		<b>203</b>
Median Age		<b>45.5 years</b>
Educational Attainment, population 25 years and over		
High school graduate or higher		<b>95.4%</b>
Bachelor's degree or higher		<b>18.1%</b>

<b>INCOME, INFLATION ADJUSTED \$</b> (ACS 2014-2018)		
Per capita income		<b>\$29,922</b>
Median family income		<b>\$62,500</b>
Median household income		<b>\$57,656</b>
Median Earnings, full-time, year-round workers		
Male		<b>\$38,250</b>
Female		<b>\$30,362</b>
Individuals below the poverty level		<b>11.5%</b>

<b>LABOR FORCE</b> (NHES – ELMI)		
Annual Average	2008	2018
Civilian labor force	<b>780</b>	<b>738</b>
Employed	<b>750</b>	<b>720</b>
Unemployed	<b>30</b>	<b>18</b>
Unemployment rate	<b>3.8%</b>	<b>2.4%</b>

<b>EMPLOYMENT &amp; WAGES</b> (NHES – ELMI)		
Annual Average Covered Employment	2008	2018
Goods Producing Industries		
Average Employment	<b>n</b>	<b>n</b>
Average Weekly Wage	<b>n</b>	<b>n</b>
Service Providing Industries		
Average Employment	<b>n</b>	<b>n</b>
Average Weekly Wage	<b>n</b>	<b>n</b>
Total Private Industry		
Average Employment	<b>1,973</b>	<b>1,983</b>
Average Weekly Wage	<b>\$ 584</b>	<b>\$ 577</b>
Government (Federal, State, and Local)		
Average Employment	<b>157</b>	<b>165</b>
Average Weekly Wage	<b>\$ 643</b>	<b>\$ 756</b>
Total, Private Industry plus Government		
Average Employment	<b>2,130</b>	<b>2,149</b>
Average Weekly Wage	<b>\$ 589</b>	<b>\$ 591</b>

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

**EDUCATION AND CHILD CARE**

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

Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	<b>1</b>	<b>1</b>	<b>1</b>	
Grade Levels	<b>K 1-5</b>	<b>6-8</b>	<b>9-12</b>	
Total Enrollment	<b>156</b>	<b>57</b>	<b>75</b>	

Nearest Community College: **Lakes Region**

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

2020 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing)

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

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

#### Employer Information Supplied by Municipality

#### TRANSPORTATION (distances estimated from city/town hall)

Road Access	US Routes	<b>3</b>
	State Routes	<b>112</b>
Nearest Interstate, Exit	<b>I-93, Exit 32, 33 or 34A</b>	
Distance	<b>Local access</b>	
Railroad	<b>State owned line</b>	
Public Transportation	<b>No</b>	
Nearest Public Use Airport, General Aviation		
<b>Franconia Airport</b>	Runway	<b>2,305 ft. turf</b>
Lighted? <b>No</b>	Navigation Aids?	<b>No</b>
Nearest Airport with Scheduled Service		
<b>Lebanon Municipal</b>	Distance	<b>66 miles</b>
Number of Passenger Airlines Serving Airport		<b>1</b>
Driving distance to select cities:		
Manchester, NH		<b>81 miles</b>
Portland, Maine		<b>96 miles</b>
Boston, Mass.		<b>131 miles</b>
New York City, NY		<b>331 miles</b>
Montreal, Quebec		<b>191 miles</b>

#### COMMUTING TO WORK (ACS 2014-2018)

Workers 16 years and over	
Drove alone, car/truck/van	<b>65.4%</b>
Carpooled, car/truck/van	<b>8.2%</b>
Public transportation	<b>0.0%</b>
Walked	<b>4.4%</b>
Other means	<b>22.2%</b>
Worked at home	<b>13.7%</b>
Mean Travel Time to Work	<b>13.0 minutes</b>
<b>Percent of Working Residents: ACS 2014-2018</b>	
Working in community of residence	<b>78.3</b>
Commuting to another NH community	<b>19.6</b>
Commuting out-of-state	<b>2.1</b>

#### RECREATION, ATTRACTIONS, AND EVENTS

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

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

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

## **2020 Vital Statistics**

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

<b>Date of Birth</b>	<b>Child's Name</b>	<b>Father's Name</b>	<b>Mother's Name</b>	<b>Place of Birth</b>
03/07/2020	Everleigh Lynn Rose Calais-Oddis		Rosalyn Calais	Littleton, NH
05/07/2020	Isabella Aiaru Su	Harry Su	Madina Algozhanova	Littleton, NH
07/24/2020	Paisli Grace Peterson	Ryan Peterson	Kelsi-Noel Orcutt	Plymouth, NH

### **Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2020**

<b>Date of Marriage</b>	<b>Person A's Name</b>	<b>Person A's Residence</b>	<b>Person B's Name</b>	<b>Person B's Residence</b>	<b>Place of Marriage</b>
04/20/2020	Kyle R Goff	Lincoln, NH	Julianne E Danner	Lincoln, NH	Lincoln, NH
07/04/2020	Joseph G Bossie	Lincoln, NH	Faith S Clark	Lincoln, NH	Lincoln, NH
07/17/2020	Jonathan W Dwyer	Lincoln, NH	Sarah J Ivey	Lincoln, NH	Lincoln, NH
09/16/2020	Floyd R Cawley	Lincoln, NH	Susan E Oakes	Lincoln, NH	Lisbon, NH

## 2020 Vital Statistics

### Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2020

Date of Death	Decedent's Name	Father's Name	Mother's Maiden Name	Place of Death	Military
01/19/2020	Susan G Robinson	Fred Burak	Dorothy Gardner	Lebanon	N
02/12/2020	Ronald W Harrington	Percy Harrington	Violet Moody	Lincoln	N
02/16/2020	Robert Thomas Jacobus	John Jacobus	Anna Barrett	Concord	N
03/01/2020	Lois Fay Conway	Mark Trudell	Beatrice Annis	Lincoln	N
03/04/2020	Arthur Smith Salisbury	Wilford Salisbury	Lillian Smith	Plymouth	Y
03/12/2020	Brad Richard Scanlon	John Scanlon	Kali Labranche	Lebanon	N
03/26/2020	Victor Arthur Aldridge	Harold Aldridge	Alice North McDonald	Haverhill	Y
04/24/2020	Mark E Rosier	Dwain Rosier	Margret Marx	Lincoln	N
04/26/2020	Ann Beverly Carr	Norman Carr	Pauline Labrecque	Lincoln	N
05/03/2020	Rosilda E Welsh	Amos Parent	Eva Bellerose	Franconia	N
05/14/2020	George Charles Calkins	Herbert Calkins	Pauline Lebreque	Plymouth	N
07/20/2020	Howard W Beckwith	Unknown Beckwith	Unknown Unknown	Littleton	Y
08/07/2020	Judith Ann Germain	Robert Chase	Gertrude Ranaker	Littleton	N
08/17/2020	Marie C Corbeil	Chester Gorney	Marie Mitchell	Lincoln	N
10/11/2020	William Fletcher Ivey	William Ivey	Betty Lawson	Franconia	Y

## 2020 Town of Lincoln Annual Report



"A very special "Thank You" to Ivan Strickon, IPS Technology, LLC who has devoted countless hours in taking photographs and helping with the graphic design and layout of our 2020 Town Report."





# ***Town of Lincoln***

## **Personnel Memorandum HOLIDAYS for Calendar Year 2021**

**The following will be holidays for Town Employees during the calendar year 2021.**

<b>New Year's Day</b>	<b>Friday, Jan. 1</b>
<b>Martin Luther King Day</b>	<b>Monday, Jan. 18</b>
<b>President's Day</b>	<b>Monday, Feb. 15</b>
<b>Memorial Day</b>	<b>Monday, May 31</b>
<b>Independence Day</b>	<b>Monday, July 5</b>
<b>Labor Day</b>	<b>Monday, Sept. 6</b>
<b>Columbus Day</b>	<b>Monday, Oct. 11</b>
<b>Thanksgiving Day</b>	<b>Thursday, Nov. 25</b>
<b>Day after Thanksgiving</b>	<b>Friday, Nov. 26</b>
<b>Christmas Day</b>	<b>Friday, Dec. 24</b>

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



**We wish to dedicate this year's  
Town Report to the employees  
and volunteers who have worked  
tirelessly to keep our town  
functioning during this pandemic  
with constant risk to their own  
safety and well being.**

**Help us to keep our town  
safe by doing the following.**



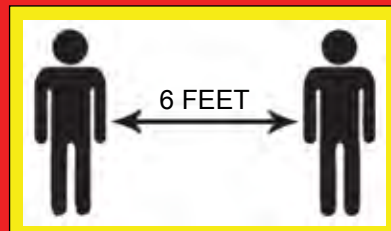
**USE HAND SANITIZER.**



**WEAR A FACE COVERING.**



**WASH HANDS FREQUENTLY.**



**MAINTAIN SOCIAL DISTANCING.**