

Town of Lincoln NH 2021 Annual Report

Celebrating our Rich History 1764 - 2021



Lincoln 1906



Town of Lincoln New Hampshire 2021 Town Report

This year's town report is dedicated to rich history of the Town of Lincoln. From the early days of the paper mill, to the thriving tourist community it has now become.

Lincoln is a major tourist destination for anyone who is seeking adventure in the outdoors. From skiing, hiking, biking, camping, snow mobiling, cross country skiing, swimming, tubing, antique train rides, and fishing, to just riding through our national park and enjoying the magnificent scenery.

They can also enjoy our water park, trading post, miniature golf, and mountain summer activities. For the indoor crowd we have, brewery tours, winery tours, fine dining at all levels, and summer theater programs that rival Broadway productions.

Visitors will find something of interest in all four seasons of the year.



The Woodshed, as it appeared c.1983
It's now a restaurant, part of the Village Shops



Seated are J.E. Henry and his wife, Eliza
His three sons, John, George, and Charles, are standing.



Workers' Homes



St. Joseph's Church



All historic photographs are courtesy of the Upper Pemigewasset Historical Society.
For more historic information visit www.logginginlincoln.com.

For the complete text of our history, click on the QR code to the left, or
visit the link below to read the history compiled by Cindy Lloyd, one of
our dedicated residents.

[http://02dcb95.netsolhost.com/lincoln250/images/
LINCOLN%20HISTORY_V3_Web_Final.pdf](http://02dcb95.netsolhost.com/lincoln250/images/LINCOLN%20HISTORY_V3_Web_Final.pdf)



Town of Lincoln

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



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

PUBLIC NOTICE

**MARCH 8th, 2022 TOWN MEETING WILL BEGIN
AT 6:30 PM AT LINWOOD HIGH SCHOOL.**



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

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

Note: Masks are required to gain entry to the building and must be worn unless participant(s) are seated in the mask less section.

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.

Table of Contents

Town Officers.....	6
Executive Counselor	9
State Representative.....	10
State Senator	11
Town Manager Report.....	15
Board of Selectmen's page	16
Lincoln Police Department	18
Emergency Management Report	20
Fire Department	21
Health Officers Report.....	22
Report of Forest Fire Warden	23
Linwood Ambulance Report	24
Welfare Report	26
Lincoln Public Works	27
Lincoln Woodstock Solid Waste.....	28
Lincoln Woodstock Recreation Department	29
Western White Mountain Chamber of Commerce.....	33
Lincoln Public Library.....	34
North Country Council	36
University of NH.....	38
Ammonoosuc Community Health	39
Grafton County Senior Citizens Council.....	40
North Country Home Health & Hospice	41
Mid-State Health Center	43
Riverside Cemetery.....	45
Planning & Zoning Report.....	47
Short Term Rental Ordinance.....	56
Pemigewasset River Local Advisory Committee	58
CADY Report.....	60
Town Clerks Report	63
Tax Collectors Report.....	65
Treasurers December Balance Sheet	68
Treasurers Annual Report.....	69
Town of Lincoln NH Financial Statements.....	70
Annual Meeting Minutes – March 9, 2021.....	127
Statement of Budgeted and Actual Revenues.....	137
Warrant & Budget	139
2021 Inventory of Town Property	161
2021 Payroll by Department	162
Town of Lincoln Levee/bonds.....	165
Summary of Valuation.....	169
2021 Statement of Appropriations, Taxes Assessed & Tax Rate	170
Trustee of the Trust Fund Report.....	171
2021 Detailed Statement of Payments	172
Lincoln, NH Economic & Labor information	178
Vital Statistics.....	181

TOWN OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2021

(Includes elected & appointed officials & department heads)

Board of Selectmen

Tamra Ham
(Term expires 2022)

OJ Robinson
(Term expires 2023)

Jack Daly
(Term expires 2024)

Town Manager

Alfred “Butch” Burbank (Retired 10/08/2021)
Carina D. Park (12/13/2021)

Moderator

Robert Wetherell
(Term expires 2022)

Treasurer

Janet Peltier
(Term Expires 2023)

Town Clerk

Kristyn Brophy
(Town Clerk Term Expires 2023)

Tax Collector

Sandy Dovholuk (Interim)

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, 2021

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

Tamra Ham, *Selectmen's Representative*

Term Expires 2022

Tracy Brumlik
Raymond D'Amante
Dennis Ducharme
Herbert Gardner, Vice Chair

Term Expires 2023

Paul Beaudin
Susanne Chenard
Al Poulin
Lutz Wallem

Term Expires 2024

Brent Hansma
Cynthia S. Lloyd
Michael Simons, Chairman
James Spanos

Library Trustees

Ivan Strickon (Term expires 2022)
Nancy R. Sweeney (Term expires 2022)
Danielle Black (Term expires 2023)
Rosaland Lowen (Term expires 2024)
Gail W. Tremblay (Term expires 2024)

Cemetery Trustees

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

Trustee of Trust Funds

K. Jeanne Beaudin (Term expires 2021)
Herbert Gardner (Term expires 2022)
Vikram Mansharamani (Term expires 2024)

District 5 Grafton County State Representative

Bonnie Ham

TOWN OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2021

Planning Board

OJ Robinson, *Selectmen's Representative*

Term Expires 2022

Steve Noseworthy
James Spanos, Chairman

Term Expires 2023

Mark Ehrman – *Alternate*

Term Expires 2024

Paul Beaudin
Joe Chenard, Vice Chair.

Zoning Board of Adjustments

Term Expires 2022

Paul Beaudin
Susanne Chenard - *Alternate*

Term Expires 2023

Raymond D'Amante
Delia M. Sullivan

Term Expires 2024

Jack Daly
Myles Moran

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

STATE OF NEW HAMPSHIRE
Executive Council

JOSEPH D. KENNEY
EXECUTIVE COUNCILOR
DISTRICT ONE



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

As we wrap up the 2021 year and move onto 2022, we again find ourselves in a COVID-19 environment and the appearance of a new virus strain called Omicron. Our Governor, Commissioners and Executive Council have continued to support the necessary resources to assist public health in combatting the pandemic: vaccines, vaccine sites, testing kits, health care workforce and stipends. We have lost loved ones, key members of our communities, but we continue to press forward with our best efforts and thank the people who are on the front lines.

While much of our attention has been on the pandemic, we know the opioid threat is still real, and that there is a need for further funding for drug prevention, treatment, and recovery programs. NH has lost a lot of its healthcare and small business workforce. As a state, we need more employment recruitment, housing and childcare opportunities. Our mental health system needs our continued support. State travel and tourism has been strong as people continue to recreate outdoors and enjoy NH.

Between January to December 2021, the Executive Council has conducted 25 separate public hearings to include the following: 1 Supreme Court (Chief Justice); 4 Superior Court; 13 Circuit Court; Attorney General; 3 Public Utility Commissioner; Department of Energy Commissioner, Department of Banking Commissioner. The total contract items approved were approximately 2000 to include late items during 24 meetings of which one was canceled. Of the 271 confirmations of board and commissions, 58 were from District 1.

The Governor's Advisory Commission on Intermodal Transportation (GACIT) completed its work on The Ten-Year Transportation Improvement Draft Plan (The Ten Year Plan), working with the NHDOT and the Regional Planning Commissions while conducting 22 statewide public hearings. The Ten Year Plan now goes before the Governor for his review and then it will be presented to the Legislature for hearings and comments prior to the Governor's signature in June of 2022. GACIT took into consideration the passage of the Infrastructure Investment and Jobs Act (IIJA) by Congress to modify The Ten Year Plan. GACIT directed \$242 million in additional new federal funds for bridges (\$22 million total/\$45 million per year) and electric vehicles charging (\$17 million) as part of the IIJA. Fifteen percent (\$6.75 million annually) of the bridge funds will be allocated to the municipal bridge program, and the remainder to existing bridge projects to free up funds that have greater spending flexibility. Contact William Watson at NHDOT for any additional details at 271-3344.

Economic Development is always a top priority for my District 1 office, and I shall continue to work with community and business leaders to assist in the creation of jobs and economic opportunity. Some of District 1 action this year has included: the sale of the Shelburne Rest Stop, the demolition of Westboro Yard in Lebanon, the brokerage contract to sell the Laconia State Property, the start of the Pathway Project in North Conway, securing the area liquor licenses in Pittsburg and Errol, funding for New Durham Fish Hatchery Study, and funding to improve the Ray Burton Fire and EMS Academy in Bethlehem. Additionally, we in state government have an additional \$22.5 million going to our state park system to restore and improve capital infrastructure to include Mount Washington work.

The Governor and Council are always looking for volunteers to serve on the dozens of state boards and commissions. If you are interested, please send your resume to Governor Chris Sununu, State House, 107 North Main Street, Concord, NH 03301 attention Jonathan Melanson, Director of Appointments/Liaison or call at (603) 271-2121. A complete list of all state boards and commissions are available at the NH Secretary of State website: www.sos.nh.gov/redbook/index.htm

My office is open to receive state constitutions, tourist maps, consumer handbooks, etc. I periodically email my weekly schedule and Wrap Up Newsletter. If you would like to be included on this list, contact me at joseph.d.kenney@nh.gov. I also have an internship program for college students. My office number is 271-3632. Please stay in touch.

Serving you, Executive Councilor Joe Kenney, District 1

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 5th District State Representative

2021 Woodstock-Lincoln & Waterville Valley

Dear Voters, Residents, and Businesses,

It has been an interesting experience in Concord this term given COVID. It has not been business per usual. Committee Meetings held via zoom, and when in person, there were fewer days, longer days in larger rooms with fewer committees meeting per day. The state's business was conducted the best we could. Many bills were retained in committee, referred to interim study, ruled inexpedient to legislate, or tabled. This leaves us with a good deal of unfinished business left over from last year, plus many new ideas to consider on this year's agenda. Last year we spent our time at a sports complex. This year so far, at a conference center. COVID is not over, and business until COVID clears will continue to be conducted under these unusual conditions.

COVID did impact constituent service. Folks were unable to go in person to conduct business. We could not meet with department officials and/or constituents to resolve needs. We had to find other ways. Zoom is here to stay. It's efficient and no one had to drive to a meeting to attend, thus meetings were well attended.

The House Calendar is available every Friday on the NH General Court website listing all the meeting dates and times with matters to be discussed listed. Let me know what you think about the topics coming forward, or listen in. You will find many issues in those weekly calendars that will peak your interest, or cause you to question how they impact our towns; schools, businesses, natural resources, and us as individuals.

Education is one of the "hot topics" this year. There are many bills before the legislature that affect our local schools, including lunch, SAUs, school boards, curriculum, education freedom accounts, parental choice, funding, vaccination, etc. Please let me know if you have any strong feelings about any of the proposals you see in the calendar. We want to make sure we can do our job locally without too much state interference that we find unfavorable.

I will try my best to make choices that are in the best interest of our local communities, keeping in mind that we need and want New Hampshire to be a favorable place to live, work, and visit. Thank you very much for enabling me to serve during this exciting time in history!

Bonnie Ham

Respectfully submitted,
State Representative Bonnie Ham

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



THE GENERAL COURT OF NEW HAMPSHIRE

Concord, NH 03301



Dear Constituent:

I am grateful for the privilege of representing you in Concord as your North Country Senator. An important part of my role is to report on my official activities and related developments, so I'm pleased to have this opportunity to share with you the following information.

In my first year as your Senator, and as a member of the Senate Education, Finance, and Ways and Means Committees, I championed initiatives important to the people and towns of the North Country. I was the prime sponsor of Senate legislation, ultimately enacted into law, that ensures school districts will not see a drop in education money because of a drop in enrollment due to the pandemic, while at the same time, increasing education funding by \$35M to the schools that need it the most. Additionally, I worked with my Senate colleagues to send 45% more meals and rooms tax revenue back to our towns, reduce the cost of training programs for our local firefighters, and ensure we fully fund programs to meet the needs of NH's most vulnerable.

The COVID-19 pandemic continues to underscore the need for enhanced broadband service, especially in our area. This past year, I worked with several of my colleagues in establishing a new initiative to assist towns with the financing of broadband projects by providing matching grants to cover up to 50 percent of the related costs.

In 2022, I will continue to serve as a strong, effective voice for our important and unique needs of the North Country, and I will remain a steadfast opponent of any efforts to downshift costs from the state to local communities. I will continue to focus on strengthening our economy, expanding education funding, expanding the supply of workforce housing to meet the needs of my constituents and North Country Employers, and address your needs in terms of both policymaking and constituent service. I will continue to work closely with the Governor to ensure COVID-related federal funding is allocated in a prioritized manner that is responsive to the challenges faced by the people and the communities of the North Country.

Again, thank you for entrusting me as your New Hampshire Senator. I am honored to serve you and our region. Please continue to ask me questions when you see me at your Select Board Meeting, at local events, or call or email me.

Sincerely,

A handwritten signature in black ink that reads "Erin Hennessey".

Erin Hennessey
State Senator, District 1
Erin.Hennessey@leg.state.nh.us
(603) 271-4151

Butch Burbank Retirement Party

Alfred “Butch” Burbank was hired on January 29, 2012 as the Town of Lincoln’s newest Town Manager. Butch was a graduate of the NH Vocational/Technical College where he obtained an Associate Degree in Applied Science, and was recruited shortly thereafter by IBM to develop and test computer systems that would be used on all Apollo missions (which preceded the Moon Landing mission). Butch also spent many years as the Captain of the Campton/Thornton Fire Department, and from 1973-1977, Butch became the Chief Operator of Waterville Valley’s new Advanced Wastewater Treatment Facility where he obtained all required certifications, including a Class III Wastewater Treatment License while the new facility was being constructed. At the young age of 29, Butch ran for Selectman in the Town of Thornton and won! In 1977 Butch was offered a position in Waterville



Valley as a member of the newly formed Department of Public Safety, where he along with three others became the first combined Police/Fire Public Safety Department in the State of New Hampshire. Butch was required to attend the NH Police Academy to gain certification as a Police Officer, in addition to the numerous fire department certifications he held, including Fire Instructor. Butch would be hired at the rank of Captain, with his primary responsibility of training Police/Fire and EMS personnel in the department. Butch would spend the next 27-years working his way up through the ranks of the Public Safety Department, and was appointed Police Chief of the Department in 2000 (Butch retired from the department in 2003). Butch would go on to work for the Plymouth and PSU Police Department as a Court Prosecutor, and in 2005 he

began work with the Lincoln Police Department as a Lieutenant, with his main focus of acting as Lincoln’s Court Prosecutor. When the opportunity arose for Butch to go to work for the NH Local Government Center (LGC) as a Health and Safety Advisor, he resigned from the Town and began a 9-year career that was oftentimes challenging, however, it had immensely expanded his knowledge of NH Local Government.





Peter Joseph was Butch's predecessor, and within Butch's first 3-months in office, he was tasked with two major projects/decisions that the taxpayers were dealing with: (1) the Loon Bridge Reconstruction, and, (2) the decision as to the reconstruction of the Pemigewasset River Levee (adjacent to Bunker Lane).



Early on, Butch's goals were to put in place a maintenance program for all of our existing roads, sewer system, water infrastructure, and buildings, with the objective of minimizing the tax impact of this maintenance on to the taxpayers of Lincoln.

One year into his office, Butch was tasked with a critical repair to the water intake structure for the Water Treatment Plant which required the replacement of the 20+ year old filter media. The river intake is located in the East Branch of the Pemigewasset River, and supplies water to the water treatment facility; and in 2014, the rehabilitation of the intake structure was completed. In 2015, Butch oversaw the NHDES mandated rebuilding of the Loon Pond Dam which required the acquisition of numerous state and federal permits as well as US Forest Service review and approval, which was completed in 2016. In December of 2016, the Town also saw the dedication of the Adams Memorial Bridge which ended a nearly 5-year project to rebuild the previous bridge damaged by Hurricane Irene, which was a project that was completed on time, and within budget. In 2018, with the help of Recreation Director, Tara Tower, the Town was awarded a \$200k matching grant for the design and construction of the Riverfront Park which will hold among other park amenities, a Skateboard Park which will be built with 100% fundraising efforts.



Upon Butch's retirement on October 8, 2021, he had dedicated 49-years of his life to public service in the State of New Hampshire.

Butch has always been proud to serve as Lincoln's Town Manager, and proud to lead a great staff that reported to him day-after-day, and their never-ending hard work and dedication that they put forth each and every day for the residents and visitors alike.

Thank you "Butch"!



United States Senate

WASHINGTON, DC 20510

August 30, 2021

Mr. Alfred "Butch" Burbank
Town of Lincoln, NH
148 Main Street
Lincoln, NH 03251

Dear Butch,

I happily join your colleagues and many friends in congratulating you on your retirement and saluting your years of service to the Town of Lincoln.

During your time as Lincoln's Town Manager, you have played an instrumental role in the development of the town and its path to prosperity. Your experience in local government and your understanding of rural, tourism-focused communities has been an inevitable resource.

With the Pemigewasset River running through town, you are also keenly aware of the power of nature, and there have been several projects that landed on your desk as a result of the river's fury. You have been persistent, patient, and creative in managing these challenges. I have been impressed by your skills as we worked together to align FEMA's support of these projects, notably the Loon Mountain Bridge.

Now, this resilient and close-knit community you've fostered is poised for even more success and more growth while retaining the charm that makes Lincoln such a special place to live, visit, work and play. You have established a standard of leadership as an effective advocate, and a responsible, thoughtful community mentor. Your voice has come to be respected both within and outside of your official role, and the honesty and diligence with which you served your community will be sorely missed.

Thank you again for your tireless dedication to improving the lives of the citizens of Lincoln. Congratulations on your retirement, and best wishes as you enter this exciting new chapter of your life.

Sincerely,



Jeanne Shaheen
United States Senator



Town of Lincoln

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



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

Lincoln Town Manager-Annual Report 2021

On October 8, 2021, Lincoln Town Manager Alfred “Butch” Burbank retired after nearly ten years of service. We thank Butch for his hard work and dedication to the Town of Lincoln during his tenure.

On December 13, 2021, I officially took the oath as Lincoln’s new Town Manager. I am a New Hampshire native born and raised in Southern New Hampshire. I attended Plymouth State University for my undergraduate degree, and received my Master’s degree in HR Management from Southern New Hampshire University.

Starting my municipal career shortly after college, I have worked towards positions of increased responsibility at the Towns of Campton and Waterville Valley. Most recently serving as Campton’s Town Administrator for the last six years. With the varying roles and responsibilities, I feel as if I have a well-rounded understanding of the intricacies of municipal government.

I’m looking forward to working with the community and the employees to implement innovative practices ensuring the Town of Lincoln moves forward with efficiency and transparency.

Please feel free to stop by Town Hall or reach out by phone or email with any concerns.

With Gratitude,

Carina Park

2021 Board of Selectmen Annual Report

After several years of delays and contractor problems, West St. has been completed with new water and sewer services and a rebuilt road. There is still some cosmetic work to do in the spring, but it is substantially complete.

While there has been no visible progress with the Riverfront Park project, we received a Brownfields grant that will create a cleanup plan and remediation process. It was well worth the delay to apply for this grant and wait for the approval.

The South Peak development put a critical section of Crooked Mountain Road onto their High-Pressure Zone (HPZ) as originally designed and approved instead of being on the Town's gravity system. This has freed up hundreds of thousands of gallons of water in the Forest Ridge tank that was previously unusable. There still remains a section of Crooked Mountain Road that needs to be connected to the HPZ, but no residential homes exist on that section of road.

The whole South Peak project was sold to a new developer who has been far more cooperative and reasonable than the previous owner. We were hoping this sale would put an end to the multiple lawsuits between the Town and the previous owner. Unfortunately, this is not the case. We continue to seek a resolution through a mediated settlement or a court ruling.

With the court system backed up, we have not made any substantial progress with the several lawsuits that remain from 2020: lawsuit by former Chief Smith, lawsuit by former police officer Wood, the Chenard junkyard lawsuit, and the lawsuit with Nelson Communications (original contractor for the West St. project).

While these lawsuits may not be apparent to most residents, they consume substantial time and expense from the Board of Selectmen and Town employees.

The Town had its 5-year revaluation in 2021. Many taxpayers saw their property values greatly increase over the 2016 values. The Town's total assessment is now over \$1B! The total revenue raised by the Town portion of the tax rate in 2021 is the same as in 2020. Overall, there was no increase in the Town portion of property tax!

After almost 9 years as the manager of Lincoln, Butch Burbank transitioned into retirement. We thank him for all he has done for our Town, and wish him well in the next phase of his life.

During his absence, the Town staff stepped up to take over some of his duties. They were greatly assisted by Selectperson Tamra Ham who was present at Town Hall on a daily basis filling in as needed. She went well above the normal duties of a Selectman, and helped the Town keep up with the workload, including preparing the draft budget.

With a very tight labor market, we were extremely fortunate to hire a new Town Manager who lives nearby and has the experience and skills to lead Lincoln through the upcoming years. The BOS is very excited as Carina brings a very valuable skill set and attitude that will greatly benefit our Town.

The BOS would like to thank all the Town employees, committee members, volunteers, organizations, trustees, and everyone who contributes to bettering our community. While sometimes the process is frustrating, we have built a strong community over the years and are fortunate to live in such a beautiful area.



Town Manager Burbank's Retirement Party at the Riverwalk's LaVista Restaurant on August 30, 2021. (L to R) Selectperson, Tamra Ham, Town Manager Butch Burbank, Selectman, OJ Robinson, and Selectman, Jack Daly.



Lincoln Police Department

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

Lincoln Police Department 2021 Annual Report

The year 2021 proved to be as complex as 2020. At the closing of last year's report, I mentioned that we were on the horizon of a vaccination for Coronavirus. The statement was meant to be positive in nature, so that many could get back to the things in life that they cherished. I could not have predicted that the words: "vaccination" or "mask" would become such contentious topics. These topics created a lot of public shaming and angst. Everyone has a right to their own opinions and thoughts. The blending one's rights and imposing their will on other people is where the rub lies. The mask wearing was supposed to be for the greater good, not infringe on one's rights. Oddly enough, when I see people go into a place where the majority of people are wearing masks, they too reach into their pocket and produce a mask. The bottom line is that we live together and should be looking out for one another (vaccinations or not, masks or not, mandates or not), basic humanity should prevail.

This year was a busy year to say the least. We were able to secure a grant opportunity through the New Hampshire Office of Highway Safety. These projects include; Drive Sober or Get Pulled Over, U Drive, U Text, U Pay and Join the Clique. We completed our Radio Reprogramming Grant/Project through the NH Department of Safety and Homeland Security. The Department was notified at the end of December 2021 that we were selected to receive a Body Worn Camera Grant through the Bureau of Justice Assistance, Office of Justice Programs, Department of Justice and Justice & Security Strategies. Essentially, the program is for small, rural and tribal agencies. In short, they were impressed by our agencies commitment to its Body Worn Camera Program.

We continued our commitment to the town wide communicates improvement plan. We added all new MDT's (Mobil Data Transmitters) to each patrol vehicle. These new computers allow the officers to receive and check on open calls for service. They are able to scan licenses and registrations for immediate entry into our records management system. They also have the ability to issue a printed summons on the spot. This provides a greater opportunity for officer safety, as dispatch is able to locate the officer through GPS. We recently finished our second full year dispatching for the Woodstock Police Department, and recently signed on for two more years. With the help of Loon Mountain and the US Forest Service, we were able to have some obstructions removed from our Loon Mountain tower/repeater location. This, in theory, should improve our daily communications reliability.

We were able to make some upgrades to our equipment, to include patrol rifles and tactical medical kits. We made improvements to our physical location by adding bullet resistant glass in communications. This was long overdue and a welcome addition to the PD. This year we retained a vehicle to give us seven cruisers. This was needed, as we added two new officer positions in 2021.

Lincoln Police Department

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

This was a rather unusual year in that we had a turnover of two dispatchers, two officers and a retirement of an officer. If you add that with the two new positions, that required us to fill 7 positions. As of this writing, we have most of the positions filled. This was an undertaking, as we are facing the same difficulty as the private sector in finding the work force. I would like to take a moment and congratulate Sgt. Michael Stevens on his retirement. Sgt. Stevens spent 20 years of his career serving the Town of Lincoln. I would also like to congratulate the promotion of Officer Scott L. McKinley to Lieutenant. Lt. McKinley is a community-oriented officer with over 30 years of law enforcement experience.

This year we worked with several outside agencies on several cases to include the NH Liquor Commission, NH State Police and the Central NH Special Operations Unit. Our alcohol compliance details resulted in 10 liquor law violations at establishments that sell alcohol, whether that be a restaurant or point of sale location for alcohol. We had several high-profile cases such as domestic violence with reckless conduct involving a firearm, untimely deaths and a rash of motor vehicle breaks resulting in arrests.

We continue to work closely with The Woodstock Police Department. This includes co trainings with firearms and taser classes, as well as, working together for manpower needs such as, the presidential visit and general calls for service.

I want to thank my entire staff for their commitment and professionalism shown throughout the year. This is not an incredibly popular time to be in law enforcement. They come to work, hold the line and protect our citizens on a daily basis. I would also like to thank the selectmen and the town for their support during these difficult times. Let's look forward to a healthy 2022 and make sure to look out for one another.

Sincerely,

Chad M. Morris
Chief of Police

Emergency Management 2021 Annual Report

Navigating all things Covid, 2021 was an interesting year. The year started with vaccination clinics to support large groups, and finished with booster shots being provided by local Rx locations. We have adapted as the year progressed and made changes to policy following DHHS and CDC guidance.

We forged ahead with Hazardous Mitigation Planning for the town. Hazardous Mitigation Planning helps communities identify long term strategies to reduce exposure to future risks from natural hazards. We were able to secure a grant from NH Department of Safety, Division of Homeland Security to offset the cost of the program. Local stakeholders along with our Emergency Management team participate in meetings to help identify and plan for natural hazards that are more probable in our environment. These meetings occur monthly and are progressing well. We anticipate the plan will be completed and ready for submission during the first quarter of 2022.

The next project up for 2022 is the Local Emergency Operations Plan. “Jurisdictions must develop their own basic plan and emergency support functions which reflect their hazards, define their capabilities, describe their emergency management systems and inform their citizens as to how their elected officials will act when responding to and recovering from disasters within their communities.” We anticipate the timeline for completion will be the end of 2022, beginning of 2023.

As most of you are aware, communications in our area can be unreliable. Specifically, cell phone coverage, and in our case radio communications. These beautiful White Mountains tend to interrupt our communications. We took the first step towards simulcasting. Simulcasting is a way to send a transmission which can reach several tower locations and hopefully get to the receiver. Depending on the sender’s location, it may hit one tower but not another. Essentially it improves the odds of sending and receiving radio communications. The first step in this project is identifying radio tower locations and connectivity. Next comes the infrastructure and obviously the cost. This will continue to be a work in progress.

We continue to 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 lincolnnhpd.org and look on the home page for RAVE Mobility and Smart 911.

Respectfully Submitted,

Chad M. Morris
Emergency Management Director



Lincoln Fire Department

2021 Annual Report

Lincoln Fire Department had a very busy year responding to 183 calls for service which included 65 fire alarm activations; 31 motor vehicle accidents, 2 building fires and 36 medical assists, just to name a few.

This year Ryan Baker and I completed Firefighter 2 at the North Country Training Facility located in Bethlehem. Six of our firefighters had signed up to take an EMT Basic course at Lin-wood Ambulance, however, the course was rescheduled to February of 2022. This year I have added four new members and they are doing outstanding.

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

The town is experiencing a tremendous increase of new second homes being built as well as a new hotel on Main Street, and the Riverwalk Resort will be breaking ground on their second phase in April of 2022. With all of this growth, there is an increased need for inspections, which will be handled with the assistance of the Fire Marshals Office for the hotel projects, and my Deputy Chief and I will do the single-family homes.

Please check the manufacture date on your smoke detectors and CO detectors, and if they are 10-years old, they have met their life expectancy and should be replaced.

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

Respectfully submitted,

Ronald Beard

Chief Ronald Beard





2021 Health Officer Annual Report

As Health Officer, I am a member of the NH Health Officers Association (NHHOA). 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 short amount of time.

This year has been very challenging for everyone due to the pandemic. I have dedicated a lot of hours keeping up with the CDC's COVID guidance. I have also taken many calls throughout the course of the year about the current guidance in effect at the time of the call.

Now that there are booster shots available and the state is hosting multiple booster blitz clinics, everyone should be able to get their COVID vaccination in a timely fashion. Any questions, please always feel free to call me.

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

Despite a brief flurry of wildfire activity across the state this spring, the summer and fall months saw weather conditions which kept the fire danger consistently at low levels. 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. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

The long lasting drought effects in Coos County are showing some minor signs of improvement but a good portion of northern Coos remains in the abnormally dry category with the northeastern portion still remaining in moderate drought. While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or 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.

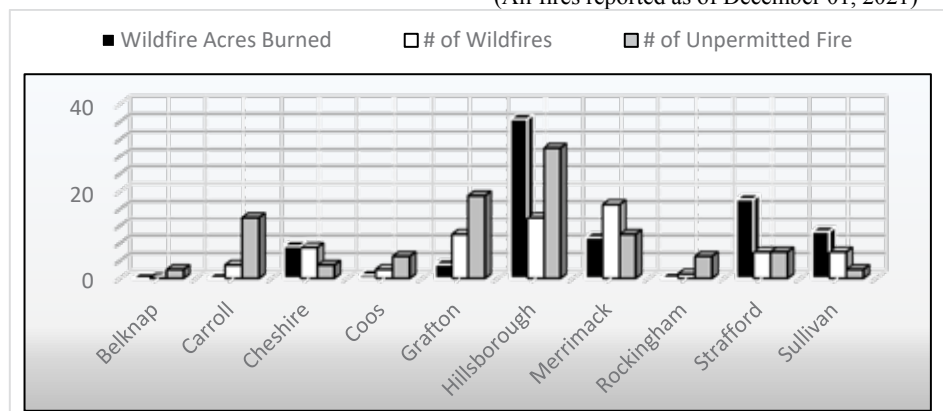
"Remember, Only You Can Prevent Wildfires!"

As we prepare for the 2022 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department 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/nhdf/. For up to date information, follow us on Twitter and Instagram: **@NHForestRangers**



2021 WILDLAND FIRE STATISTICS

(All fires reported as of December 01, 2021)



*Unpermitted fires which escape control are considered Wildfires.

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2021	66	86	96
2020	113	89	165
2019	15	23.5	92
2018	53	46	91
2017	65	134	100

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
1	81	25	0	7	1	4	2	41

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



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



2021 Annual Report

52 years of service for the volunteers of Linwood Ambulance to the towns of Woodstock and Lincoln

2021- the pandemic continues. Linwood Ambulance continues to meet the challenges and stress of working in the high-risk environment of an infectious disease. Our 42 volunteers continue to bravely respond to all calls for service protected by N95 masks and vaccinations. We have only had a single case of a provider getting COVID-19 on the job despite providing emergency medical care to COVID positive patients more than weekly. Our volunteer providers have stepped up to the increased cleaning, infection control procedures, and training.



Our call volume in 2021 surpassed **all** previous service records with an increase of 15.8% over last year. But the number of calls for evaluation and care on scene without transport to a hospital were also up. This type of call is unreimbursed care provided by Linwood Ambulance as a service to the community and is hitting our budget hard. We also continue to see increasing simultaneous calls requiring two or all three ambulances to be crewed and responding simultaneously to different calls. Our off-duty local volunteers drop whatever they are doing, at all hours, and respond to the emergency needs of our neighbors and visitors.

This year, thanks to donations and grants; we have been able to remount our two oldest ambulance modules on new 2021 chaises; effectively giving us two new trucks at half the price of entirely new ambulances. We now have two 2021 ambulances, one of which is four-wheel drive, and a 2017 ambulance.

Linwood Ambulance continues to help with the public health emergency by our providers placing over 12,000 vaccinations in arms at clinics both in town and at locations around eastern Grafton County. Please help keep each other safe by getting fully vaccinated and wearing tight fitting N95 masks anytime you are in public.



Our community education section is still providing Cardiopulmonary Resuscitation (CPR) and Stop the Bleed training to various groups and businesses as part of our Heart Safe Community project. This project has been benefiting the community for over 15 years by placing and maintaining automated defibrillators (AEDs) and providing CPR training since 2005! We have 68 AEDs around the two towns. CPR and the use of public access AEDs are credited with saving the life of 92,000 people in the United States every year. Linwood Ambulance spends about \$5000.00 each year maintaining these lifesaving defibrillators. Some of these AEDs are at the end of their service life. If you are interested in getting a new AED for your businesses or home or need to replace one at the end of its life, please call us. We get AEDs for you at a reduced state bid price.

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



Your skilled emergency medical providers are:

David Aibel	Tyler Clark	Dave Kraus	Bonnie Stevens
Laura Aibel	Katlin Donoghue	Michelle Lennox	Billy Sullivan
James Allison	Jane Durning	Donna Martel	Marti Talbot
Ethan Baker	Matthew Dutilly	Bill Mead	Ben Thibault
Jamie Bariteau	Kara Field	Marshall Miller	Robert Wetherell
Jean-Miguel Bariteau	Andrew Formalarie	Matthew Pasciuto	Jim Winslow
Ryan Barron	Megan Gaite	Todd Robinson	Lisa Kelley-Zolot
Amanda Bennett	Darlene Goodbout	Christine Shaw	
Lizzie Bullard	Jason Grey	Amy Snyder	
Jon Bouffard	Patrick Griffin	AJ Sousa	In Memoriam:
Ken Chapman	A. Dale Hutchinson	Jeffrey Spielberg	Steve Bomba

Board of Trustees:

Meg Haase- President	Ron Beard	Tom Sabourn
Stephen Tower- Vice President	Faith Desjardins	Paula Strickon
Ken Chapman- Treasurer	Jennifer Franz	Deb Woodman
Ivan Strickon- Secretary	Scott Rice	Rodney Felgate- Emeritus

Please be safe and keep your loved ones safe by wearing an effective tight fitting face mask over your mouth and nose and by keeping your distance from those that don't. **Please get fully vaccinated against SARS-COV-2.**

On behalf of our Board of Trustees and all our skill medical 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 and emergency telecommunicators we are part of your essential emergency response when you need to dial 911 for assistance.

David Tauber
Chief



WELFARE DEPARTMENT

ANNUAL REPORT 2021



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.

Although it is *not* often widely recognized, unsheltered homelessness, substance abuse, food insecurity, insufficient funds to purchase life-saving medications, and mental health/substance use disorders have been part of the landscape of New Hampshire for well over a decade. In some cases, communities may have had some awareness of a thinly veiled problem, yet it appears that it has taken a crisis to amplify its prominence. Suddenly this year there were new risks and extreme needs that required expedient action with little access to immediate resources upon exhaustion of COVID relief funds. There appears to be a universal consensus that the biggest challenge faced by all regions of the state during the pandemic has been the lack of affordable housing. I was unable to utilize new resources provided by federal funding during the pandemic, including new funds for rapid rehousing or rental assistance programs, when there continued to be limited available housing in our community and across the state, as well as a backlog within the local agencies tasked with disbursing the federal funds needed to prevent evictions.

Welfare Expenditures 2021

Welfare Assistance	Current Year Budgeted	Current Year Expenditures	Balance Remaining	Percentage Expended	Prior YTD Exp.
Rent Assistance	\$3,000	\$1,942	\$1,058	64.73%	\$400
Food/Medical/Etc.	\$675	\$239.38	\$435.62	35.46%	\$541.50
Electric Assistance	\$1000	\$117.46	\$882.54	11.75%	\$137.24
Fuel Assistance	\$1000	\$122.36	\$877.64	12.24%	\$0.00
NH GAP Host Fee	\$125	\$0.00	\$125	0.00%	\$122.36
Total Welfare Assistance	\$5,800	\$2421.20	\$3378.80	24.83%	\$1201.10

More than any experience in our recent history, the COVID-19 pandemic has shown how critical stable affordable housing and livable wages are to the health and wellbeing both of individual citizens and our community as a whole. We have an opportunity to capitalize on the growing recognition of the essential role that housing plays in the health and wellbeing of all communities. How New Hampshire responds to this crisis in its own urban and rural communities will set the stage for what homelessness looks like for post-pandemic years ahead at the local level, and hopefully begin to model the state and community that we ALL wish to be a part of: one that prioritizes affordable housing, livable wages, affordable medications, and mental health resources for all of our citizens.

In responding to these new barriers in access to services, I understood the critical role of strong, and sometimes new partnerships between non-profit providers, the business sector, government leaders, the faith community, philanthropic organizations, and community volunteers. **To all of you in OUR community**, I truly thank you for your support with my endeavor to help our most vulnerable residents that are both young and old alike. The infrastructure to support this population has been lacking, and the pandemic has exposed all the fissures that already existed in our current and fragile homeless and housing system. All too quickly these fissures were amplified to catastrophic levels within days of the pandemic, and suddenly many of our towns across the state experienced a widening of the societal gap that existed between those with a home, and those who are homeless.

The scope of human services is broad and comprehensive, 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, Town of Lincoln Welfare Director

2021 Annual Report Town of Lincoln Department of Public Works

Winter of 2021 kept us busy contending with multiple small storms. We were able to do repair work on our equipment in between these multiple weather events.

Spring was busy for the department. We completed all of the street sweeping and sand cleanup on town properties. We were able to get all of the street painting completed as well. We applied concrete sealer on the sidewalk concrete tip downs, as well as the concrete sidewalks. We had multiple cemetery internments to do in the spring as well. We also cleaned all of the town storm drains.

In the summer, the West Street Road work and utilities project began. AJ Coleman Construction from Conway was awarded the bid for this project. We also assisted the Recreation Department with replacement of the entire snowmaking line up at the Kanc Rec Ski Slope. We cut all of the brush along the sewer lagoon levee; which is done every 2 to 3 years by hand. We also did more work in the cemetery this summer, and began resetting another section of uneven ground and headstones. We will complete this project in the spring of 2022. We purchased and installed the last two (2) crosswalk RRFB's on Main Street. This completes this project with every crosswalk on Main Street having an RRFB. We started a road reconstruction project on Lower Black Mountain Road. This summer prior to grinding the road, we removed all of the sewer manhole castings. We also replaced two cross culverts with the help of Lincoln Trucking and Excavation. The road was then ground, graded, compacted, and base asphalt was installed. We will adjust all of the sewer manhole castings, and do some more drainage work prior to the top coat of asphalt. This work will be completed in the early summer of 2022.

We replaced one of the river intake pumps that failed. During this process, we cleaned the wet well the pumps sit in. We also did our annual hydrant flushing, with half in the spring, and the other half in the fall. The Water Department also cleaned and exercised 75 water main gate valves. We replaced several curb stops in town as well. During the summer, the Water Department went up to the Loon Pond Dam and ground out and sealed all new shrinkage cracks.

Fall continued to be busy, as we worked hard to get as much work done prior to winter setting in. We prepared Recycle Road for reconstruction. We had the road ground, graded, compacted, and paved. We assisted the Recreation Department with installing a new concrete floor in the old barn at the Community Center. The West Street project has reached substantial completion. Finish pavement was installed in time for winter. In the spring of 2022, Coleman

Construction will be back to complete punch list items in order to complete this project. We would like to thank the residents of Lincoln and West Street for their continued support.



Respectfully Submitted,

Nate Hadaway
Director of Public Works

Town of Lincoln/Woodstock Solid Waste Facility

2021 Annual Report

This was our busiest year to date at the facility. We processed 724.56 tons of construction/demolition material, up 34.33 tons from last year. We processed 186.25 tons of comingle recycling material, up 1.69 tons from last year. We processed 1,044.01 tons of municipal solid waste, up 126.57 tons from last year.

We changed our handling of scrap steel this year. We now contract with Gilpatric Recycling. This change has cleaned up the yard tremendously, as we now place the scrap into a roll of container. With this change, we are averaging around \$600.00 per week revenue.

This year we were able to use capital improvement funds to rebuild Recycle Road leading into the facility. This was a long overdue improvement. We will continue with repaving the rest of the area around the facility in 2022. Since the roadway is much smoother, it is easy to get moving faster. We would like to ask the residents to please keep your speed down to ensure a safe visit to all.

I would like to thank John, Russ, Joe, and Scott for the professional and efficient job they do in the daily operation of the facility. I would also like to thank the residents of Lincoln and Woodstock for their support.

Respectfully Submitted,

Nate Hadaway
Director of Public Works
Town of Lincoln





Lincoln-Woodstock Recreation Department

2021 Annual Report



2021 Year in Review:

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, and the open gym programs, we were able to once again offer many of our programs and events. We are grateful to our staff and coaches for working with us to safely offer youth basketball, the after school program, T-ball, Softball and Baseball, Adventure Camp, Kanc Kamp, Co-ed Summer pick up soccer program, fall youth soccer, as well as to safely operate the Kanc Ski Area. Several of our events that occurred during 2021 were the: 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, the Youth Fishing Derby, the Memorial Day Yard Sale map event, the "Bike Week" bike-a-thon, and the Just-4-Kids Shopping event.

7th Annual Community Fest Event: The 7th annual Community Fest Event was modified to include: The Lin-Wood Friends of Recreation's Annual Memorial Golf Tournament, the Town of Woodstock's band concert at Solder's Park, the pancake breakfast, and the community kickball game. We hope to see you all at the 8th annual event in 2022!

Story walk along the Pemigewasset trail: The LWRD continued to partner 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 week 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 – Phase 1A was scheduled to begin in 2021, 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. The "good" news is that we were selected as a brownfields funding site from the EPA, and they have started the site assessment work. We are hopeful that the project will be ready to move forward by fall 2022.

Father Roger Bilodeau Community Center Building – During 2021 the Garage/ storage building was re-done with a new level concrete floor, painted walls, new shelving, and soon to be installed due to manufacturing delays, a new garage door. As part of this process we rented a construction dumpster and storage/ pods and went through each item in the building. We are thankful for Casey Murphy's 7th grade health classes for helping to move and sort each of these items, and to the Lincoln Public Works crew for helping with the larger items, painting of the interior, and with constructing the new storage shelving. In the main building we are grateful to

Ryan Fairbrother for constructing our afterschool program dividers. The kids are loving that they can safely see each other during snack time!

Lincoln-Woodstock Community Garden- Had boxes re-built by Rotary's Interact club, and a new stone pavers/ walkway installed by the Adventure Campers.

The Kanc Recreation & Ski Area –A huge thank you to all of those that helped with our Kanc Ski area replacement snowmaking pipe: Taylor Beaudin & Lincoln Trucking and Excavating; Loon Mountain for their skidder rental & Ken Mack for staff training & supplies; Casey Caulder & Caulder Construction for ledge removal; RND Welding Inc. for the welding; the Lincoln Public Works Crew, Mike Harrington, and Ryan Smith for his hard work & coordinating this project! Thank you to Colten Harriman for his Eagle Scouts project of a donated Gaga Ball pit for the Kanc. Recreation Area!

Lincoln-Woodstock Community Ballfield – New infield mix was added, for this facility, and new bases were purchased to be installed in the spring.

Lin-Wood Food Pantry – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2021! 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.

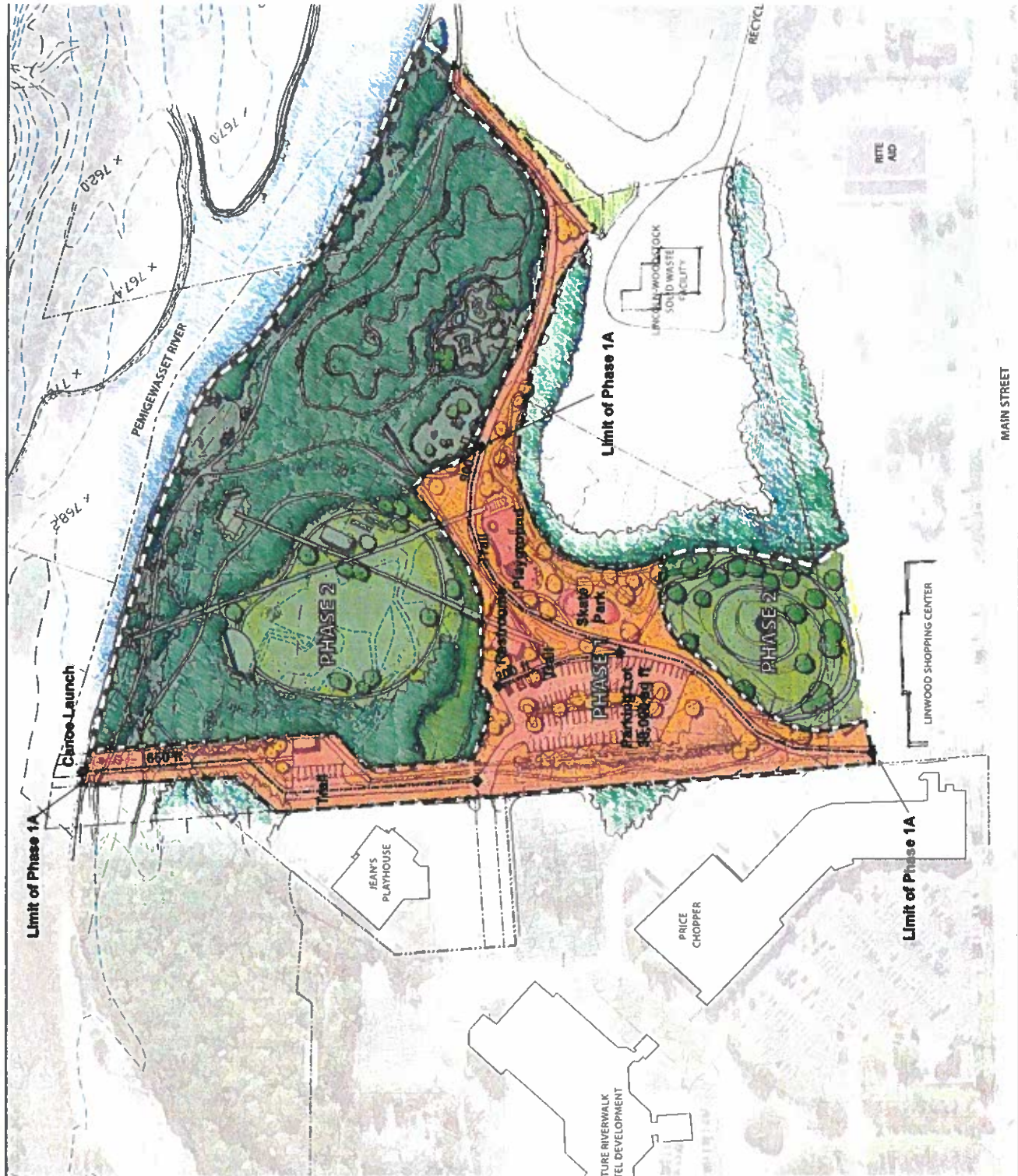
Linwood Friends of Recreation – 2021 officers: President - Charyl Reardon; Vice-President - Heather Krill; Treasurer – Tammy Ham; Secretary – Kara Sellingham. This group coordinates and staffs many fundraising and community events throughout the year. This year we safely modified and held the Kanc-a-thon, Community Wide Yard Sale event (map style), the Youth Fishing Derby, The Memorial Golf Tournament, the Halloween Candy Drive, and the Just for Kids Shopping event. They also held a Bike-a-Thon as part of the “Bike Week Event”, and helped with the LinWood Skate Park’s fundraising. 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.

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





PHASE I

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

PHASE II

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

IVERFRONT PARK / MASTER PLAN

4COLN.NH

MAY 8, 2017
Revised JANUARY 19, 2018

PHASING DIAGRAM



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 investment in the region, as we work to connect businesses and people to create a thriving community.

Over the past year we have worked to serve businesses better in response to the ongoing COVID-19 pandemic, knowing that “normal” looks a little different for all of us.

The Chamber is committed to:

- **Sharing business resources** to all community members
- **Stimulating the local economy** by spotlighting area businesses and promoting area activities and attractions
- **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

We were proud to bring back a couple of our special events in 2021 including our Murder Mystery Event, which was held virtually this year, and our annual Labor Day Rubber Ducky Regatta. The Regatta takes place in the town of Woodstock and is one that locals and visitors rally around year after year. This fun family-friendly event supports our scholarship fund, which is awarded each year to a graduating Lin-Wood High School senior.

This is YOUR AREA CHAMBER! You can help make this a stronger community and destination. We invite you to join us at our Chamber events, help promote the Chamber and other area events, participate in committee meetings, and share your input so we can serve you (and the community) better.

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

WesternWhiteMtns.com
Phone: 603-745-6621 | Email: Info@WesternWhiteMtns.com
Physical: 159 Main Street, North Woodstock, New Hampshire 03262
Mailing: P.O. Box 1017, Lincoln, New Hampshire 03251

Lincoln Public Library 2021 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 the library's significance to the community, and try to highlight the special or unusual.

Our Library continued to serve our community every single day, in every way we could. We used our mission statement 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".

To begin the year, the Library continued to offer curbside service until May of 2021, at which time we opened the library to in person visits which were very well received and appreciated by everyone.

In February, we replaced 3 of our older public access computers to better service the needs of the patrons. In July, we installed Fiber Optic Cable to increase our bandwidth for a faster internet connection.

We received two grants, one from the State Library which enabled us to expand our outside programming through the purchase of EZ Up tents, and 2 new picnic tables and umbrellas. Also, a grant from the New Hampshire Humanities Council to purchase addition (PPE) personal protective supplies.

Our Friends of Lincoln Library continued to support the library by sponsoring a matching grant from the Pilcrow Foundation to allow us to receive \$1200.00 worth of brand-new children's book, and we hosted an Open House to allow the public the opportunity to see them on display. They also sponsored 3- \$100 cash prizes for our Gingerbread House Competition in December.

In addition, we received a \$5000.00 grant from the Association of Rural and Small Libraries, a division of the American Library Association, and \$10,000 from the New Hampshire Charitable Foundation to purchase equipment for a makerspace in the library.

Our SRP reading program was shifted to completely outside events which we co-sponsored with our neighboring Moosilauke Library.

In September, we had the 25-year-old roof replaced, and it looks beautiful.

High School classes from Lin-Wood School came over and signed up for their own library cards. It was a welcomed sight to introduce them to their library.

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.

We are your Library, and we are here to welcome you. Stop by and say hello.

Respectfully submitted,

Carol Riley, Library Director





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 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. For additional information, please contact the staff or visit us at www.nccouncil.org.

In 2021 North Country Council undertook the following activities in the region:

Coordinated the Transportation Advisory Committee (TAC) and held six (6) meetings to discuss regional transportation issues and identify priority projects for funding opportunities.

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.

Continued the effort to develop and update the Regional Transportation Plan, which will identify the transportation-related needs, and opportunities of the region to support projects.

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.

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 developing a website to provide information on scenic touring along the byways. <https://www.northcountrybyways.org/about>

The Council participated in statewide efforts such as Statewide Bicycle and Pedestrian Plan, Alternative Transportation Planning, and the Mobility Management working group and provided input about our communities and needs to be incorporated in plans and considered.

Conducted over 150 state and local traffic counts throughout the region as part of the regional Transportation Data Collection Program.

Completed over 150 stream crossing assessments on a multi-year project in the Saco River watershed aimed at better understanding flood vulnerability and aquatic habitat barriers.

Developed Community Data Profile and several guidance documents.

Coordinated six (6) North Country Comprehensive Economic Development Strategy Committee meetings (CEDS) for the Economic Development District. The meetings focused on connecting pandemic resources into the region, learning about innovative strategies for recovery, and sharing regional information. The CEDS committee hosted six (6) presentations on housing, outdoor recreation, resiliency & recovery, environmentally friendly lighting, funders roundtable, and rural innovation redefined. The Committee reviewed and placed 3 projects on the CEDS Project Priority List.

The Council in collaboration with NH Housing Authority, and Stepwise Data completed the North Country Housing Needs Analysis. Which identified seven (7) key issues and nine (9) recommended strategies to meet our region's housing challenges based on recent data and the experiences of residents, businesses, and housing professionals in the region.

Launched a group effort with all nine (9) NH Regional Planning Commissions and the Office of Planning and Development to create a shared methodology and begin a coordinated update to each region's Housing Needs Assessment. The Assessments aid municipalities in complying with RSA 674:2, III(l), and will include an assessment of the need for housing for persons and families of all levels of income.

Represented the community and economic development needs of the region in discussions with state agencies and federal representatives to advocate for increased resources and programming to better meet needs and opportunities.

Continued to support North Country Rising, an initiative through the Council aimed at building up our region's community capitals focused on a collaborative approach to recovery and resiliency during the time of COVID.

Continued to implement the Regional Brownfields Program through funding from the United States Environmental Protection Agency (EPA). For more information on brownfields and the regional Brownfields Assessment.

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) & State of NH Bureau of Economic Affairs (BEA) in providing development assistance to potential and awarded grantees. In 2021 the Council provided pre-project development coaching to over 20 potential NBRC grantees.

Provided technical support to communities relating to municipal land use regulations, best practices, and planning opportunities.

Continued to assist Coos County with the Coos County Broadband Committee as well as providing technical support to the Carroll County Broadband Committee

Collaborated with other Regional Planning Commissions 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 \$75.00 per book).

Annual Report 2021

Since 1915, the University of New Hampshire Cooperative Extension (UNH Extension) has improved people's lives by providing research-based information and non-formal education programs on topics important to people across the state. UNH Extension works in four broad topic areas: Youth and Family Development, Community and Economic Development, Natural Resources and Food and Agriculture. Below are some program highlights for 2021 from the staff at the Grafton County Extension.

- 4-H youth were excited to return to the North Haverhill Fair this year to showcase some of their many projects and animals. The Carved Pumpkin Display at the Grafton County Complex featuring pumpkins carved by nursing home residents and 4-H families was another highlight to the year.
- Chronic Disease and Chronic Pain Self-Management programs continued to be offered online.
- Nutrition Connections, Master Gardener interns and the Pemi Youth Center (PYC) partnered to create a garden space behind the PYC in Plymouth. The youth learned about gardening and cooking the vegetables they grew.
- Work continued with local communities as part of a Building Community Resilience grant, addressing current needs and preparing for new opportunities and challenges.
- Chainsaw safety training and several wildlife workshops were held throughout Grafton County.
- Woodlot visits on over 8500 acres were done to assist landowners with forest management goals.
- The final session of a collaborative 4-part cover crop workshop series was a well-attended farmer meeting in the field behind the farmstand at the Grafton County complex, where cover crops had been planted.
- Contacts with farmers, food processors and restaurants were made at farmers markets where Extension provided resources and information on food safety. Our popular S.A.F.E. online trainings continued to be offered.
- The Spirit of New Hampshire Volunteer Service Award was presented to the Mount Sacred Heart Garden Volunteers, which include several Grafton County Master Gardeners, for their work sustaining a 10,000 square foot garden at their facility in Littleton. The garden provides produce for the North Country's food pantries year-round.

Visit our website, Extension.unh.edu for more information on programs and upcoming events.

Respectfully submitted: Donna Lee, UNH Extension County Office Administrator



AMMONOOSUC COMMUNITY HEALTH SERVICES, INC.

Dear Selectboard:

Ammonoosuc Community Health Services Inc. (ACHS) is requesting an appropriation in the amount of \$600 (Six Hundred Dollars) from the Town of Lincoln for 2022. This amount will help us continue to provide high quality healthcare to our 93 Lincoln patients and to reach more of those in need of our services.

Last year, ACHS stood up COVID19 vaccine clinics at our sites that served thousands of area residents. Our healthcare team worked weekends and evenings, inside and outside, as well traveling to area businesses - all in the name of stopping the spread of this disease and helping to keep as many residents as we could healthy. As we continue to navigate the pandemic, we'll need your continued support. Ever-changing protocols and procedures, staffing needs and supply issues, complicate our day-to-day business, putting additional stress on our employees and patients. These are stressors all businesses and organizations are facing, yet in healthcare it feels particularly daunting. Despite these challenges, ACHS continues to assist your residents with their everyday primary, behavioral, and dental health care needs. Your investment in ACHS helps us to continue to provide **comprehensive primary preventive health care to anyone, regardless of their ability to pay - pandemic or not.**

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.

ACHS Services Provided

- COVID19 Vaccines and 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 Fiscal Year - 2020

- Number of Unduplicated Clients Served: Medical 9,565, Dental 924, Behavioral 764
- Number of Visits: Medical 29,054, Dental 1,787, Behavioral 5,325
- Client/Payor Mix: 17.8% Medicaid, 34.8% Medicare, 7.4% Uninsured, 40% Insured
- Value of discounts provided in our Prescription Assistance Program: \$164,298
- Value of discounted health care services (Sliding-Fee) provided to our patients: \$736,434 total; Medical - \$253,932, Behavioral Health - \$260,782, Dental - \$44,628, Behavioral Health - \$225,605, Pharmacy - \$44,420

Town Statistics - Lincoln

Total # of Patients – 93
Total # of Medicaid Patients – 9
Total # of Medicare Patients – 28
Total # of Self-Paying Patients – 5
Total # of Sliding Fee Scale Patients – 5

We appreciate your continued support. Respectfully submitted,

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

Ivy Pearson
ACHS Board President



GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. REPORT 2020/21

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, 2020 through June 30, 2021, 223 older residents of Lincoln were served by one or more of the Council's programs offered through Linwood Area Senior Services or RSVP. ServiceLink assisted thirty-seven Lincoln residents:

- Older adults from Lincoln enjoyed 839 balanced meals prepared by GCSCC's staff.
- Staff completed 2,075 wellness calls to homebound Lincoln residents.
- Lincoln residents were transported to health care providers or other community resources on 120 occasions by our lift-equipped bus.
- They received assistance on 196 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 376 hours of volunteer service.

The cost to provide Council services for Lincoln residents in 2020-21 was \$95,065.48.

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



North Country Home Health & Hospice Agency

2021 Annual Report - Town of Lincoln

North Country Home Health & Hospice Agency provides quality services that include Hospice, Home Health, Palliative, and Long-term care. Within these services we also provide nursing, rehabilitation, social services, and homemaking in 51 towns, covering all of Coos County and northern Grafton County and we've just expanded our territory south to Plymouth, NH. In 2021, for the Town of Lincoln, we provided Home Health services to 51 patients, cared for 7 patients on Hospice and 11 patients on Long Term Care.

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, nurse practitioners, nurses, social workers, home health aides, spiritual counselors, 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. Our focus is to get patients back to their baseline utilizing our nursing team and therapists. Over the past year the demand on the hospitals has been so great that we have functioned at a higher capacity in order to provide decompression for the hospitals to free up much needed beds. This has led to an increased acuity of Home Health patients that we have never experienced before.

Long-Term Care provides home health aide, homemaking and companion services to those who are unable to perform essential activities of daily living such as bathing, dressing, meal preparation and household tasks independently. The primary reason for these services is to support individuals who have physical, medical, or mental limitations and cannot perform these basic needs any longer on their own. These services play a critical role in assisting the elderly and disabled to remain in their own homes and to avoid re-admissions to the hospital and to prevent long-term institutionalization.

Our Palliative Care Program is a new program that started as a pilot in 2019. The program started with 5 patients and has grown to now include 65 active patients. Our Palliative Care program is primarily home based; meaning, that our APRN and Social Workers visit patients in their homes to discuss their serious illness, advanced care planning, code status, goals and wishes and most of all- what is important to them. The target patient is anyone with a serious illness, it does not have to be terminal like Hospice requires. The scope of patients is broad and we have found that Palliative Care services are much needed, especially in our service territories. NCHHA provides Home Health services to patients that are recovering from an illness and are expected to get better and we provide Hospice services to patients with a terminal illness; but there is a gap in between these two programs and Palliative Care provides a bridge for the patients that have a serious illness, but are not ready for Hospice services yet.

North Country Home Health & Hospice Agency and our Board of Directors are extremely grateful to the Town of Lincoln for its continued 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.

Respectfully,

Courtney Piana, Community Relations & Development Coordinator



North Country Home Health & Hospice Agency

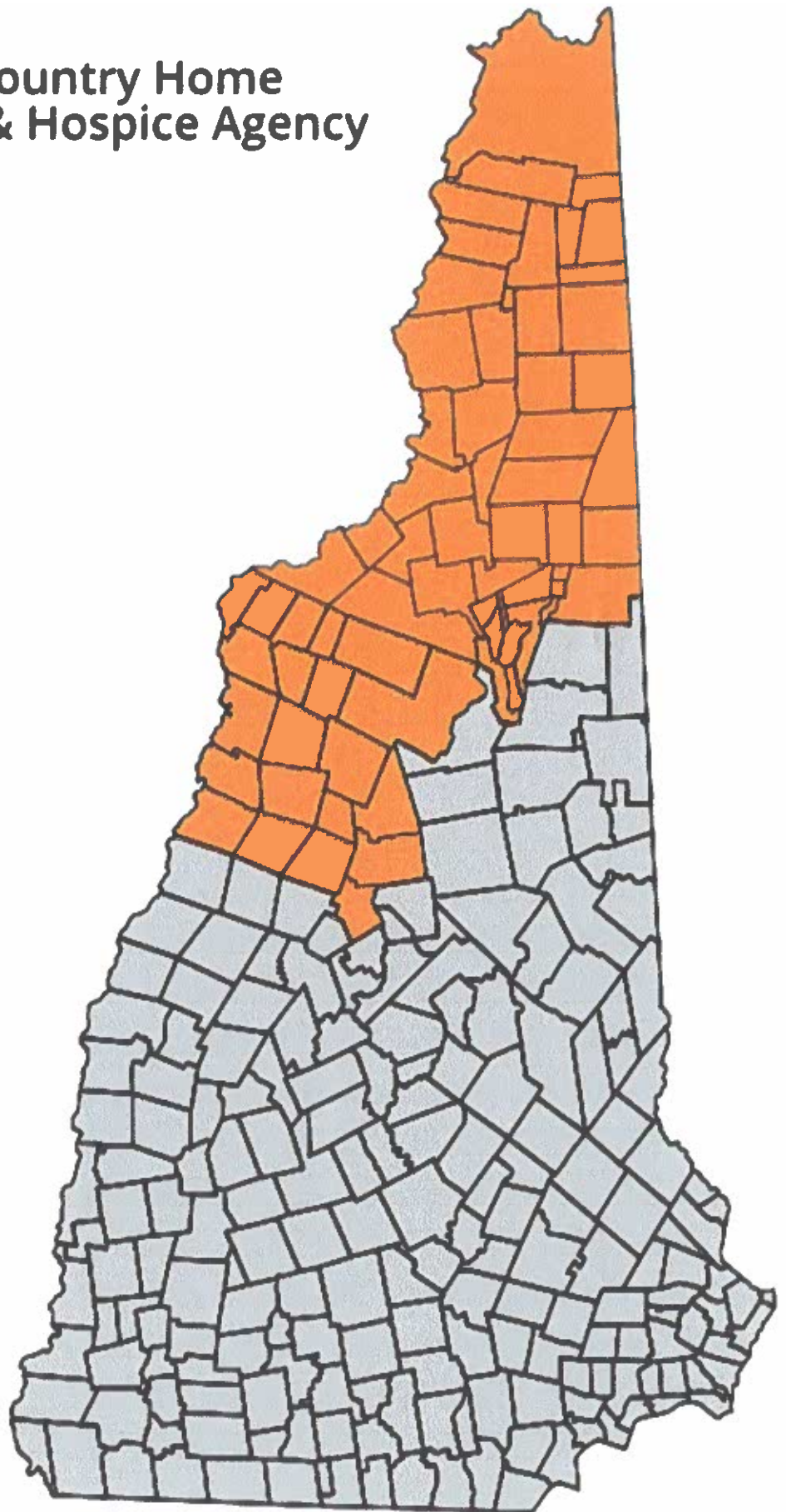
SERVICE AREA

North Country Home Health
and Hospice Agency

536 COTTAGE STREET
LITTLETON, NEW HAMPSHIRE 03561
(603) 444-5317
FAX: (603) 444-0980

NCHHHA.ORG

Bath	Milan
Benton	Millsfield
Bethlehem	Monroe
Berlin	Northumberland
Cambridge	Odell
Campton	Orford
Carroll	Piermont
Clarksville	Pike
Colebrook	Pittsburg
Columbia	Plymouth
Dalton	Randolph
Dixville	Rumney
Dummer	Shelburne
Easton	Stark
Ellsworth	Stewartstown
Errol	Stratford
Franconia	Success
Gorham	Sugar Hill
Haverhill	Thornton
Jefferson	Warren
Kilkenny	Wentworth
Lancaster	Whitefield
Landaff	Woodstock
Lincoln	Woodsville
Lisbon	
Littleton	
Lyman	





September 24, 2021

Town of Lincoln
148 Main Street
Lincoln, NH 03251

Dear Board of Selectmen,

On behalf of our patients, community based Board of Directors and staff, I would like to extend our thanks for your support to ensure the economically challenged folks in your community have access to needed primary health care services. As you prepare your budget for the coming year, Mid-State requests that you consider including a **\$380** town contribution to support a portion of the charity health care services Mid State provides to your citizens in need.

Of the \$270,850 in unreimbursed charity care Mid-State provided in the region over the past year, a total of **\$920** in charity care was provided to residents in Lincoln.

Mid-State provided **38 charity care visits** over the past year to Lincoln residents. A **\$380** investment by the Town helps support those Lincoln residents in need. A more detailed report of Mid-State's contributions to your community is enclosed for your review.

As the only independent, charity-based, primary care practice in the area, Mid-State is guided by its mission of providing sound medical, oral health, behavioral health, and recovery services to the community, accessible to all regardless of the ability to pay. Mid-State and its staff are steadfast in their commitment to deliver essential health services to those in need. When your community helps support our work, our entire community, even our most vulnerable, are able to stay healthier.

As you are aware, many of our neighbors face financial challenges every day. We recognize and value the role the leadership in your town plays in doing its very best to assure responsible taxation in your community. We hope you find our request for support reasonable and responsible in light of the number of charity care visits your community was provided in the past year.

We invite you to view our 2020 Digital Annual Report on our website under the "About Us" tab in the "Community Resources" Section in case you would like additional information about Mid-State Health Center's programs, services, facility and staff.

Thank you for your consideration. Your contributions have a direct effect on Mid-State Health Center's ability to continue giving quality, integrated health care to those in your community who are unable to pay for these services. to those in your community who are unable to pay for these services.

Sincerely,

Robert MacLeod
Chief Executive Officer

Mid-State Health Center | midstatehealth.org

Plymouth Office (Mailing Address): 101 Boulder Point Drive, STE 1, Plymouth NH 03264 | P: 603-536-4000 | F: 603-536-4001

Bristol Office: 100 Robie Road, Bristol NH 03222 | P: 603-744-6200 | F: 603-536-4001

RISE Recovery Services at Whole Village: 258 Highland St, Plymouth NH 03264 | P: 603-271-6300 | F: 603-536-4001



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 **\$270,850** 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, and their families, reach their optimal health. Mid-State continued to respond to the COVID-19 pandemic, offering both testing and vaccination. We continued to help those foods insecure by providing food security resources to those who need it most. In addition, our most recent efforts include the expansion of our childcare center, soon to be Little Antlers Learning Center, with an anticipated slate in the winter of 2021, that will provide many local families with high-quality childcare, and the ability to reenter the workforce.

Services 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
- Food Assistance – through our Feed the Need program
- Enrollment Assistance for the Marketplace, Medicare and Medicaid
- Same Day Access and Acute Care
- Childcare – offsite location moving to Tenney Mountain Highway in Plymouth

Mid-State's Year in Review (June 30, 2020 – July 1, 2021)

- Number of Visits:
 - Medical: 26,321 Dental: 5,451 Behavioral Health: 2,677 Telehealth: 11,138
- Uncompensated charity care provided:
 - Total Amount: \$270,850 Number of Patient Encounters: 3,584

Town of Lincoln Usage Statistics (June 30, 2020 – July 1, 2021)

- Total number of patients: 161
- Total number of charity care recipients: 6
- Total in uncompensated charity care provided: \$920



TOWN OF LINCOLN

148 Main Street
P.O. Box 25
Lincoln, New Hampshire 03251



RIVERSIDE CEMETERY TRUSTEES ANNUAL REPORT 2021

Riverside Cemetery has completed the Phase 2 restoration project of the “old section,” and installed foundations under many of the headstones. This section will be finished in the spring of 2022 with the loaming and seeding.

The Trustees would like to thank everyone who worked tirelessly on this project, and on the continued maintenance that takes place all season long.

Our Administration/Maintenance Building is now complete. The new sign, paved sidewalk and flagpole all compliment the entrance to the cemetery.

The Trustees would especially like to say a special “Thank You” to all of the taxpayers for their continued support in making and keeping our cemetery as beautiful as it is!

Respectfully Submitted:

Peter Govoni

Peter Govoni
Cemetery Trustee

James “Mike” Conn

James “Mike” Conn
Cemetery Trustee

William Conn

William Conn
Cemetery Trustee



Thomas F. O'Brien Way Dedication

Captain Thomas F. O'Brien Commemoration Ceremony
Sunday, November 14, 2021



Resident Michael Dovholuk thanked the Board of Selectmen, Town Staff, and the Lincoln-Woodstock Rotary's Interact Club for all of their support and assistance in his endeavor to have a plaque made commemorating Lincoln resident, Captain Thomas F. O'Brien that is displayed at the entrance to the O'Brien Avenue footpath.

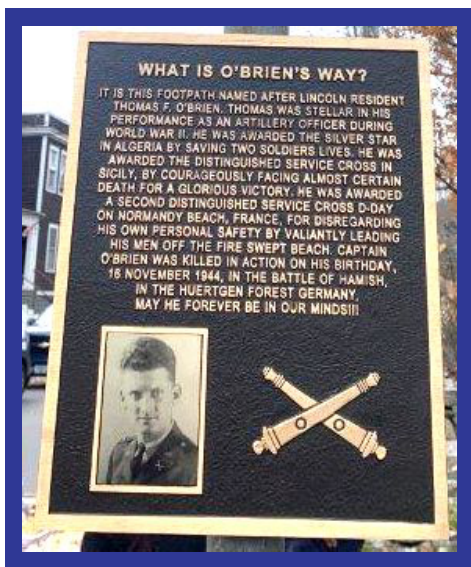
O'Brien's Way Footpath Plaque:

What is O'Brien's Way? It is this footpath named after Lincoln resident, Thomas F. O'Brien. Thomas was stellar in his performance as an artillery officer during World War II. He was awarded the Silver Star in Algeria by saving two soldiers lives. He was awarded the distinguished service cross in Sicily by courageously facing almost certain death for a glorious victory. He was awarded a second distinguished service cross on D-Day on Normandy Beach, France, for disregarding his own personal safety by valiantly leading his men off of the fire swept beach. Captain O'Brien was killed in action on his birthday, 16 November 1944 in the battle of Hamish, in the Huertgen Forest of Germany. May he forever be in our minds!!!



The Board of Selectmen publicly commented that it is refreshing to see a resident take control and reach out to the community to bring an idea to life! Chairman Robinson

explained that during his tenure as Selectman, many a people have come before the Board asking/telling them that they should or need to "do something", and Mike saw an opportunity and something that needed to be done that was beneficial to the town, and *he* took the initiative and reached out to community partners and got it done! The board thanked Mike for a great job in bringing this all to life!



Planning and Zoning Department Annual Report for 2021

The year 2021 was busy for the Planning and Zoning Department, the Planning Board and the Zoning Board of Adjustment (ZBA). In 2021 the Planning Board had 24 meetings and the Zoning Board of Adjustment had 7 meetings. Even the Board of Selectmen got in on the land use action in 2021 when it was asked to make a determination about whether to permit an expansion of a prior nonconforming use in a setback area.

Although the COVID-19 pandemic continued throughout 2021, as summer approached, the staff began to work in the office again with an abundance of caution, wearing face masks, exercising social distancing, getting vaccinations when they became available and encouraging members of the public to deliver documents by mail and in the outside drop box and to attend meetings virtually over the ZOOM platform. When not at work people stayed close to home isolated with the members in their family “pods”.

In 2021 Planning Board and ZBA meetings continued as wholly virtual meetings using the ZOOM platform. Later in the year, in mid-June, despite the appearance of the more contagious and more deadly Delta variant, the NH State Governor did not elect to continue the State of Emergency that authorized municipalities to hold fully virtual meetings. Subsequent meetings were hybrid meetings, where a quorum of the members of the boards had to be physically present in the Town Hall Conference Room, but other members could attend virtually. Board members who were ill or had compromised immune systems or had family members with compromised immune systems attended via the ZOOM platform. Applicants, appellants, abutters and the public were encouraged to attend via ZOOM. Space in the large conference room for participants was limited to 6 to 8 participants due to six-foot social-distancing requirements.

Board members, staff and the public were required to be masked while in the building and to stay socially distanced. Again, on multiple occasions board members and 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. On December 1st the first confirmed case of Omicron variant that is between 2 and 4 times more transmissible than the Delta variant was detected in the US. By the end of 2021, the Omicron Variant was the predominant variant in the US with 1,240 new infections in the State of New Hampshire during the week of December 31, 2021. By the end of December 2021, 277,00+ people from NH had experienced COVID infections and 2,223 deaths were due to COVID with 9,204 current cases at the time of the writing of this report. By the end of 2021, most Town Office staff members had experienced the loss of someone they knew due to COVID, either a family member or in their circle of friends and neighbors.

Many thanks 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 out sick. A heart-felt thanks to Fire Chief/Health Officer/Code Enforcement Officer Ron Beard who continued to facilitate each and every ZOOM meeting, including uploading the meetings to YouTube.

The other notable development in 2021 (like 2020) was the huge increase in the number of inquiries associated with people’s grand ideas about potential development and building projects.

These inquiries were followed up by applications. The number of inquiries and applications that came in were difficult to stay on top of given the logistical limitations caused by the pandemic and the sheer number of inquiries. Many people bought homes or lots, and then called to ask questions.

The pandemic ignited a housing boom all over the country last seen in 2006, however, this time the mortgages are stricter, down payments were higher and a tight supply supported higher prices. The supply-demand imbalance continued to heat the market, with many buyers offering sales bids that were higher than the asking price. Tight inventory and low mortgage rates, similar to national housing market trends, were fueling the rise in Lincoln home prices. Actually, very few lots or homes in second home developments in Lincoln even had a mortgage. People who owned second home lots in Lincoln wanted to build a safe house away from the more densely populated urban areas and paid cash. Much of the additional demand on the Planning and Zoning staff was related to potential buyers who wanted to ask questions prior to buying that house or lot or building that new house, hotel or hospital facility.

The pandemic building boom was not limited to the Town of Lincoln, but evident all over the State of NH and other rural areas in the rest of the nation. For example, staff that worked for the State of New Hampshire's E911 Department was reassigned to work for other inadequately staffed State agencies like issuing COVID relief checks to taxpayers; consequently, delays in all state services were experienced, like obtaining E911 address assignments, DES permits, AoT permits, and NH DOT driveway permits. The disruption in the global supply chain also had a tremendous impact on the ability of contractors to get building supplies to build those homes and caused those contractors, in turn, to put tremendous pressure on the staff to "hurry up!"

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

2020	2021	Planning Actions
4	6	Complaints (These became too numerous to track separately. Many complaints were not logged this year, but rather made a part of the eventual permits or applications in follow-up.)
15	6	Conceptual Presentations
6	2	Demolition Permits
2	3	Developments of Regional Impact – including cell towers in other towns abutting Lincoln.
11	2	Driveway Permits – not related to Land Use Authorization Permits (LUPs). We no longer track driveway permits separately, as driveway permits are generally part of the LUPs. If the Driveway Permit is NOT related to an LUP to build a new structure, those permits are tracked separately.
42	23+	Inquiries Requiring Significant Research – became too numerous to track separately – paper & digital files created in response to inquiries were made part of later LUP or SPR files
11+		Land Use Compliance Certificates and Outstanding LUCCs (2014-2021). LUCCs are no longer tracked separately – LUCCs are part of LUP process.
79	62+	Land Use Permit Applications Granted/ Withdrawn/ Denied/ Referred to ZBA (many are still pending in 2022)

0	10	Shoreland Protection Act Permits – received from State and made a part of the LUP permit process
21	7	Sign Permits/reviewed/granted/denied/sent to ZBA
22	4	Site Plan Review Applications Submitted/ Follow-up/ Enforcement/ Extension/ Requests for Waiver
7	5	Special Event Permits
0	3	Waiver of Stormwater Management Ordinance
5	6	Subdivisions – Granted & Inquiries
2	4	Transient Vendor Permits
2	5	Voluntary Lot Mergers/ Research/ Requests for Reversal of Involuntary Lot Mergers – some ongoing over a period of years!
0	0	Sign Complaints resulting in letters of violation (versus compliance)
2	3	Alteration of Terrain Permits
0	2	NH Department of Environmental Services Matters (NH DES)
1	2	Logging without an Intent to Cut
1	0	Sale of Town Owned Land
1	*	Short Term Rentals Issues –Too numerous to count*
1	0	Waiver of Dimensional Requirements in Village Center (VC) District
2020	2021	Zoning Board of Adjustment Actions
5	9	Zoning Board of Adjustment Matters/ Continuations from prior years
1	0	Zoning Verification Letters

Planning Board

2021 - Amendments to the Land Use Plan Ordinance Adopted in 2021

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~~.)

2022 – Proposed Amendments to the Land Use Plan Ordinance (LUPO) in 2022:

The Planning Board recommends that the Town Meeting adopt the following amendments to the Land Use Plan Ordinance at the Annual Town Meeting on March 8, 2022:

Article 02: Planning – Change Jurisdiction to Permit Expansion of Nonconforming Uses

LUPO, Article III APPLICABILITY AND NON-CONFORMING USES

Section C. NON-CONFORMING USES. Change the Board having jurisdiction to determine whether or not to permit an expansion of a nonconforming use from Board of Selectmen to Zoning Board of Adjustment.

Recommended by the Planning Board.

Article 03: Planning – Add Definitions to Land Use Plan Ordinance

LUPO, Article IV DEFINITIONS. Add the following definitions to the Land Use Ordinance: Campground or Camping Park, Disturbance, Manufactured Housing, and Manufactured Housing Parks.

Recommended by the Planning Board.

Article 04: Planning – Expand Number of Zoning Districts where Manufactured Housing and Manufactured Housing Parks is a permitted use

LUPO, Article VI DISTRICT AND DISTRICT REGULATIONS.

Manufactured Housing: Currently, Manufactured Housing is treated as a single-family residence under “Residential Uses” and is allowed in only 3 of the 7 zoning districts: General Use (GU) District, General Residential (GR) District and Rural Residential (RR) District. The proposed amendment would allow Manufactured Housing in 5 of the 7 zoning districts. The proposal is to allow them in the Village Center (VC) District and the Village Residential (VR) District as well.

Manufactured Housing Parks: Currently Manufactured Housing Parks is not defined or listed as a permitted use in any zone in the LUPO. Propose to treat Manufactured Housing Parks as a “Business Use” and allow Manufactured Housing Parks in 4 of the 7 zoning districts. The proposed amendment would allow Manufactured Housing Parks in the General Use (GU) District, Village Residential (VR) District, General Residential (GR) District and Rural Residential (RR) District.

Recommended by the Planning Board.

Article 05: Planning - Proposed Amendments to Stormwater Management Ordinance

(SMO):

SMO, Article III APPLICABILITY.

The requirements of this ordinance shall apply to:

- B. All developments (as defined in Article IV.A of the Town's Site Plan Review Regulations and also in Article IV of the Town's Land Use Plan Ordinance) and residential lots which disturb either:
1. Changed from ~~15,000 Square Feet~~ to 17,000 Square Feet.
 2. Changes from ~~50%~~ to 55% or more of the square footage of the lot (even if less than ~~15,000~~ total square feet *changed to* 17,000 total square feet.)

Add Paragraph C.

- C. **Disturbance** – Means filling, grading, dredging, mining, excavation, construction, removal of topsoil, removal of stumps, stockpiling of earth material, or any other activity that results in a temporary or permanent change to the preexisting ground conditions or contours, or both.

Recommended by the Planning Board.

Reasons for the Proposed Amendments:

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

Article 02: Planning – Change Jurisdiction to Permit Expansion of Nonconforming Uses

LUPO, Article III APPLICABILITY AND NON-CONFORMING USES

Section C. NON-CONFORMING USES. Change the Board having jurisdiction to determine whether or not to permit an expansion of a nonconforming use from Board of Selectmen to Zoning Board of Adjustment.

The reason for this proposed change is that in 2021, a property owner wanted to expand a portion of his home that was in the front setback area, substantially increasing the size of the nonconformity and per the LUPO he was directed to appeal to the Board of Selectmen rather than the Zoning Board of Adjustment.

Placing the jurisdiction of such an appeal with the Board of Selectmen is not the normal process. The Zoning Board of Adjustment is better equipped to handle such appeals. The Board of Selectmen is not. Only two (2) towns in the entire State of NH have created this unusual role for the Board of Selectmen – both zoning ordinances were written by someone from the North Country Regional Planning Commission back in 1986. It only made sense to make an appeal of this type go through a more normal process and appeal to the ZBA and not the Board of Selectmen.

Article 03: Planning – Add Definitions to Land Use Plan Ordinance

LUPO, Article IV DEFINITIONS. Add the following definitions to the Land Use Ordinance: **Campground or Camping Park**, **Disturbance**, **Manufactured Housing**, and **Manufactured Housing Parks**.

The reason for this proposed change is that in 2021, an applicant came in to ask about taking a grandfathered manufactured housing park and turning it into a camp ground. Neither of these

terms is defined in the Land Use Plan Ordinance. After going back and forth about what the difference was between a campground, a camping park, manufactured housing and a manufactured housing park, the Planning Board decided it would be best to define these terms and looked to the State statutes for those definitions.

The Planning Board also wanted to add the definition of “Disturbance” to clarify what is meant in the Stormwater Management Ordinance (see below) and they wanted to include the same definition in the Land Use Plan Ordinance.

Article 04: Planning – Expand Number of Zoning Districts where Manufactured Housing and Manufactured Housing Parks is a permitted use

LUPO, Article VI DISTRICT AND DISTRICT REGULATIONS.

Manufactured Housing: Currently, Manufactured Housing is treated as a single-family residence under “Residential Uses” and is allowed in only 3 of the 7 zoning districts: General Use (GU) District, General Residential (GR) District and Rural Residential (RR) District. The proposed amendment would allow Manufactured Housing in 5 of the 7 zoning districts. The proposal is to allow them in the Village Center (VC) District and the Village Residential (VR) District as well.

Manufactured Housing Parks: Currently Manufactured Housing Parks is not defined or listed as a permitted use in any zone in the LUPO. Propose to treat Manufactured Housing Parks as a “Business Use” and allow Manufactured Housing Parks in 4 of the 7 zoning districts. The proposed amendment would allow Manufactured Housing Parks in the General Use (GU) District, Village Residential (VR) District, General Residential (GR) District and Rural Residential (RR) District.

The reason for these two (2) proposed amendments is to provide an opportunity for people to create affordable or lower cost housing.

The cost of housing in Lincoln has skyrocketed. There is no low-cost or affordable rental and owned housing for families, for workers, or anyone else. At this time, there is very little or no affordable or low-cost housing in the Town of Lincoln.

The Planning Board thought that if the Town allowed manufactured housing in five (5) of the seven (7) zoning districts that perhaps people might be able to afford to create additional low cost or affordable housing.

The Planning Board thought that if they allowed manufactured housing parks in four (4) of the seven (7) zoning districts and treated a “manufactured housing park” like a regular permitted “business use” that would mean that the maximum lot coverage criteria would apply to the project instead of the requirement that each manufactured home would be required to have a lot of land to support the home that meets the minimum lot size requirement for each individual manufactured home. By allowing this type of business use in four (4) of the seven (7) zoning districts, they hope that someone might be able to afford to create some manufactured housing parks to provide that type of affordable or lower cost housing.

Article 05: Planning - Proposed Amendments to Stormwater Management Ordinance (SMO):

SMO, Article III APPLICABILITY.

The requirements of this ordinance shall apply to:

- D. All developments (as defined in Article IV.A of the Town's Site Plan Review Regulations and also in Article IV of the Town's Land Use Plan Ordinance) and residential lots which disturb either:
 - 3. Changed from ~~15,000 Square Feet~~ to 17,000 Square Feet.
 - 4. Changes from ~~50%~~ to 55% or more of the square footage of the lot (even if less than ~~15,000~~ total square feet *changed to* 17,000 total square feet.)

Add Paragraph C.

- E. **Disturbance** – Means filling, grading, dredging, mining, excavation, construction, removal of topsoil, removal of stumps, stockpiling of earth material, or any other activity that results in a temporary or permanent change to the preexisting ground conditions or contours, or both.

Initially, the Stormwater Management Ordinance (SMO) was created to address severe flooding problems in a number of areas in Town caused by stormwater runoff from houses built on steep slopes. Contractors who were building homes on lots uphill from existing houses were diverting substantial volumes of water that was originally on their lots onto the land of their downhill neighbors. Those downhill neighbors bore the brunt of large volumes of that water diverted from the uphill lots, causing flooding damage and loss.

The SMO was enacted in 2015 and revised in 2017. Since that time the number of complaints of damages caused by new stormwater runoff has almost stopped.

However, a number of developers and contractors complained to members of the Planning Board that their applications for Land Use Authorization Permits were taking too long. In their opinion, the delay was caused because the Town Engineer had to review their site surveys submitted as part of their Land Use Authorization Permit application, indicating that they were not disturbing more than 50% of their lots. These developers thought they could avoid having to create a Stormwater Management Plan by stating that they were only going to disturb less than 50% (i.e., 49%) of the lot. Then when the Town Engineer reviewed their surveys, he frequently found that the measurements on the site survey were not accurate or the area of disturbance which would trigger the need for a stormwater management plan was improperly calculated to the benefit of the developer. After properly recalculating the area of disturbance, the Town Engineer would find that the area of disturbance was over the threshold "by just a little bit."

The developers did not want to submit a Stormwater Management Plan. The developers argued that they should be given a little more leeway. Initially, they wanted just enough leeway to get their water, sewer and utility lines in without having to create a Stormwater Management Plan.

The Planning Board empathized with their complaints and wanted to give the developers "a little something". In response to their complaints the Planning Board chose to recommend a higher threshold amount of 55% of the lot (instead of 50%) and less than 17,000 total square feet (instead of 15,000 square feet).

Zoning Board of Adjustment

In 2020, the ZBA had two (2) scheduled meeting (one was cancelled) and handled one (1) case. In 2021, the ZBA held seven (7) hearings for various matters including variances, special exceptions for signage, special exceptions, and waivers of dimensional requirements.

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 2021 Capital Improvement Plan Committee (CIPC) consisted of (1) Planning Board Representative Paul Beaudin, (2) Board of Selectmen Representative Jack Daly, (3) Budget Committee Representative James Spanos and (4) 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 seven (7) working sessions. The last meeting was held on October 5, 2021. They met with the Planning Board two times. On November 23, 2020 when the Planning Board held its final Public Hearing and voted to adopt the CIP for 2021. Thank you to everyone who worked on this large project.

The CIP report can be viewed in its entirety at 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 Steve Noseworthy for his four (4) years of service, one (1) year as an Alternate member and three (3) years as a regular Planning Board member. 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 only 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

Carole Bont
Town Planner



TOWN OF LINCOLN, NEW HAMPSHIRE
Regulations Relative to Permits for Short Term Rentals
Adopted July 13, 2020
Amended November 16, 2020
Amended October 4, 2021

The Town of Lincoln will allow Short Term rentals but wants to 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, or timeshare, or owner-occupied residential home, that is offered for a fee for less than 30 consecutive days per RSA 48-A:1.

The following are NOT considered “Short Term Rentals” and are NOT subject to the registration of Short-Term Rentals with the Town of Lincoln:

1. Any hotel or motel business where all units are owned and operated by the same entity.
2. Any condo-hotel that operates in a fashion similar to a hotel where all units that are made available for rent by the public are managed by an exclusive, on-site management company, with no units being offered to the public by individual unit owners.

Any hotel or motel that fits the above exclusions are asked to notify the Town in writing that they are not subject to the registration requirement.

On or before January 1, 2021, all Short-Term Rental units must be registered with the Town. A registration form is available online at www.lincolnnh.org or at the Town office. Upon registration, a Short Term Rental permit shall be issued.

There is a \$100 annual fee to register Short-Term Rental units per tax parcel.

The owner of any unregistered Short-Term Rental unit will be fined as follows starting April 1, 2021:

First offense from unit owner that was not sent a notice of this ordinance by the Town: written warning

First offense from unit owner that was sent a notice of this ordinance by the Town: \$100

Second offense, after allowing 10 days for registration since first offense: \$500

Additional offenses, after allowing 10 days for registration since second offense: \$1,000 each.

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 \$1,000 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

The signers of this document agree that electronic signatures, faxed signatures, scanned signatures, and/or copied signatures have the same binding effect as original signatures. This document can be signed in multiple parts and be considered a single signed document.

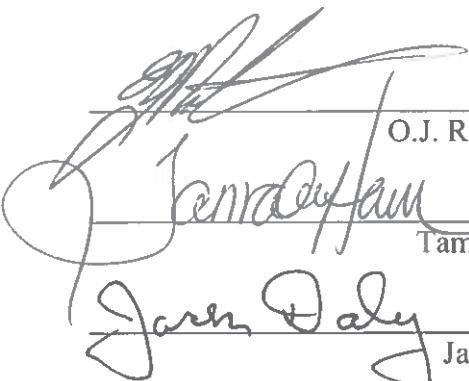
or overturn the revocation. If the revocation is overturned, the Selectmen can impose conditions upon the reinstatement of the permit.

Any comments or complaints related to Short Term Rentals can be submitted online at www.lincolnnh.org or at the Town Office.

Approved by the Town of Lincoln Board of Selectmen on July 13th, 2020.
Amended November 16, 2020 and October 4, 2021

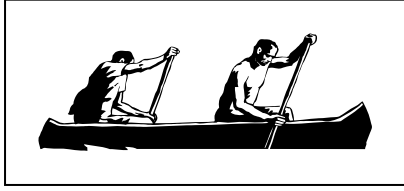
ORDINANCE REVIEWED AND APPROVED ON THIS 8TH DAY OF NOVEMBER, 2021

**By the Board of Selectmen of the
Town of Lincoln, New Hampshire:**



O.J. Robinson
Tamra Ham
Jack Daly

The signers of this document agree that electronic signatures, faxed signatures, scanned signatures, and/or copied signatures have the same binding effect as original signatures. This document can be signed in multiple parts and be considered a single signed document.



FROM: Pemigewasset River Local Advisory Committee

SUBJECT: 2021 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 as well as other Local Advisory Committees 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, the developer, and the property owner. Although we ourselves don't have the authority to approve or deny an application, our observations influence the action that is taken by DES.

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 2021, the pandemic continued to remain a great public safety concern, but that didn't seem to damper the number of projects that were brought to PRLAC's attention. Thankfully, PRLAC's membership remained in good shape, and we thank your town for providing knowledgeable and engaged representatives! Just a reminder that Select Boards of each of the PRLAC towns may appoint up to 3 members to the committee.

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 19th 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

CADY 2021 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 issues 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. Additionally, youth substance misuse in our local region has increased significantly, putting our children at an even greater risk of harm. The 2019 State of NH Youth Risk Behavior Surveys (YRBS) indicated our children are at high rates in suicidal ideation, sadness, and feelings of hopelessness. Post COVID-19, these numbers are expected to grow, as so many of our children are still 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.

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

Town of Lincoln New Hampshire



Historical Photographs



The Torch Wood Shop, Lincoln, N. H.



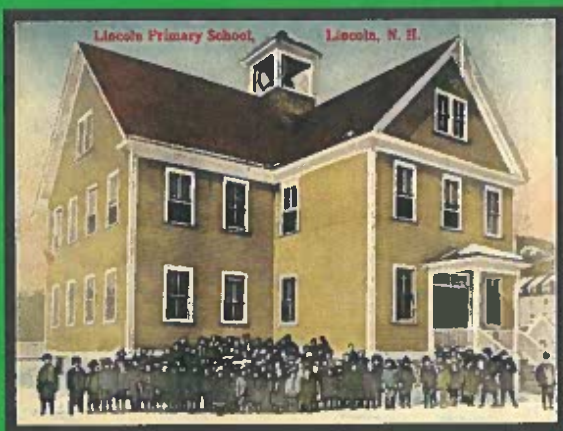
Opera House, Lincoln, N. H.



J. E. Henry & Sons Co. Store, Lincoln, N. H.



Pulp and Paper mills



Lincoln Primary School, Lincoln, N. H.



Henry's First Mill, c. 1896

TOWN CLERK'S REPORT

Annual Report 2021

(unaudited)

Cash on hand December 31, 2021	\$	250.00
2021 Motor Vehicle Registrations	\$	445,793.94
2021 Dog Licenses - Town of Lincoln Fees	\$	720.00
2021 Dog Licenses - State of New Hampshire Fees	\$	404.50
2021 Dog Fines	\$	-
2021 Vitals-Birth, Marr. & Death - Town of Lincoln Fees	\$	1,145.00
2021 Vitals-Birth, Marr. & Death - State of New Hampshire Fees	\$	2,650.00
2021 UCC Filings	\$	765.00
2021 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines	\$	860.11

TOTAL RECEIPTS \$ 452,588.55

Remittances to Treasurer

Cash on hand December 31, 2021	\$	250.00
2021 Motor Vehicle Registrations	\$	445,793.94
2021 Dog Licenses - Town of Lincoln Fees	\$	720.00
2021 Dog Licenses - State of New Hampshire Fees	\$	404.50
2021 Dog Fines	\$	-
2021 Vitals-Birth, Marr. & Death - Town of Lincoln Fees	\$	1,145.00
2021 Vitals-Birth, Marr. & Death - State of New Hampshire Fees	\$	2,650.00
2021 UCC Filings	\$	765.00
2021 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines	\$	860.11

TOTAL RECEIPTS \$ 452,588.55

Respectfully Submitted,

Kristyn Brophy
Town Clerk



FRIENDLY REMINDER

DOG LICENSES ARE DUE

BY APRIL 30, 2022

FEES – RSA 466:4

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

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

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

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

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

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

Kristyn Brophy, Town Clerk
Lincoln, New Hampshire 03251

TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2021

DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2020		
Property Taxes	#3110		510,540.00		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax	#3187				
Utility Charges	#3189				
Property Tax Credit Balance					
Other Tax or Charges Credit Balance		< >			
TAXES COMMITTED THIS YEAR				For DRA Use Only	
Property Taxes	#3110	13,188,799.00			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Other Charges					
OVERPAYMENT REFUNDS					
Property Taxes	#3110	43,013.41	5,531.00		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Prepayment		4,616.67			
Interest & Penalties - Late Tax		3,973.33	16,675.93		
Resident Tax Penalty	#3190				
TOTAL DEBITS		13,240,402.41	532,746.93	\$	\$

MS-61

TAX COLLECTOR'S REPORT
FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2021

CREDITS

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2020		
Property Taxes	\$9,972,471.86	\$511,889.00		
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest & Penalties	\$3,973.33	\$16,675.93		
Penalties				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Conversion to Lien (principal only)				
Prepay	\$4,616.77	(\$353.00)		
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes	\$216,795.01	\$4,485.00		
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	\$3,066,610.91	\$50.00		
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Property Tax Credit Balance**	(\$24,065.37)			
Other Tax or Charges Credit Balance**	< >			
TOTAL CREDITS	\$13,240,402.51	\$532,746.93	\$	\$

MS-61

TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2021

DEBITS

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2020	2019	2018	
Unredeemed Liens Balance - Beg. Of Year		\$85,375.10	\$55,529.95	
Liens Executed During Fiscal Year	\$134,788.58			
Interest & Costs Collected				
(After Lien Execution)	\$1,815.52	\$8,621.94	\$20,410.11	
Overpayment Refund			88.33	
TOTAL DEBITS	\$136,604.10	\$93,997.04	\$76,028.39	\$0.00

CREDITS

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2020	2019	2019	
Redemptions		\$66,755.80	\$38,565.51	\$55,618.28	
Interest & Costs Collected					
(After Lien Execution)		\$1,815.52	\$8,621.94	\$20,410.11	
Credit Balances		-10.07			
Abatements of Unredeemed Liens		\$169.87			
Liens Deeded to Municipality					
Unredeemed Liens		\$67,872.98	\$46,809.59		
Balance - End of Year					
TOTAL CREDITS		\$136,604.10	\$93,997.04	\$76,028.39	\$0.00

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

INTERIM TAX COLLECTOR'S SIGNATURE

Sandy H. H. H.

DATE 1/27/2022

MS-61

December Balance Sheet
Town of Lincoln New Hampshire
December 31, 2021

Submitted by: Janet Peltier
Town Treasurer

Bank Balances

Citizens Bank - Investment	1,394,889.30		
Citizens Bank - General Fund	-2,744.85		
Citizens Bank - Solid Waste	88,249.73		
Citizens Bank - Recreation	76,902.54		
Union Bank - Escrow	218,367.89		
Union Bank - Sewer Tap	557,861.57		
Union Bank - Water Tap	452,512.11		
Union Bank-Impact Fee	234,006.84		
NH PDIP - Investment	45.91		
NH PDIP - Sewer	500,248.41		
NH PDIP - Water	450,223.37		
		3,970,562.82	3,970,562.82

Fund Balances

General Fund/Police Detail	1,392,190.36		
Recreation	76,902.54		
Solid Waste	88,249.73		
Lease/Escrow	218,367.89		
Sewer Tap	1,058,109.98		
Water Tap	902,735.48		
Impact Fee	234,006.84		
		3,970,562.82	3,970,562.82

check:

0.00

**2021 Treasurer's Annual Report
January 1, 2021- December 31 2021**

<u>General Fund</u>	Balance 1-1-2021	\$ 3,961,483.17	Distribution of funds:	
	Received	\$ 14,262,198.88	Citizens Bank	\$ 1,392,144.45
	Disbursed	\$ (16,831,491.69)	NH PDIP	\$ 45.91
	Balance 12-31-2021	\$ 1,392,190.36		\$ 1,392,190.36
<u>Solid Waste Account</u>	Balance 1-1-2021	\$ 37,912.50		
	Received	\$ 50,337.23		
	Disbursed	\$ -	Citizens Bank	\$ 88,249.73
	Balance 12-31-2021	\$ 88,249.73		\$ 88,249.73
<u>Recreation Account</u>	Balance 1-1-2021	\$ 38,467.00		
	Received	\$ 38,435.54		
	Disbursed		Citizens Bank	\$ 76,902.54
	Balance 12-31-2021	\$ 76,902.54		\$ 76,902.54
<u>Escrow Account</u>	Balance 1-1-2021	\$ 109,771.54		
	Received	\$ 166,488.10		
	Disbursed	\$ (57,891.75)	Union Bank	\$ 218,367.89
	Balance 12-31-2021	\$ 218,367.89		\$ 218,367.89
<u>Sewer Account</u>	Balance 1-1-2021	\$ 793,833.90		
	Received	\$ 264,276.08	Union Bank	\$ 557,861.57
	Disbursed		NH PDIP	\$ 500,248.41
	Balance 12-31-2021	\$ 1,058,109.98		\$ 1,058,109.98
<u>Water Account</u>	Balance 1-1-2021	\$ 694,823.64		
	Received	\$ 207,911.84	Union Bank	\$ 452,512.11
	Disbursed		NH PDIP	\$ 450,223.37
	Balance 12-31-2021	\$ 902,735.48		\$ 902,735.48
<u>Impact Fee Account</u>	Balance 1-1-2021	\$ 157,896.08		
	Received	\$ 76,110.76		
	Disbursed	\$ -	Union Bank	\$ 234,006.84
	Balance 12-31-2021	\$ 234,006.84		\$ 234,006.84
		\$ 3,970,562.82	Total Cash 12-31-2021	\$ 3,970,562.82

Respectfully Submitted,

**Janet Peltier
Town Treasurer**

TOWN OF LINCOLN, NEW HAMPSHIRE
Financial Statements
December 31, 2020
and
Independent Auditor's Report

TOWN OF LINCOLN, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2020

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR’S REPORT	
MANAGEMENT’S DISCUSSION AND ANALYSIS	i-v
BASIC FINANCIAL STATEMENTS	
EXHIBITS:	
A Statement of Net Position	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
C-1 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	4
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	5
D-1 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
E Statement of Fiduciary Net Position - Fiduciary Funds	7
F Statement of Changes in Fiduciary Net Position - Fiduciary Funds	8
NOTES TO BASIC FINANCIAL STATEMENTS	9-35
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULES:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	36
2 Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability	37
3 Schedule of Town OPEB Contributions	38
4 Schedule of Changes in the Town's Total OPEB Liability and Related Ratios	39
5 Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability	40
6 Schedule of Town Pension Contributions	41
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	42-43

**TOWN OF LINCOLN, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2020**

TABLE OF CONTENTS (CONTINUED)

	<u>Page(s)</u>
SUPPLEMENTAL SCHEDULES	
SCHEDULES:	
A Combining Balance Sheet – Governmental Funds – All Nonmajor Funds	44
A-1 Combining Balance Sheet – Governmental Funds – All Nonmajor Special Revenue Funds	45
B Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds	46
B-1 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Special Revenue Funds	47

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, 2020, 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, 2020, 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 36-43 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
November 8, 2021

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years Ending December 31, 2020 and 2019

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the years ending December 31, 2020 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, 2020 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 and Capital Projects Bonds Fund which are considered major funds.

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

Notes to the Basic Financial Statements

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

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Lincoln as of December 31, 2020 and 2019 are as follows:

	Governmental Activities	
	<u>2020</u>	<u>2019</u>
Current and other assets:		
Capital assets	\$ 27,345,759	\$ 27,513,859
Other assets	8,635,425	7,769,385
Total Assets	35,981,184	35,283,244

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years Ending December 31, 2020 and 2019

					<u>2020</u>	<u>2019</u>
Long-term and other liabilities:						
Current liabilities					891,281	555,039
Long-term liabilities					7,741,105	6,993,439
Total Liabilities					8,632,386	7,548,478
Deferred inflows of resources					200,746	242,466
Net position:						
Net investment in capital assets					23,965,918	23,834,553
Restricted					102,929	89,172
Unrestricted					4,929,024	3,912,767
Total Net position					<u>\$ 28,997,871</u>	<u>\$ 27,836,492</u>

Statement of Activities

Changes in net position for the years ending December 31, 2020 and 2019 are as follows:

					<u>2020</u>	<u>2019</u>
Program revenues:						
Charges for services					\$ 648,043	\$ 660,962
Operating grants and contributions					300,227	80,615
Capital grants and contributions					72,465	-
Total Program revenues					1,020,735	741,577
General revenues:						
Property and other taxes					6,341,048	5,721,758
Licenses and permits					609,609	544,452
Intergovernmental revenue					104,714	104,926
Interest and investment earnings					121,245	82,761
Miscellaneous					149,927	109,610
Total General revenues					7,326,543	6,563,507
Total Revenues					8,347,278	7,305,084
Program expenses:						
General government					2,292,750	1,943,704
Public safety					1,810,750	1,429,269
Highways and streets					954,927	1,190,558
Health and welfare					110,439	105,765
Sanitation					674,254	1,122,835
Water distribution and treatment					665,073	519,514
Culture and recreation					569,032	639,360
Interest and fiscal charges					106,602	113,614
Total Expenses					7,183,827	7,064,619
Change in net position before gain/(loss) on disposals					1,163,451	240,465

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years Ending December 31, 2020 and 2019

Gain/(Loss) on disposal of capital assets		(2,072)	12,025
Change in net position		1,161,379	252,490
Net position - beginning of year		27,836,492	27,584,002
Net position - end of year		\$ 28,997,871	\$ 27,836,492

Town of Lincoln Governmental Activities

As shown in the above statement the Town experienced an increase in financial position of \$1,161,379 on the full accrual basis of accounting in 2020, a 4% increase over 2019.

The General Fund shows a fund balance of \$6,088,955 this includes capital reserve and expendable trusts fund balances of \$4,473,888. This represents a \$1,024,342 increase in fund balance from the prior year. Most of this increase is the result of less expenditures due to Covid-19 and an increase in revenue.

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 \$161,136. This was primarily due to licenses and permits and miscellaneous income.

During the year, the original budget decreased by \$1,306,927. This decrease is the result of capital outlay.

The Town under spent its budget by \$450,199. The largest savings were recognized in general government, highways and streets, and culture and recreation.

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.

New flooring was installed for the gym, hall and bathrooms at Community Center Building (split with Town of Woodstock). A new HVAC System installed at the town Library. A new 2020 Polaris-R21TAA99A1 Side by Side was purchased to be used in both the Public Works and Recreation Departments. Other new vehicles purchased were 2020 Dodge Durango for Fire Dept, 2020 Ford Super Duty Pickup for Public Works and a 2020 Dodge Durango for Police Dept.

Long-Term Obligations

During FY 2020 the Town had a reduction in general obligation bonds of \$644,377 and a reduction in capital leases of \$18,846. There was an addition to notes payable and the State of NH Revolving Loan was closed. 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, 2020 and 2019

Economic Factors

In 2020, the development of housing, mostly upscale residential, adding \$3.3 million to the total valuation of property in Lincoln. There are large projects, two hotels and a Medical/Urgent Care Facility, that have come before the Planning Board that will likely continue the increasing valuation in 2021 and beyond.

The lawsuit filed by Theodore P Smith v Town of Lincoln was filed on November 26, 2018 and is scheduled for trial in 2021-2022. The lawsuit filed in 2019, Nelson Communications v Town of Lincoln regarding West Street is still on going. The lawsuit filed in 2019, Jeannine Wood vs. Town of Lincoln is still on going. The Town settled with Public Service Co of NH – DBA Eversource Energy, for 12 Lodge Road, (trans lines) for tax year 2016 & 2017.

Other potential lawsuit settlements are still pending as the Town enters 2021.

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, 2020

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 2,031,479
Investments	5,907,651
Taxes receivable, net	439,864
Accounts receivable	92,748
Due from other governments	76,683
Notes receivable	87,000
Total Current Assets	<u>8,635,425</u>
Noncurrent Assets:	
Notes receivable	300,000
Capital assets:	
Non-depreciable capital assets	3,913,369
Depreciable capital assets, net	23,132,390
Total Noncurrent Assets	<u>27,345,759</u>
Total Assets	<u>35,981,184</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB liability	29,254
Deferred outflows related to pension liability	929,284
Total Deferred Outflows of Resources	<u>958,538</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	156,987
Accrued expenses	99,050
Due to other governments	10,824
Deposits	40,225
Current portion of bonds payable	430,000
Current portion of notes payable	136,800
Current portion of capital lease payable	17,395
Total Current Liabilities	<u>891,281</u>
Noncurrent Liabilities:	
Bonds payable	1,870,785
Notes payable	786,102
Compensated absences payable	150,856
OPEB liability	278,701
Net pension liability	3,763,380
Total Noncurrent Liabilities	<u>6,849,824</u>
Total Liabilities	<u>7,741,105</u>
DEFERRED INFLOWS OF RESOURCES	
Taxes collected in advance	28,117
Deferred inflows related to OPEB liability	68,050
Deferred inflows related to pension liability	104,579
Total Deferred Inflows of Resources	<u>200,746</u>
NET POSITION	
Net investment in capital assets	23,965,918
Restricted	102,929
Unrestricted	4,929,024
Total Net Position	<u>\$ 28,997,871</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, 2020

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 2,292,750	\$ 21,133	\$ 44,442		\$ (2,227,175)
Public safety	1,810,750	38,267	185,735		(1,586,748)
Highways and streets	954,927	1,365	36,484	\$ 72,465	(844,613)
Health and welfare	110,439				(110,439)
Sanitation	674,254	274,370			(399,884)
Water distribution and treatment	665,073	41,430	33,566		(590,077)
Culture and recreation	569,032	271,478			(297,554)
Interest and fiscal charges	106,602				(106,602)
Total Governmental Activities	<u>\$ 7,183,827</u>	<u>\$ 648,043</u>	<u>\$ 300,227</u>	<u>\$ 72,465</u>	<u>(6,163,092)</u>
General Revenues:					
Property and other taxes					6,341,048
Licenses and permits					609,609
Grants and contributions:					
Municipal aid					15,883
Rooms and meals tax distribution					88,454
Railroad tax					377
Interest and investment earnings					121,245
Miscellaneous					149,927
Loss on disposal of capital assets					(2,072)
Total General Revenues and Loss on					
Disposal of Capital Assets					7,324,471
Change in Net Position					1,161,379
Net Position at beginning of year					27,836,492
Net Position at end of year					<u>\$ 28,997,871</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LINCOLN, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2020

	General Fund	Capital Projects Bonds Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,690,217		\$ 341,262	\$ 2,031,479
Investments	4,514,743		1,392,908	5,907,651
Taxes receivable, net	439,864			439,864
Accounts receivable	92,748			92,748
Due from other governments	76,683			76,683
Due from other funds		\$ 161,241	26,342	187,583
Total Assets	<u>6,814,255</u>	<u>161,241</u>	<u>1,760,512</u>	<u>8,736,008</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 6,814,255</u>	<u>\$ 161,241</u>	<u>\$ 1,760,512</u>	<u>\$ 8,736,008</u>
LIABILITIES				
Accounts payable	\$ 148,362		\$ 8,625	\$ 156,987
Accrued expenses	47,772			47,772
Due to other governments	10,824			10,824
Due to other funds	187,583			187,583
Deposits	40,225			40,225
Total Liabilities	<u>434,766</u>	<u>\$ -</u>	<u>8,625</u>	<u>443,391</u>
DEFERRED INFLOWS OF RESOURCES				
Uncollected property taxes	262,417			262,417
Taxes collected in advance	28,117			28,117
Total Deferred Inflows of Resources	<u>290,534</u>	<u>-</u>	<u>-</u>	<u>290,534</u>
FUND BALANCES				
Nonspendable			72,953	72,953
Restricted	5,484	161,241	24,492	191,217
Committed	4,621,376		1,654,442	6,275,818
Unassigned	1,462,095			1,462,095
Total Fund Balances	<u>6,088,955</u>	<u>161,241</u>	<u>1,751,887</u>	<u>8,002,083</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,814,255</u>	<u>\$ 161,241</u>	<u>\$ 1,760,512</u>	<u>\$ 8,736,008</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, 2020

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 8,002,083
--	--------------

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.	27,045,759
---	------------

Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	262,417
---	---------

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.	387,000
--	---------

Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.

Deferred outflows of resources attributable to OPEB liability	29,254
Deferred outflows of resources attributable to net pension liability	929,284
Deferred inflows of resources attributable to OPEB liability	(68,050)
Deferred inflows of resources attributable to net pension liability	(104,579)

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	(2,300,785)
Notes payable	(922,902)
Capital lease payable	(17,395)
Accrued interest on long-term obligations	(51,278)
Compensated absences payable	(150,856)
OPEB liability	(278,701)
Net pension liability	<u>(3,763,380)</u>

Net Position of Governmental Activities (Exhibit A)	<u>\$ 28,997,871</u>
---	----------------------

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General Fund	Capital Projects Bonds Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 6,339,246			\$ 6,339,246
Licenses and permits	429,014		\$ 180,595	609,609
Intergovernmental	404,941			404,941
Charges for services	603,621		44,422	648,043
Interest and investment income	107,419		13,826	121,245
Miscellaneous	234,662		2,265	236,927
Total Revenues	<u>8,118,903</u>	<u>\$ -</u>	<u>241,108</u>	<u>8,360,011</u>
Expenditures:				
Current operations:				
General government	2,038,938			2,038,938
Public safety	1,443,341		15,831	1,459,172
Highways and streets	345,027			345,027
Health and welfare	110,439			110,439
Sanitation	605,926		1,755	607,681
Water distribution and treatment	386,048			386,048
Culture and recreation	513,085			513,085
Capital outlay	790,774	69,843	51,723	912,340
Debt service:				
Principal retirement	712,700			712,700
Interest and fiscal charges	146,418			146,418
Total Expenditures	<u>7,092,696</u>	<u>69,843</u>	<u>69,309</u>	<u>7,231,848</u>
Excess revenues over (under) expenditures	<u>1,026,207</u>	<u>(69,843)</u>	<u>171,799</u>	<u>1,128,163</u>
Other financing sources (uses):				
Proceeds from note issuance		311,000		311,000
Proceeds from State Revolving Loan		29,472		29,472
Transfers in			1,865	1,865
Transfers out	(1,865)			(1,865)
Total Other financing sources (uses)	<u>(1,865)</u>	<u>340,472</u>	<u>1,865</u>	<u>340,472</u>
Net change in fund balances	1,024,342	270,629	173,664	1,468,635
Fund Balances at beginning of year	<u>5,064,613</u>	<u>(109,388)</u>	<u>1,578,223</u>	<u>6,533,448</u>
Fund Balances at end of year	<u>\$ 6,088,955</u>	<u>\$ 161,241</u>	<u>\$ 1,751,887</u>	<u>\$ 8,002,083</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, 2020

Net Change in Fund Balances - Governmental Funds (Exhibit D) \$ 1,468,635

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period. (466,028)

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the net amount of the gains and losses on disposed capital assets reduced by the actual proceeds received from the sale of capital assets. (2,072)

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. 37,377

Proceeds from other long-term obligations are reported as other financing sources in the governmental funds, but other long-term obligations increase long-term liabilities in the statement of net position. (29,472)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 61,767

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 607,000

Repayment of principal on notes payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 105,700

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. 18,846

In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due. 2,439

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 24,067

Net changes in pension (236,132)

Proceeds from notes are reported as other financing sources in the funds, but notes payable increase long-term liabilities in the statement of net position. (311,000)

Repayment of principal on long-term 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. (32,748)

Change in Net Position of Governmental Activities (Exhibit B) \$ 1,161,379

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	Custodial <u>Funds</u>
ASSETS	
Cash and cash equivalents	\$ 2,407,539
Taxes receivable	<u>205,688</u>
Total Assets	<u>2,613,227</u>
LIABILITIES	
Due to other governments	<u>2,507,910</u>
Total Liabilities	<u>2,507,910</u>
NET POSITION	
Restricted for:	
Individuals and other governments	<u>105,317</u>
Total Net Position	<u>\$ 105,317</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, 2020

	Custodial Funds
ADDITIONS:	
Contributions:	
Miscellaneous	\$ 124,167
Total Contributions	<u>124,167</u>
Property tax collections for other governments	6,795,365
Motor vehicle fee collections for other governments	<u>124,706</u>
Total Additions	<u>7,044,238</u>
DEDUCTIONS:	
Benefits paid to individuals and other organizations	29,364
Payments of property tax to other governments	6,795,365
Payments of motor vehicle fees to other governments	<u>124,706</u>
Total Deductions	<u>6,949,435</u>
Change in Net Position	94,803
Net Position at beginning of year	<u>10,514</u>
Net Position at end of year	<u>\$ 105,317</u>

See accompanying notes to the basic financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

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)
For the Year Ended December 31, 2020

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 general obligation debt 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 funds 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)
For the Year Ended December 31, 2020

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)
For the Year Ended December 31, 2020

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, 2020, the Town applied \$200,000 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, 2020 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)
For the Year Ended December 31, 2020

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	3-20
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, notes payable, and capital leases 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)
For the Year Ended December 31, 2020

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)
For the Year Ended December 31, 2020

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, 2020 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 2,031,479
Investments	5,907,651
Statement of Fiduciary Net Position:	
Cash and cash equivalents	<u>2,407,539</u>
	<u><u>\$ 10,346,669</u></u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Deposits and investments as of December 31, 2020 consist of the following:

Cash on hand	\$ 250
Deposits with financial institutions	4,438,773
Investments	<u>5,907,646</u>
	<u>\$ 10,346,669</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>> 5 Years</u>
Fixed Income Mutual Funds	\$ 37,467		\$ 29,713	\$ 7,754
US Treasury Notes & Bonds	370,680		370,680	
Corporate Bonds	<u>3,113,422</u>	<u>\$ 453,399</u>	<u>2,660,023</u>	
	<u>\$ 3,521,569</u>	<u>\$ 453,399</u>	<u>\$ 3,060,416</u>	<u>\$ 7,754</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 for custodial credit risk 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, \$4,113,335 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2020, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

<u>Investment Type</u>	<u>Amount</u>
Fixed Income Mutual Funds	\$ 37,467
US Treasury Notes & Bonds	370,680
Corporate Bonds	3,113,422
Equity Securities	51,773
Money Market Mutual Funds	1,029,012
	<u>\$ 4,602,354</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 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:

<u>Rating</u>	<u>Total</u>	<u>Money Market Mutual Funds</u>	<u>Fixed Income Mutual Funds</u>	<u>Corporate Bonds</u>	<u>NHPDIP</u>
Aaa	-				
A1	256,216			\$ 256,216	
A2	308,542			308,542	
A3	865,222			865,222	
AA-	201,684			201,684	
A+	547,482			547,482	
A	632,373			632,373	
A-	301,903			301,903	
AAA-mf	1,305,292				\$ 1,305,292
Not Rated	1,066,479	\$ 1,029,012	\$ 37,467		
	<u>\$ 5,485,193</u>	<u>\$ 1,029,012</u>	<u>\$ 37,467</u>	<u>\$ 3,113,422</u>	<u>\$ 1,305,292</u>

Investment in NHPDIP

The Town is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United State Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials. Financial statements for the NHPDIP can be accessed through the NHPDIP's website at www.NHPDIP.com.

The Town's exposure to derivatives is indirect through its participation in the NHPDIP. The Town's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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.

As of December 31, 2020, 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 Inputs</u>	<u>Level 2 Inputs</u>	<u>Level 3 Inputs</u>	
US Treasury Notes & Bonds		\$ 370,680		\$ 370,680
Corporate Bonds		3,113,422		3,113,422
Fixed Income Mutual Funds	\$ 37,467			37,467
Equity Securities	51,773			51,773
	<u>\$ 89,240</u>	<u>\$ 3,484,102</u>	<u>\$ -</u>	<u>\$ 3,573,342</u>

Mutual funds and equity securities classified as Level 1 are valued using unadjusted prices quoted in active markets for those securities. 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, 2020, the balance outstanding is \$27,000.

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, 2020, the balance outstanding is \$360,000.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

NOTE 4—CAPITAL ASSETS

The following is a summary of changes in capital assets of the governmental activities:

	Balance 1/1/20	Additions	Reductions	Balance 12/31/20
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in process	2,432,780	\$ 155,589		2,588,369
Total capital assets not being depreciated	3,757,780	155,589	\$ -	3,913,369
Other capital assets:				
Buildings and improvements	5,110,565	20,655		5,131,220
Vehicles and equipment	2,687,361	291,833	(39,786)	2,939,408
Land improvements	788,399			788,399
Infrastructure	27,064,596			27,064,596
Total other capital assets at historical cost	35,650,921	312,488	(39,786)	35,923,623
Less accumulated depreciation for:				
Buildings and improvements	(2,491,270)	(104,642)		(2,595,912)
Vehicles and equipment	(1,674,132)	(273,272)	37,714	(1,909,690)
Land improvements	(227,674)	(36,255)		(263,929)
Infrastructure	(7,501,766)	(519,936)		(8,021,702)
Total accumulated depreciation	(11,894,842)	(934,105)	37,714	(12,791,233)
Total other capital assets, net	23,756,079	(621,617)	(2,072)	23,132,390
Total capital assets, net	\$ 27,513,859	\$ (466,028)	\$ (2,072)	\$ 27,045,759

Depreciation expense was charged to governmental functions as follows:

General government	\$ 40,054
Public safety	167,496
Highways and streets	445,399
Sanitation	51,136
Water distribution and treatment	170,300
Culture and recreation	59,720
	<u>\$ 934,105</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, 2020 are as follows:

Type	Balance 1/1/20	Additions	Reductions	Balance 12/31/20	Current Portion
Bonds payable	\$ 2,782,500		\$ 607,000	\$ 2,175,500	\$ 430,000
Unamortized bond premiums	162,662		37,377	125,285	
Total Bonds payable	2,945,162	\$ -	644,377	2,300,785	430,000

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Notes payable	717,602	311,000	105,700	922,902	136,800
State of New Hampshire Revolving loan	30,493	29,472	59,965	-	
Capital lease payable	36,241		18,846	17,395	17,395
Compensated absences	118,108	44,781	12,033	150,856	
Totals	<u>\$ 3,847,606</u>	<u>\$ 385,253</u>	<u>\$ 840,921</u>	<u>\$ 3,391,938</u>	<u>\$ 584,195</u>

Payments on general obligation debt are paid out of the General Fund. Compensated absences will be paid from the fund where the employee's salary is paid.

General Obligations Bonds

General obligation bonds are 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. Bonds payable of the Town consist of direct placement offerings using the New Hampshire Municipal Bond Bank. Bonds payable at December 31, 2020 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 12/31/2020</u>
2003 Water Projects Bond	\$ 2,050,000	3.5-4.9%	2023	\$ 300,000
2003 Wastewater Treatment Bonds	1,200,000	3.5-4.9%	2023	180,000
2012 Refunded Water Bonds	1,390,600	2.0-5.0%	2022	120,500
Beechwood One Road Bonds	1,200,000	2.50%	2026	615,000
Levee Bond	1,310,000	2.50%	2036	960,000
				2,175,500
				Add: <i>Unamortized bond premiums</i> 125,285
				<u>\$ 2,300,785</u>

Debt service requirements to retire outstanding general obligation bonds for governmental activities at December 31, 2020 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 430,000	\$ 90,240	\$ 520,240
2022	340,500	70,995	411,495
2023	325,000	54,564	379,564
2024	160,000	40,091	200,091
2025	160,000	33,659	193,659
2026-2030	400,000	88,660	488,660
2031-2035	300,000	36,840	336,840
2036	60,000	1,812	61,812
	2,175,500	416,861	2,592,361
Add: <i>Unamortized bond premiums</i>	125,285		125,285
	<u>\$ 2,300,785</u>	<u>\$ 416,861</u>	<u>\$ 2,717,646</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Notes Payable

General obligation notes are direct obligations of the Town, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property. All notes are considered direct borrowings with lenders for the Town. The Town reserves the right to prepay without penalty. Notes payable at December 31, 2020 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 12/31/2020</u>
Pollard Road Sidewalk Project Note	\$ 423,303	2.10%	2025	\$ 292,053
2018 Levee Funding Note	400,000	3.79%	2028	319,849
2020 Levee Funding Note	311,000	2.80%	2030	311,000
				<u>\$ 922,902</u>

Debt service requirements to retire outstanding notes for governmental activities at December 31, 2020 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 136,800	\$ 26,569	\$ 163,369
2022	136,800	22,768	159,568
2023	136,800	18,967	155,767
2024	136,801	15,206	152,007
2025	100,728	11,741	112,469
2026-2030	<u>274,973</u>	<u>22,408</u>	<u>297,381</u>
	<u>\$ 922,902</u>	<u>\$ 117,659</u>	<u>\$ 1,040,561</u>

State of NH Revolving Loan

The Town has drawn \$59,965 of \$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 was provided federal financial assistance, whereby up to 100% of the borrowed funds are to be forgiven, not to exceed \$60,000. The principal forgiveness was applied at the time of the initial loan repayment, amounting to \$59,965 for the year ended December 31, 2020.

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, 2020:

Police video camera lease, due in monthly installments of \$1,830 through November 2021, including interest at 11.21%	<u>\$ 17,395</u>
--	------------------

Debt service requirements to retire capital lease obligations outstanding at December 31, 2020 are as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Year Ending December 31,	Principal	Interest	Totals
2021	<u>\$ 17,395</u>	<u>\$ 906</u>	<u>\$ 18,301</u>

NOTE 6—OTHER POST EMPLOYMENT BENEFITS

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

	Deferred Outflows	OPEB Liability	Deferred Inflows	OPEB Expense
Cost-Sharing Multiple Employer Plan	\$ 16,742	\$ 229,099	\$ 2,532	\$ 7,021
Single Employer Plan	12,512	49,602	65,518	(4,803)
Total	\$ 29,254	\$ 278,701	\$ 68,050	\$ 2,218

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as a decrease to unrestricted net position in the amount of \$38,796.

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.

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.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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 3.66% and 0.29%, respectively. Contributions to the OPEB plan for the Town were \$25,370 for the year ended December 31, 2020. 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, 2020, the Town reported a liability of \$229,099 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, 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, 2019. 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, 2020, the Town's proportion was approximately 0.0523 percent, which was a decrease of 0.0034 percentage points from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized OPEB expense of \$7,021. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 664
Net difference between projected and actual earnings on OPEB plan investments	\$ 857	
Changes of assumptions	1,473	
Changes in proportion and differences between Town contributions and proportionate share of contributions		1,868
Town contributions subsequent to the measurement date	14,412	
Totals	<u>\$ 16,742</u>	<u>\$ 2,532</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

The Town reported \$14,412 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, 2021. 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>	
2021	\$ (994)
2022	254
2023	303
2024	235
	<u>\$ (202)</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables)
- Increased the medical subsidy margin for teachers from 0.20% to 0.50%

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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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%	3.71-4.15%
International equity	20%	3.96-6.20%
Fixed income	25%	0.42-1.66%
Alternative investments	15%	4.81-7.71%
Real estate	10%	2.95%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2020 was 6.75%. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of 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 6.75%, 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:

	1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Net OPEB liability	\$ 248,778	\$ 229,099	\$ 212,014

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)
For the Year Ended December 31, 2020

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, 2021, as of an actuarial valuation date of January 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	35
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>34</u>
	<u>69</u>

Total OPEB Liability

The Town's total OPEB liability of \$49,602 was measured as of December 31, 2020 and was determined by a rollforward of the actuarial valuation as of January 1, 2020.

Actuarial Assumptions and Other Inputs for OPEB

The total OPEB liability in the January 1, 2020 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%
Salary increases rate	3.50%
Discount rate	2.12%
Healthcare cost trend rates	7.50% for 2020, decreasing 0.50 percent per year to an ultimate rate of 5.00% for 2025 and later years

The discount rate was based on the Bond Buyer's 20 Bond Index as of the measurement date, December 31, 2020. The mortality rates used are from the RP-2014 fully generational mortality table with projection scale MP-2020.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2019	\$ 116,943
Changes for the year:	
Service cost	4,694
Interest	1,240
Changes of assumptions or other inputs	(21,473)
Differences between expected and actual experience	(51,802)
Net changes	(67,341)
Balance at December 31, 2020	<u>\$ 49,602</u>

Changes of assumptions and other inputs reflect a change in the discount rate of 2.74% as of December 31, 2019 to 2.12% as of December 31, 2020. The Mortality table projection scale changed from scale MP-2018 at December 31, 2019 to scale MP-2020 at December 31, 2020. There was also a change in the medical trend rate of 6.50% as of December 31, 2019 to 7.00% as of December 31, 2020.

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 (1.12%)	Current Discount Rate (2.12%)	1% Increase (3.12%)
Total OPEB liability	\$ 55,140	\$ 49,602	\$ 44,688

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 (6.0 percent decreasing to 4.0 percent) or 1-percentage-point higher (8.0 percent decreasing to 6.0 percent) than the current healthcare cost trend rate:

	1% Decrease (6.00% decreasing to 4.00%)	Healthcare Cost Trend Rates (7.00% decreasing to 5.00%)	1% Increase (8.00% decreasing to 6.00%)
Total OPEB liability	\$ 42,978	\$ 49,602	\$ 57,466

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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

For the year ended December 31, 2020, the Town recognized negative OPEB expense of (\$4,803). At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 43,086
Changes of assumptions	\$ 12,512	22,432
Totals	<u>\$ 12,512</u>	<u>\$ 65,518</u>

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

<u>Year Ending December 31,</u>	
2021	\$ (10,737)
2022	(10,558)
2023	(10,906)
2024	(6,824)
2025	(4,885)
Thereafter	(9,096)
	<u>\$ (53,006)</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.

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)
For the Year Ended December 31, 2020

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 8 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%

Changes in Benefits

Ch 340 laws of 2019 (HB 616) grants a one-time, 1.5% COLA on the first \$50,000 of an annual pension benefit to members who retired on or before July 1, 2014, or any beneficiaries of such member who is receiving a survivorship pension benefit. The COLA will take effect on the retired member's first anniversary date of retirement occurring after July 1, 2020. The adjustment shall become a permanent addition to the member's base retirement allowance.

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 24.77% and 10.88%, respectively. The Town contributes 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100:A16, 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 funding policy. The Town's contributions to the NHRS for the year ending December 31, 2020 were \$274,099.

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

At December 31, 2020, the Town reported a liability of \$3,763,380 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2019. 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, 2020, the Town's proportion was approximately 0.0588 percent, which was an increase of approximately 0.0010 percentage points from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized pension expense of \$516,424. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 101,629	\$ 40,408
Change in assumptions	372,273	
Net difference between projected and actual investment earnings on pension plan investments	232,769	
Changes in proportion and differences between Town contributions and proportionate share of contributions	71,545	64,171
Town contributions subsequent to the measurement date	151,068	
Totals	<u>\$ 929,284</u>	<u>\$ 104,579</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 \$824,705. The Town reported \$151,068 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, 2021. 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 <u>June 30,</u>	
2021	\$ 142,630
2022	167,048
2023	180,861
2024	183,098
	<u>\$ 673,637</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables)

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%	3.71-4.15%
International equity	20%	3.96-6.20%
Fixed income	25%	0.42-1.66%
Alternative investments	15%	4.81-7.71%
Private equity	10%	2.95%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability as of December 31, 2020 was 6.75%. 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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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 6.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's proportionate share of the net pension liability	\$ 4,872,046	\$ 3,763,380	\$ 2,857,454

NOTE 8—PROPERTY TAXES

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$853,376,509 as of April 1, 2020) and were due in two installments on July 1, 2020 and December 4, 2020. 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 \$5,077,014 and \$1,718,351 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, 2020 are as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

		Due from General Fund
Due to	Capital Projects Bonds Fund	\$ 161,241
	Nonmajor Governmental Funds	26,342
		<u>\$ 187,583</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, 2020 are as follows:

		Transfer from General Fund
Transfer to	Nonmajor Governmental Funds	\$ 1,865
		<u>\$ 1,865</u>

NOTE 10—RESTRICTED NET POSITION

Net position for governmental activities is restricted for specific purposes at December 31, 2020 as follows:

Permanent Funds - principal	\$ 72,953
Permanent Funds - income	14,663
Drug forfeiture funds	9,829
Various donations	5,484
	<u>\$ 102,929</u>

NOTE 11—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2020 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Capital Projects Bonds Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<i>Nonspendable:</i>				
Permanent Funds - Principal			\$ 72,953	\$ 72,953
<i>Restricted for:</i>				
Permanent Funds - Income			14,663	14,663
Donations	\$ 5,484			5,484
Unexpended bond proceeds		\$ 161,241		161,241
Drug Forfeiture funds			9,829	9,829

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Committed for:

Continuing appropriations	144,988			144,988
Encumbrances	2,500			2,500
Capital Reserve Fund	4,381,765			4,381,765
Cemetery Expendable Trust Fund	92,123			92,123
Police Special Details Fund			10,843	10,843
Water Tap Fees Fund			689,424	689,424
Water Impact Fees Fund			157,896	157,896
Capital Projects Fund			796,279	796,279

Unassigned:

Unassigned - General operations	1,462,095			1,462,095
	<u>\$ 6,088,955</u>	<u>\$ 161,241</u>	<u>\$ 1,751,887</u>	<u>\$ 8,002,083</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, 2020, the Town participated in public entity risk pools (Trusts) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2020.

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.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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

SCHEDULE 1
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Taxes	\$ 6,426,828	\$ 6,426,828	\$ 6,341,048	\$ (85,780)
Licenses and permits	340,600	340,600	429,014	88,414
Intergovernmental	1,066,768	366,768	404,941	38,173
Charges for services	562,435	562,435	603,621	41,186
Interest income	4,000	4,000	4,286	286
Miscellaneous	154,650	154,650	233,507	78,857
Total Revenues	<u>8,555,281</u>	<u>7,855,281</u>	<u>8,016,417</u>	<u>161,136</u>
Expenditures:				
Current operations:				
General government	2,167,771	2,167,771	2,038,938	128,833
Public safety	1,453,993	1,453,993	1,443,341	10,652
Highways and streets	394,318	387,834	345,027	42,807
Health and welfare	115,938	115,938	110,439	5,499
Sanitation	611,656	611,656	605,926	5,730
Water distribution and treatment	416,376	416,376	386,048	30,328
Culture and recreation	633,803	633,803	513,085	120,718
Capital outlay	1,663,434	362,991	327,967	35,024
Debt service:				
Principal retirement	774,901	774,901	712,700	62,201
Interest and fiscal charges	154,825	154,825	146,418	8,407
Total Expenditures	<u>8,387,015</u>	<u>7,080,088</u>	<u>6,629,889</u>	<u>450,199</u>
Excess revenues over (under) expenditures	<u>168,266</u>	<u>775,193</u>	<u>1,386,528</u>	<u>611,335</u>
Other financing sources (uses):				
Transfers in	500,000	38,061	38,061	-
Transfers out	(1,068,200)	(1,068,200)	(1,068,200)	-
Total Other financing sources (uses)	<u>(568,200)</u>	<u>(1,030,139)</u>	<u>(1,030,139)</u>	<u>-</u>
Net change in fund balance	(399,934)	(254,946)	356,389	611,335
Fund Balance at beginning of year				
- Budgetary Basis	<u>1,518,595</u>	<u>1,518,595</u>	<u>1,518,595</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 1,118,661</u>	<u>\$ 1,263,649</u>	<u>\$ 1,874,984</u>	<u>\$ 611,335</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, 2020

<u>Measurement Period Ended</u>	Cost-Sharing Multiple Employer Plan Information Only				
	<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, 2020	0.05234051%	\$ 229,099	\$ 1,639,402	13.97%	7.74%
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%

Significant Actuarial Assumptions					
<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

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, 2020

<u>Year Ended</u>	Cost-Sharing Multiple Employer Plan Information Only				
	<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, 2020	\$ 25,370	\$ (25,370)	\$ -	\$ 1,750,522	1.45%
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, 2020

Single Employer Plan Information Only			
	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability:			
Service cost	\$ 4,694	\$ 11,801	\$ 12,827
Interest	1,240	4,005	3,145
Differences between expected and actual experience	(51,802)	-	-
Changes of assumptions or other inputs	(21,473)	16,562	(6,665)
Benefit payments	<u>(67,341)</u>	<u>(2,595)</u>	<u>(1,460)</u>
Net change in total OPEB liability	(67,341)	29,773	7,847
Total OPEB Liability at beginning of year	<u>116,943</u>	<u>87,170</u>	<u>79,323</u>
Total OPEB Liability at end of year	<u>\$ 49,602</u>	<u>\$ 116,943</u>	<u>\$ 87,170</u>
Covered employee payroll	\$ 1,731,819	\$ 1,582,512	\$ 1,543,914
Total OPEB liability as a percentage of covered employee payroll	2.86%	7.39%	5.65%
Significant Actuarial Assumption Changes:			
Discount rate	2.12%	2.74%	4.10%
Health cost trend rates:			
Initial	7.5% - 2020	7.0% - 2019	7.0% - 2018
Ultimate	5.0% - 2025	5.0% - 2022	5.0% - 2022
Mortality data set	SOA RP-2014	SOA RP-2014	SOA RP-2014
Mortality improvement scale	MP-2020	MP-2018	MP-2018

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, 2020

<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, 2020	0.58838200%	\$ 3,763,380	\$ 1,639,402	229.56%	58.72%
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%

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

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, 2020

<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, 2020	\$ 274,099	\$ (274,099)	\$ -	\$ 1,750,522	15.66%
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
For the Year Ended December 31, 2020

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 and budgetary transfers. Budgetary expenditures and other financing uses were adjusted for non-budgetary expenditures, budgetary transfers, and encumbrances as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 8,118,903	\$ 7,094,561
Difference in property taxes meeting susceptible to accrual criteria	1,802	
Non-budgetary revenues and expenditures	(104,288)	(462,807)
Budgetary transfers	38,061	1,066,335
Encumbrances - December 31, 2019		(2,500)
Encumbrances - December 31, 2020		2,500
Per Schedule 1	<u>\$ 8,054,478</u>	<u>\$ 7,698,089</u>

NOTE 2—BUDGETARY FUND BALANCE

Components of the budgetary fund balance for the General Fund at December 31, 2020 are as follows:

<i>Restricted:</i>	
Various donations	\$ 5,484
<i>Committed:</i>	
Continuing appropriations	144,988
<i>Unassigned:</i>	
Unassigned - General Operations	<u>1,724,512</u>
	<u>\$ 1,874,984</u>

NOTE 3—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

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
For the Year Ended December 31, 2020

for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

NOTE 4—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 5—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.

SCHEDULE A
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2020

	Special Revenue <u>Funds</u>	Permanent <u>Funds</u>	Capital Projects <u>Fund</u>	Combining <u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 247,581		\$ 93,681	\$ 341,262
Investments	605,139	\$ 87,616	700,153	1,392,908
Due from other funds	<u>23,897</u>	<u></u>	<u>2,445</u>	<u>26,342</u>
Total Assets	<u>876,617</u>	<u>87,616</u>	<u>796,279</u>	<u>1,760,512</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 876,617</u>	<u>\$ 87,616</u>	<u>\$ 796,279</u>	<u>\$ 1,760,512</u>
LIABILITIES				
Accounts payable	\$ 8,625			\$ 8,625
Total Liabilities	<u>8,625</u>	<u>\$ -</u>	<u>\$ -</u>	<u>8,625</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable		72,953		72,953
Restricted	9,829	14,663		24,492
Committed	<u>858,163</u>	<u></u>	<u>796,279</u>	<u>1,654,442</u>
Total Fund Balances	<u>867,992</u>	<u>87,616</u>	<u>796,279</u>	<u>1,751,887</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 876,617</u>	<u>\$ 87,616</u>	<u>\$ 796,279</u>	<u>\$ 1,760,512</u>

SCHEDULE A-1
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2020

	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>
ASSETS					
Cash and cash equivalents		\$ 89,685	\$ 157,896		\$ 247,581
Investments		605,139			605,139
Due from other funds	\$ 10,843	3,225		\$ 9,829	23,897
Total Assets	<u>10,843</u>	<u>698,049</u>	<u>157,896</u>	<u>9,829</u>	<u>876,617</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total Deferred Outflows of Resources	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 10,843</u>	<u>\$ 698,049</u>	<u>\$ 157,896</u>	<u>\$ 9,829</u>	<u>\$ 876,617</u>
LIABILITIES					
Accounts payable		\$ 8,625			\$ 8,625
Total Liabilities	<u>\$ -</u>	<u>8,625</u>	<u>\$ -</u>	<u>\$ -</u>	<u>8,625</u>
DEFERRED INFLOWS OF RESOURCES					
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted				9,829	9,829
Committed	10,843	689,424	157,896		858,163
Total Fund Balances	<u>10,843</u>	<u>689,424</u>	<u>157,896</u>	<u>9,829</u>	<u>867,992</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,843</u>	<u>\$ 698,049</u>	<u>\$ 157,896</u>	<u>\$ 9,829</u>	<u>\$ 876,617</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, 2020

	Special Revenue Funds	Permanent Funds	Capital Projects Fund	Combining Totals
Revenues:				
Licenses and permits	\$ 84,532		\$ 96,063	\$ 180,595
Charges for services	44,422			44,422
Interest and investment income	2,287	\$ 9,434	2,105	13,826
Miscellaneous		2,265		2,265
Total Revenues	<u>131,241</u>	<u>11,699</u>	<u>98,168</u>	<u>241,108</u>
Expenditures:				
Current operations:				
Public safety	15,831			15,831
Sanitation			1,755	1,755
Capital outlay	<u>51,723</u>			<u>51,723</u>
Total Expenditures	<u>67,554</u>	<u>-</u>	<u>1,755</u>	<u>69,309</u>
Excess revenues over (under) expenditures	<u>63,687</u>	<u>11,699</u>	<u>96,413</u>	<u>171,799</u>
Other financing sources (uses):				
Transfers in		1,865		1,865
Total Other financing sources (uses)	<u>-</u>	<u>1,865</u>	<u>-</u>	<u>1,865</u>
Net change in fund balances	63,687	13,564	96,413	173,664
Fund Balances at beginning of year	<u>804,305</u>	<u>74,052</u>	<u>699,866</u>	<u>1,578,223</u>
Fund Balances at end of year	<u>\$ 867,992</u>	<u>\$ 87,616</u>	<u>\$ 796,279</u>	<u>\$ 1,751,887</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, 2020

	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		\$ 84,532			\$ 84,532
Charges for services	\$ 6,922		\$ 37,500		44,422
Interest and investment income		1,975	312		2,287
Total Revenues	<u>6,922</u>	<u>86,507</u>	<u>37,812</u>	<u>\$ -</u>	<u>131,241</u>
Expenditures:					
Current operations:					
Public safety	15,831				15,831
Capital outlay		51,723			51,723
Total Expenditures	<u>15,831</u>	<u>51,723</u>	<u>-</u>	<u>-</u>	<u>67,554</u>
Net change in fund balances	(8,909)	34,784	37,812	-	63,687
Fund Balances at beginning of year	<u>19,752</u>	<u>654,640</u>	<u>120,084</u>	<u>9,829</u>	<u>804,305</u>
Fund Balances at end of year	<u>\$ 10,843</u>	<u>\$ 689,424</u>	<u>\$ 157,896</u>	<u>\$ 9,829</u>	<u>\$ 867,992</u>

Town of Lincoln

Annual Town Meeting Minutes

March 9, 2021

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 at the Days Inn at on Tuesday, March 9, 2021. 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 6:30pm in the evening. Carol Riley seconded the motion. Vote was in the affirmative – unanimous. Robert declared the polls open. The polls closed at 6:00pm.

ARTICLE 01: Election of Town Officers

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

Election results of Article 01:

FOR SELECTMEN – 3 year term

Jack Daly – 156 votes
Paul Schirduan – 14 votes

FOR BUDGET COMMITTEE – 3 year term

Michael Simons – 132 votes
James Spanos – 137 votes
Cynthia Lloyd – 135 votes

FOR BUDGET COMMITTEE – 2 year term

Alfred Poulin Jr – 133 votes

FOR CEMETERY TRUSTEE – 3 year term

James “Mike” Conn – 35 votes

FOR LIBRARY TRUSTEE – 3 year term

Rosalind “Roz” Lowen – 135 votes
Gail W Tremblay – 136 votes

FOR PLANNING BOARD – 3 year term

Joseph Chenard – 103 votes
Paul J Beaudin II – 95 votes

FOR TREASURER – 2 year term

Janet Peltier – 156 votes

FOR TRUSTEE OF TRUST FUNDS – 2 year term

Kathryn Jeanne Beaudin – 117 votes

FOR ZONING BOARD – 3 year term

Jack Daly – 157 votes

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 132 – No 25
Article 02 passed**

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 125 – No 32
Article 03 passed**

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 118 – No 39
Article 04 passed

RESULTS OF THE TOWN BUSINESS MEETING

MARCH 9, 2020 at 6:30 pm

Moderator Robert Wetherell opened the Annual Town Meeting at 6:32 pm.

Moderator Wetherell welcomed everyone present and stated that he was glad those who were able to join us, recognized the importance of the annual Town meeting. Moderator Wetherell extended the town's appreciation and thanked Sonny & Hena Patel for providing the town with a location large enough to hold a safe, socially distanced election. He thanked The Public Works and Fire departments for setting up the election room as well as the meeting room. He also stated that Select Board member Tamra Ham was unable to attend in person, but is attending via Zoom. He continued to state that Select Board member Jayne Ludwig had decided not to run for reelection and thanked her for her service to the town.

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:

- 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.

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)

Motion made by: O.J. Robinson

Seconded by: Jayne Ludwig

After lengthy discussion Article 05 was voted on by secret ballot requiring a three-fifths (3/5) majority to pass. Recessed at 8:02pm for vote, which remained open until 9:07pm.

Yes 39 – No 33

Article 04 failed

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.

Motion to reduce Operating Budget to \$6,880,050 (reduction of \$200,000) and be voted by secret ballot made by: Paul Beaudin

Seconded by: Roger Harrington

Appropriately signed petition was presented to Moderator Wetherell

Yes 40 – No 8

Article 06 passed as amended

Motion to restrict Articles 05 & 06 made by OJ Robinson

Seconded by: Paul Beaudin

Motion passed by voice vote unanimously

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.

Motion made by: Ron Beard

Seconded by: OJ Robinson

Article 07 passed by voice vote unanimously

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.

Motion made by: Jayne Ludwig

Seconded by: Cliff Dauphine

Article 08 passed by voice vote unanimously

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.

Motion made by: Cliff Dauphine

Seconded by: OJ Robinson

Article 09 passed by voice vote unanimously

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.

Motion made by: OJ Robinson

Seconded by: Jayne Ludwig

Article 10 passed by voice vote unanimously

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.

Motion made by: Jayne Ludwig

Seconded by: OJ Robinson

Article 11 passed by voice vote unanimously

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.

Motion made by: OJ Robinson

Seconded by: Jayne Ludwig

Article 12 passed by voice vote unanimously

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.

Motion made by: Jayne Ludwig

Seconded by: OJ Robinson

Article 13 passed by voice vote unanimously

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.

Motion made by: Cliff Dauphine

Seconded by: Jayne Ludwig

Article 14 passed by voice vote unanimously

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.

Motion made by: Jayne Ludwig

Seconded by: OJ Robinson

Article 15 passed by voice vote unanimously

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.

Motion made by: Cliff Dauphine

Seconded by: OJ Robinson

After some discussion Article 16 passed by voice vote with some opposition

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.

Motion made by: Jayne Ludwig

Seconded by: OJ Robinson

Article 17 passed by voice vote unanimously

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.

Motion made by: Ted Sutton

Seconded by: OJ Robinson

Article 18 passed by voice vote unanimously

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.

Motion made by: OJ Robinson

Seconded by: Ted Sutton

Article 19 passed by voice vote unanimously

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.

Motion made by: OJ Robinson

Seconded by: Jayne Ludwig

Article 20 passed by voice vote unanimously

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.

Motion made by: Cliff Dauphine

Seconded by: OJ Robinson

Article 21 passed by voice vote unanimously

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.

Motion made by: OJ Robinson

Seconded by: Jayne Ludwig

Article 22 passed by voice vote unanimously

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 lease 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.

Motion to amend the word "leave" to "lease" made by: OJ Robinson
Seconded by: Randy Thomas

Motion to approved as amended made by: Jayne Ludwig
Seconded by: OJ Robinson

Article 23 passed by voice vote unanimously

Article 24: Transact any other business

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

Roger Harrington inquired as to when the Town Hall was due to reopen. OJ Robinson stated that the Board of Selectmen will be discussing it at their next board meeting scheduled for Monday March 15, 2021.

OJ Robinson thanked the town and Jayne Ludwig for 6 years of service. He thanked those who declared candidacy and offered congratulations to the winners and ask that they please stay to be sworn in. He continued on to also thank those not on ballot, but boards and committee members, as well as volunteers.

Dave Beaudin thanked the Board of Selectmen and Days Inn.

Paul Beaudin made a motion to dissolve the 2021 Annual Town Meeting

Seconded by: Dave Beaudin

The 2021 Lincoln Town Meeting dissolved at 9:32 pm.

I hereby certify that the above return of the Annual Lincoln Town Meeting of March 9, 2021 is true and correct to the best of my knowledge.

Respectfully submitted,



Kristyn Daigle-Brophy, Town Clerk

Statement of Budgeted and Actual Revenues
December 31, 2021
(unaudited)

	2021 BUDGET	2021 RECEIVED
<u>Revenue from Taxes:</u>		
Yield Tax	0.00	0.00
Payment in lieu of taxes	212,753.00	212,753.00
Interest on Taxes	50,000.00	51,550.79
<u>Revenue from Licenses, Permits & Fees:</u>		
UCC Fees	1,000.00	765.00
Application Fees	23,000.00	35,502.25
Sign Permits	100.00	70.00
Cost Reimbursements	8,000.00	9,767.97
Short Term Rental Registrations	10,000.00	21,200.00
Motor Vehicle Fees	350,000.00	445,700.94
Dog Licenses	750.00	720.00
Misc. Income/NSF	900.00	860.11
Vital Records	700.00	1,145.00
Cable TV Franchise Fees	75,000.00	0.00
<u>Revenue from Other Governments:</u>		
Meals & Room Tax Distribution	128,894.00	128,893.75
Forest Service	2,000.00	0.00
Water Filtration Grant	17,612.00	17,611.65
Rail Road Fund	219.00	218.53
State Grant	0.00	464.00
ARPA Funds (Town & Library)	0.00	94,994.89
TOW - SW	217,699.00	186,289.31
TOW - RC	138,151.00	121,950.11
TOW - CB	94,150.00	85,282.03
<u>Revenue from Charges for Services:</u>		
EX - Misc Income/NSF	1,000.00	1,025.45
PD - Misc Income	650.00	774.00
PD - Grant Revenue	0.00	950.00
PD - Parking Tickets	5,000.00	3,883.00
PD - Court Reimbursements	3,000.00	10.00
PD - False Alarms/Fees	3,000.00	2,745.00
PD - Copies of Reports	1,000.00	885.00
PD - Dispatch Revenue	18,000.00	18,000.00
FD - Misc Income	0.00	0.49
FD - Grant Revenue	0.00	0.00
PW - Misc	0.00	0.00
PW - Cemetery Equip Rental	1,000.00	975.00
SW - Misc Income	0.00	0.00
SW - Recycling Rev	18,000.00	20,808.15
SW - Tipping Rev	32,000.00	47,318.02
WT - Misc Income	4,000.00	0.00
WT - Water Meter Equipment	45.00	15.00
RC - Misc Income	0.00	16.58
RC - Ski Area Rev	15,000.00	15,615.50
RC - Summer Camp	10,000.00	10,259.00
RC - Adventure Camp	10,000.00	9,945.00
CB - Grafton Sr.	6,264.00	7,317.73
CB - Child Care	12,798.00	12,798.00
CB - After School	11,500.00	11,833.60
CB - Misc Income	60.00	60.00
LB - Misc Income	200.00	180.00
LB - Equip User Fees	500.00	855.00
CM - Burials	0.00	5,625.00
Wellness Health Trust	600.00	600.00
Sale of Town Property	0.00	0.00
Interest on Deposits/Investments	3,000.00	3,330.26
Insurance Reimbursement	5,000.00	4,426.85
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	35,587.00	35,578.25
	\$ 1,590,532.00	\$ 1,693,969.21

Warrant and Budget

❧

Town of

Lincoln, New Hampshire

Annual Town Meeting

2022



Lincoln

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

First Session of Annual Meeting (Official Ballot Voting)

Date: March 8, 2022
Time: 10:00am-6:00pm
Location: Linwood High School
Details: Multi-Purpose Room

Second Session of Annual Meeting (Transaction of All Other Business)

Date: March 8, 2022
Time: 6:30 pm
Location: Linwood High School
Details: Gymnasium

GOVERNING BODY CERTIFICATION

We certify and attest that on or before 2/18/21, a true and attested copy of this document was posted at the place of meeting, Town Hall and the Lincoln Post Office and that an original was delivered to the Town Clerk.

Name

Position

Signature

Tamra A. Ham

Selectman

Tamra A. Ham

Jack Daly

Selectman

Jack Daly

O.J. Robinson

Selectman

O.J. Robinson



Article 01 Election of Town Officers

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

☐ Yes ☐ No

Article 02 Change Jurisdiction to Permit Expansion of Nonconf

Article 02: Planning – Change Jurisdiction to Permit Expansion of Nonconforming Uses
LUPO, Article III APPLICABILITY AND NON-CONFORMING USES
Section C. NON-CONFORMING USES. Change the Board having jurisdiction to determine whether or not to permit an expansion of a nonconforming use from Board of Selectmen to Zoning Board of Adjustment.
Recommended by the Planning Board.

☐ Yes ☐ No

Article 03 Add Definitions to Land Use Plan Ordinance

Article 03: Planning- Add Definitions to Land Use Plan Ordinance
LUPO, Article IV DEFINITIONS.
Add the following definitions to the Land Use Ordinance: Campground or Camping Park, Disturbance, Manufactured Housing, and Manufactured Housing Parks.
Recommended by the Planning Board.

☐ Yes ☐ No

Article 04 Expand Number of Zoning Districts Where Manufactur

Article 04: Planning – Expand Number of Zoning Districts Where Manufactured Housing and Manufactured Housing Parks are Permitted Uses
LUPO, Article VI DISTRICT AND DISTRICT REGULATIONS.
Manufactured Housing: Currently, Manufactured Housing is treated as a single-family residence under “Residential Uses” and is allowed in only 3 of the 7 zoning districts: General Use (GU) District, General Residential (GR) District and Rural Residential (RR) District. The proposed amendment would allow Manufactured Housing in 5 of the 7 zoning districts. The proposal is to allow them in the Village Center (VC) District and the Village Residential (VR) District as well.
Manufactured Housing Parks: Currently Manufactured Housing Parks is not defined or listed as a permitted use in any zone in the LUPO. Propose to treat Manufactured Housing Parks as a “Business Use” and allow Manufactured Housing Parks in 4 of the 7 zoning Districts. The proposed amendment would allow Manufactured Housing Parks in the General Use (GU) District, Village Residential (VR) District, General Residential (GR) District and Rural Residential (RR) District.
Recommended by the Planning Board.

☐ Yes ☐ No



Article 05 Amendments to Stormwater Management Ordinance

Article 05: Planning – Amendments to Stormwater Management Ordinance (SMO):
SMO, Article III APPLICABILITY.

The requirements of this ordinance shall apply to:

B. All developments (as defined in Article IV.A of the Town's Site Plan Review Regulations and also in Article IV of the Town's Land Use Plan Ordinance) and residential lots which disturb either:

1. Changed from 15,000 Square Feet to 17,000 Square Feet.

2. Changed from 50% to 55% or more of the square footage of the lot (even if less than 15,000 total square feet changed to 17,000 total square feet.)

Add Paragraph C.

C. Disturbance – Means filling, grading, dredging, mining, excavation, construction, removal of topsoil, removal of stumps, stockpiling of earth material, or any other activity that results in a temporary or permanent change to the preexisting ground conditions or contours, or both.

Recommended by the Planning Board.

☐ 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 Four Hundred Sixty-One Thousand Nine Hundred Sixteen dollars (\$7,461,916.00) 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 = \$5.97/per thousand; Revenue = \$1.54/per thousand; Net Tax Impact \$4.43/per thousand.

☐ Yes

☐ No

Article 07 Conceptual Design Services-Police & Fire Building

To see if the town will vote to raise and appropriate the sum of Forty Thousand dollars (\$40,000.00) for Conceptual Design Services for a new Police/Fire Station. The scope of services will include an existing Facilities Evaluation and Needs Assessment, Conceptual Designs and Community Education and Outreach Program. The Selectmen and the Budget Committee recommend this article. Tax Impact: \$.03/per thousand.

☐ Yes

☐ No

Article 08 Modify Veteran's Tax Credit

Shall the Town modify the Veteran's Tax Credit in accordance with RSA 72:28, II from its current tax credit of \$500.00 per year to \$750.00? (Majority vote required)

☐ Yes

☐ No

Article 09 Modify Service Connected Disability Credit

Shall the Town modify the Service-Connected Total Disability Credit in accordance with RSA 72:35 from its current tax credit of \$2,000.00 per year to \$4,000.00?(Majority vote required)



☐ Yes

☐ No

Article 10 Modify Elderly Exemption

Shall the Town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of Lincoln, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$65,000; for a person 75 years of age up to 80 years, \$85,000; for a person 80 years of age or older \$125,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$30,000 or, if married, a combined net income of less than \$45,000; and own net assets not in excess of \$150,000 excluding the value of the person's residence. The Selectmen recommend this article. (Majority vote required)

☐ Yes

☐ No

Article 11 Pollard Rd Sidewalk-Unused Bond Proceeds

Shall the Town vote to authorize the expenditure of the unused portion of the bond approved in 2016 for the Pollard Road Sidewalk and to raise and appropriate Seven Thousand Three Hundred Sixteen dollars (\$7,316.00) in unused bond proceeds to be applied toward the principal balance of the existing loan (original \$525,000) per RSA 33:3-a, II. No amount of money needs to be raised by taxation. The Selectmen and Budget Committee recommend this article (2/3 majority vote required).

☐ Yes

☐ No

Article 12 Add. Funding Levy-Unused Bond Proceeds

Shall the Town vote to authorize the expenditure of the unused portion of the bond approved in 2020 for Additional Funding Levee and to raise and appropriate One Hundred Eleven Thousand Forty-Nine dollars (\$111,049.00) in unused bond proceeds to be applied toward the principal balance of the existing loan (original \$311,000) per RSA 33:3-a, II. No amount of money needs to be raised by taxation. The Selectmen and Budget Committee recommend this article (2/3 majority vote required).

☐ Yes

☐ No

Article 13 Beechwood One Rds.- Unused Bond Proceeds

Shall the Town vote to authorize the expenditure of the unused portion of the bond approved in 2016 for the Beechwood One Roads and to raise and appropriate Forty-Two Thousand Eight Hundred Seventy-Seven dollars (\$42,877.00) in unused bond proceeds for the Road and Street Reconstruction Capital Reserve Fund (created in 1994) per RSA 33:3-a, II. No amount of money needs to be raised by taxation. The Selectmen and Budget Committee recommend this article (2/3 majority vote required).

☐ Yes

☐ No



Article 14 CR-Public Works Vehicle & Equipment

To see if the Town will vote to raise and appropriate Ninety-Six Thousand Five Hundred dollars (\$96,500.00) 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: \$.08/per thousand.

☐ Yes

☐ No

Article 15 CR-Police Department Equipment

To see if the Town will vote to raise and appropriate One Hundred Thousand dollars (\$100,000.00) to be placed in the Police Department Equipment Capital Reserve Fund (created in 1995.) The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.08/per thousand.

☐ Yes

☐ No

Article 16 CR-Water System Rehabilitation

To see if the Town will vote to raise and appropriate Two Hundred Twenty Thousand Two Hundred Ninety-Eight dollars (\$220,298.00) to be placed in the Water System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.18/per thousand.

☐ Yes

☐ No

Article 17 CR-Sewer System Rehabilitation

To see if the Town will vote to raise and appropriate Three Hundred One Thousand Two Hundred Ninety-Eight dollars (\$301,298.00) to be placed in the Sewer System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.24/per thousand.

☐ Yes

☐ No

Article 18 CR-Roads & Streets Reconstruction

To see if the Town will vote to raise and appropriate One Hundred Thirty-Three Thousand dollars (\$133,000.00) 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: \$.11/per thousand.

☐ Yes

☐ No

Article 19 CR-Kanc Rec Area Equipment

To see if the Town will vote to raise and appropriate Forty One Thousand dollars (\$41,000.00) 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: \$.04/per thousand.

☐ Yes ☐ No

Article 20 CR-Property & Building Maintenance

To see if the Town will vote to raise and appropriate Fifty Eight Thousand Six Hundred Forty dollars (\$58,640.00) to be placed in the Property and Building Maintenance Expendable Trust (created in 2007). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.05/per thousand.

☐ Yes ☐ No

Article 21 CR-Fire Truck & Equipment

To see if the Town will vote to raise and appropriate Sixty-Five Thousand dollars (\$65,000.00) 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: \$.05/per thousand.

☐ Yes ☐ No

Article 22 CR-Engineering & Planning

To see if the Town will vote to raise and appropriate Five Thousand dollars (\$5,000.00) to be added to the Engineering & Planning Capital Reserve Fund (created in 1997). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.004/per thousand.

☐ Yes ☐ No

Article 23 CR-Solid Waste

To see if the Town will vote to raise and appropriate Thirty Thousand dollars (\$30,000.00) to be added to the Solid Waste Facility Improvements Capital Reserve Fund (created in 1999). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.02/per thousand.

☐ Yes ☐ No

Article 24 CR-Village Center & Riverfront Park

To see if the Town will vote to raise and appropriate Ten Thousand dollars (\$10,000.00) 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 25 CR-Revaluation

To see if the Town will vote to raise and appropriate Twenty-Five Thousand dollars (\$25,000.00) 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 26 CR-Library Technology

To see if the Town will vote to raise and appropriate Two Thousand dollars (\$2,000.00) 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

Article 27 CR-Community Building

To see if the Town will vote to raise and appropriate the sum of Eight Thousand dollars (\$8,000.00) to be added to the Community Building Expendable Trust Fund previously established (created in 2005). The Selectmen and Budget Committee recommend this article. Tax Impact: \$.01/per thousand.

☐ Yes ☐ No

Article 28 Highway Block Grant Program

To see if the Town will vote to raise and appropriate Thirty Thousand dollars (\$30,000.00) 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 29 Purchase Police Cruiser

To see if the Town will vote to raise and appropriate the sum of Fifty-Two Thousand Eight Hundred Thirty-One dollars (\$52,831.00) for the purpose of purchasing a replacement cruiser. The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.06/per thousand.

☐ Yes ☐ No

Article 30 Deed Restriction

To see if the Town will vote to place a deed restriction on a portion of the Kanc. Recreation Area parcel located on Forest Ridge Road (Map & Lot 116-043) for the purpose of limiting the use of the property to non-intrusive recreational uses only. The portion is on the southerly side of Forest



Ridge Road and abuts the following parcels: Map & Lot 117-070, Map & Lot 117-069, Map & Lot 116-004 and Map & Lot 116-005. The Selectmen recommend this article. (Majority vote required).

☐ Yes

☐ No

Article 31 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, 2022 and ending December 31, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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
Alfred P. Poulis Jr.	Board	
Marey J. Brumlik	Board (Sec)	
DR. HERBERT W. GARDNER	VICE CHAIRMAN	DR. HERBERT W. GARDNER
Suzanne G. Gardner	Board member	
Raymond D. Amato	Board Member	Raymond W. Amato
Dana Aulham	BoS Rep.	Dana Aulham
MIKE SIMONIS	CLAR	
Brent Haysing	Board Member	
Dennis Luchina	Board Member	
Cynthia Lloyd	Board Member	Cynthia Lloyd

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

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



New Hampshire
Department of
Revenue Administration

2022
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	06	\$483,390	\$552,668	\$605,926	\$0	\$605,926	\$0
4140-4149	Election, Registration, and Vital Statistics	06	\$1,927	\$3,075	\$7,050	\$0	\$7,050	\$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	\$228,992	\$205,000	\$212,000	\$0	\$212,000	\$0
4155-4159	Personnel Administration	06	\$0	\$1,197,782	\$1,408,953	\$0	\$1,408,953	\$0
4191-4193	Planning and Zoning	06	\$157,359	\$136,451	\$229,248	\$0	\$229,248	\$0
4194	General Government Buildings	06	\$69,437	\$78,882	\$67,700	\$0	\$67,700	\$0
4195	Cemeteries	06	\$27,742	\$27,830	\$27,830	\$0	\$27,830	\$0
4196	Insurance	06	\$119,618	\$156,375	\$177,792	\$0	\$177,792	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,088,465	\$2,358,063	\$2,736,499	\$0	\$2,736,499	\$0
Public Safety								
4210-4214	Police	06	\$1,297,093	\$1,364,595	\$1,554,679	\$0	\$1,554,679	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	06	\$162,090	\$202,302	\$218,844	\$0	\$218,844	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	06	\$9,553	\$16,870	\$17,370	\$0	\$17,370	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,468,736	\$1,583,767	\$1,790,893	\$0	\$1,790,893	\$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 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	06	\$316,820	\$361,072	\$367,832	\$0	\$367,832	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	06	\$54,388	\$48,000	\$53,000	\$0	\$53,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$371,208	\$409,072	\$420,832	\$0	\$420,832	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	06	\$391,226	\$407,281	\$447,827	\$0	\$447,827	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	06	\$219,021	\$266,850	\$269,150	\$0	\$269,150	\$0
Sanitation Subtotal			\$610,247	\$674,131	\$716,977	\$0	\$716,977	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	06	\$373,976	\$400,996	\$436,507	\$0	\$436,507	\$0
Water Distribution and Treatment Subtotal			\$373,976	\$400,996	\$436,507	\$0	\$436,507	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's period ending 12/31/2022 (Recommended)	Budget Committee's period ending 12/31/2022 (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	06	\$105,820	\$105,820	\$103,546	\$0	\$103,546	\$0
	Health Subtotal		\$105,820	\$105,820	\$103,546	\$0	\$103,546	\$0
Welfare								
4441-4442	Administration and Direct Assistance	06	\$2,421	\$5,800	\$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
	Welfare Subtotal		\$2,421	\$5,800	\$10,000	\$0	\$10,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	06	\$422,775	\$503,446	\$501,031	\$0	\$501,031	\$0
4550-4559	Library	06	\$142,512	\$147,243	\$162,465	\$0	\$162,465	\$0
4583	Patriotic Purposes	06	\$7,691	\$8,100	\$12,100	\$0	\$12,100	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$572,978	\$658,789	\$675,596	\$0	\$675,596	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	06	\$566,725	\$566,801	\$477,301	\$0	\$477,301	\$0
4721	Long Term Bonds and Notes - Interest	06	\$116,837	\$116,810	\$93,764	\$0	\$93,764	\$0
4723	Tax Anticipation Notes - Interest	06	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$683,562	\$683,612	\$571,066	\$0	\$571,066	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$44,123	\$49,900	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$36,230	\$35,000	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$80,353	\$84,900	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations				\$7,461,916	\$0	\$7,461,916	\$0



Special Warrant Articles

Account	Purpose	Article	Selectionmen's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Selectionmen's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended) (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
4711	Long Term Bonds and Notes - Principal	11	\$7,316	\$0	\$7,316	\$0
		Purpose: Pollard Rd Sidewalk-Unused Bond Proceeds				
4711	Long Term Bonds and Notes - Principal	12	\$111,045	\$0	\$111,045	\$0
		Purpose: Add. Funding Levy-Unused Bond Proceeds				
4915	To Capital Reserve Fund	13	\$42,877	\$0	\$42,877	\$0
		Purpose: Beechwood One Rds. - Unused Bond Proceeds				
4915	To Capital Reserve Fund	14	\$96,500	\$0	\$96,500	\$0
		Purpose: CR-Public Works Vehicle & Equipment				
4915	To Capital Reserve Fund	15	\$100,000	\$0	\$100,000	\$0
		Purpose: CR-Police Department Equipment				
4915	To Capital Reserve Fund	16	\$220,298	\$0	\$220,298	\$0
		Purpose: CR-Water System Rehabilitation				
4915	To Capital Reserve Fund	17	\$301,298	\$0	\$301,298	\$0
		Purpose: CR-Sewer System Rehabilitation				
4915	To Capital Reserve Fund	18	\$133,000	\$0	\$133,000	\$0
		Purpose: CR-Roads & Streets Reconstruction				
4915	To Capital Reserve Fund	19	\$41,000	\$0	\$41,000	\$0
		Purpose: CR-Kanc Rec Area Equipment				
4915	To Capital Reserve Fund	21	\$65,000	\$0	\$65,000	\$0
		Purpose: CR-Fire Truck & Equipment				
4915	To Capital Reserve Fund	22	\$5,000	\$0	\$5,000	\$0
		Purpose: CR-Engineering & Planning				
4915	To Capital Reserve Fund	23	\$30,000	\$0	\$30,000	\$0
		Purpose: CR-Solid Waste				
4915	To Capital Reserve Fund	24	\$10,000	\$0	\$10,000	\$0
		Purpose: CR-Village Center & Riverfront Park				



New Hampshire
Department of
Revenue Administration

2022
MS-737

Special Warrant Articles

4915	To Capital Reserve Fund	25		\$25,000	\$0	\$25,000	\$0
		Purpose: CR-Revaluation					
4915	To Capital Reserve Fund	26		\$2,000	\$0	\$2,000	\$0
		Purpose: CR-Library Technology					
4916	To Expendable Trusts/Fiduciary Funds	20		\$58,640	\$0	\$58,640	\$0
		Purpose: CR-Property & Building Maintenance					
4916	To Expendable Trusts/Fiduciary Funds	27		\$8,000	\$0	\$8,000	\$0
		Purpose: CR-Community Building					
Total Proposed Special Articles				\$1,256,978	\$0	\$1,256,978	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations For Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)
4902	Machinery Vehicles, and Equipment	29				
		<i>Purpose: Purchase Police Cruiser</i>				
4903	Buildings	07				
		<i>Purpose: Conceptual Design Services-Police & Fire Building</i>				
4909	Improvements Other than Buildings	28				
		<i>Purpose: Highway Block Grant Program</i>				
Total Proposed Individual Articles			\$122,831	\$0	\$122,831	\$0



New Hampshire
Department of
Revenue Administration

2022
MS-737

		Revenues			
Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
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	\$50,000	\$50,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$0	\$260,000	\$260,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	06	\$0	\$84,500	\$84,500
3220	Motor Vehicle Permit Fees	06	\$0	\$400,000	\$400,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	06	\$0	\$77,900	\$77,900
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$562,400	\$562,400
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	06	\$0	\$125,000	\$125,000
3353	Highway Block Grant	28	\$0	\$30,000	\$30,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	06	\$0	\$111,527	\$111,527
3379	From Other Governments	06	\$0	\$614,103	\$614,103
State Sources Subtotal			\$0	\$880,630	\$880,630



New Hampshire
Department of
Revenue Administration

2022
MS-737

		Revenues			
Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
Charges for Services					
3401-3406	Income from Departments	06	\$0	\$181,438	\$181,438
3409	Other Charges		\$0	\$0	\$0
			\$0	\$181,438	\$181,438
Charges for Services Subtotal					
Miscellaneous Revenues					
3501	Sale of Municipal Property	06	\$0	\$1,000	\$1,000
3502	Interest on Investments	06	\$0	\$2,500	\$2,500
3503-3509	Other	06	\$0	\$67,400	\$67,400
			\$0	\$70,900	\$70,900
Miscellaneous Revenues Subtotal					
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	11, 12, 13	\$0	\$161,242	\$161,242
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$161,242	\$161,242
	Total Estimated Revenues and Credits		\$0	\$2,116,610	\$2,116,610



Budget Summary

Item	Selectmen's Period ending 12/31/2022 (Recommended)	Budget Committee's Period ending 12/31/2022 (Recommended)
Operating Budget Appropriations	\$7,461,916	\$7,461,916
Special Warrant Articles	\$1,256,978	\$1,256,978
Individual Warrant Articles	\$122,831	\$122,831
Total Appropriations	\$8,841,725	\$8,841,725
Less Amount of Estimated Revenues & Credits	\$2,116,610	\$2,116,610
Estimated Amount of Taxes to be Raised	\$6,725,115	\$6,725,115



Supplemental Schedule

1. Total Recommended by Budget Committee	\$8,841,725
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$477,302
3. Interest: Long-Term Bonds & Notes	\$93,764
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$571,066
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$8,270,659
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$827,066
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$9,668,791

2021 INVENTORY OF TOWN PROPERTY

Map/Lot	Description	Acres	Bldg. Value	Land Value	Total Value
103-005-000-BG-00000	604 US Rte 3-Boyce Brook Pump Station	0.000	500	9,400	9,900
105-020-000-00-00000	433 US Rte 3-Salt Shed	0.830	39,000	60,800	99,800
105-001-000-00-00000	Land near I-93	0.170		9,000	9,000
109-011-000-00-00000	38 Old Airport Rd-Public Works Garage	6.050	193,100	159,800	352,900
109-012-000-00-00000	39 Old Airport Rd-Cemetery Bldg	6.400	37,800	162,200	200,000
109-017-000-00-00000	Bern Dibner Drive Land	2.640		61,300	61,300
109-018-000-00-00000	Arthur Salem Way Lot #2	0.470		64,000	64,000
109-019-000-00-00000	Arthur Salem Way Lot #4	0.360		60,800	60,800
109-023-000-00-00000	Arthur Salem Way Lot #5	0.500		64,900	64,900
109-022-000-00-00000	Arthur Salem Way Lot #7	0.370		61,100	61,100
109-021-000-00-00000	Arthur Salem Way Lot #8	0.420		62,500	62,500
110-022-000-00-00000	Arthur Salem Way Lot #9	0.620		67,600	67,600
110-023-000-00-00000	Arthur Salem Way Lot #10	0.340		95,800	95,800
110-016-000-00-00000	Pollard Road	0.240	20,600	50,200	70,800
110-021-000-00-00000	Connector Road	0.310		105,700	105,700
112-008-000-00-00000	Riverfront Park Land	1.150		33,900	33,900
112-009-000-00-00000	63 Recycle Rd-Solid Waste Facility	21.000	192,600	339,900	532,500
112-011-000-00-00000	16 Recycle Rd-Sewer Treatment Facility	20.000	6,608,800	200,500	6,809,300
113-045-000-00-00000	Pollard Road	3.600		148,000	148,000
113-046-000-00-00000	Mansion Hill Drive	0.120		136,100	136,100
113-051-000-00-00000	Pollard Road	2.400		139,600	139,600
113-054-000-00-00000	194 Pollard Rd-Community Center	6.640	591,400	170,400	761,800
113-156-000-00-00000	22 Church Street-Lincoln Public Library	0.090	497,000	216,000	713,000
116-043-000-00-00000	62 Forest Ridge Rd- Kanc Rec. Area	28.080	292,600	689,700	982,300
118-001-000-00-00000	148 Main St-Lincoln Town Hall	1.300	1,316,600	322,500	1,639,100
118-055-000-00-00000	16 Church St-Lincoln Fire Station	0.690	496,600	297,300	793,900
118-058-000-00-00000	Church Street	0.100	3,700	193,600	197,300
118-046-000-BG-00000	Main Street Gazebo	0.000	3,100		3,100
122-005-000-00-00000	Main Street - Lady's Bathtub	0.620		165,900	165,900
122-007-000-BG-00000	River Intake Building	0.000	8,400	0	8,400
124-065-000-00-00000	Kancamagus Highway	16.000		425,200	425,200
124-066-000-BG-00000	14 Adams Wood Rd-Water Treatment Plant	0.000	730,800	0	730,800
129-062-000-00-00000	Clearbrook #2E	0.000		52,500	52,500
129-061-000-00-00000	Clearbrook #2W	0.000		52,500	52,500
Total			\$ 11,032,600	\$ 4,678,700	\$ 15,711,300

2021 Payroll By Department
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
CEMETERY				
Lehouillier, Gene	\$ 161.50			\$ 161.50
Thompson, Peter	\$ 8,823.00	\$ -	\$ -	\$ 8,823.00
ELECTIONS				
Kuplin, Laurel	\$ 300.00	\$ -	\$ -	\$ 300.00
Thomas, Randall	\$ 125.00	\$ -	\$ -	\$ 125.00
EXECUTIVE & OFFICIALS				
Burbank, Alfred	\$ 80,454.13	\$ -	\$ 6,535.81	\$ 86,989.94
Chenard, Susanne	\$ 50.00	\$ -	\$ -	\$ 50.00
Daigle-Brophy, Kristyn	\$ 37,203.10	\$ -	\$ -	\$ 37,203.10
Daly, John (Jack)	\$ 4,443.35	\$ -	\$ -	\$ 4,443.35
Dovholuk, Sandra	\$ 2,205.00	\$ -	\$ -	\$ 2,205.00
Ham, Tamra	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Hart, Johnna	\$ 64,550.28	\$ -	\$ -	\$ 64,550.28
Leslie, Jane	\$ 50,934.41	\$ 8,928.12	\$ -	\$ 59,862.53
Ludwig, Jayne	\$ 1,678.57	\$ -	\$ -	\$ 1,678.57
McQueeney, Luanne	\$ 373.75	\$ -	\$ -	\$ 373.75
Park, Carina	\$ 3,653.86	\$ -	\$ -	\$ 3,653.86
Peluso, Lisa (EX and PL)	\$ 39,275.82	\$ 539.47	\$ -	\$ 39,815.29
Robinson, Orrin J.	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Rolando, Julie	\$ 775.00	\$ -	\$ -	\$ 775.00
Rose, Brook (Asst TC & Recording Sec)	\$ 13,616.72	\$ -	\$ -	\$ 13,616.72
WATER DEPARTMENT				
Beaudin, David W. (WT & PW)	\$ 59,511.21	\$ 8,044.14	\$ -	\$ 67,555.35
Vigneault, Zachary (WT & PW)	\$ 44,070.40	\$ 7,415.52	\$ -	\$ 51,485.92
LIBRARY				
Camargo, Teasha	\$ 27,414.40	\$ -	\$ -	\$ 27,414.40
Peltier, Janet (Treasurer & Checklist)	\$ 5,058.42	\$ -	\$ -	\$ 5,058.42
Riley, Carol (LB & Checklist)	\$ 54,400.80	\$ -	\$ -	\$ 54,400.80
Smith, Samantha	\$ 9,748.73	\$ -	\$ -	\$ 9,748.73
Strangman, Emily	\$ 4,790.50	\$ -	\$ -	\$ 4,790.50
PLANNING & ZONING OFFICE				
Bont, Carole	\$ 64,296.92	\$ 15,740.00	\$ -	\$ 80,036.92
Sherriff, Judy	\$ 2,968.75	\$ -	\$ -	\$ 2,968.75
SOLID WASTE FACILITY				
Christenson, Scot	\$ 7,403.39	\$ -	\$ -	\$ 7,403.39
Clark, Russell	\$ 43,056.01	\$ 846.12	\$ -	\$ 43,902.13
MacKay, John	\$ 43,216.00	\$ 1,798.20	\$ -	\$ 45,014.20
Pelletier, Joseph	\$ 16,261.82	\$ 59.97	\$ -	\$ 16,321.79
DEPARTMENT OF PUBLIC WORKS				
Hadaway, Nathan	\$ 79,475.32	\$ -	\$ -	\$ 79,475.32
Hart, Daryl J.	\$ 46,976.00	\$ 2,388.22	\$ -	\$ 49,364.22
Nicoll III, Andrew	\$ 53,153.64	\$ 3,976.08	\$ -	\$ 57,129.72
Smith, Ryan (PW & Rec)	\$ 40,841.61	\$ 2,496.31	\$ -	\$ 43,337.92
FIRE DEPARTMENT				
Baker, Ryan	\$ 4,470.00	\$ -	\$ -	\$ 4,470.00
Beard, Ronald R. (CO & Health Officer)	\$ 68,825.60	\$ -	\$ -	\$ 68,825.60
Bennett, Lauren	\$ 5,118.50	\$ -	\$ -	\$ 5,118.50
Fairbrother, Ryan (FD & PW)	\$ 25,472.20	\$ 3,960.00	\$ -	\$ 29,432.20
Homan, Clifford	\$ 2,973.36	\$ -	\$ -	\$ 2,973.36
Kenney, Robert	\$ 5,585.69	\$ -	\$ -	\$ 5,585.69
MacAuley, Aaron	\$ 6,678.18	\$ -	\$ -	\$ 6,678.18
MacAuley, Ross	\$ 638.00	\$ -	\$ -	\$ 638.00
Masse, Kevin	\$ 396.66	\$ -	\$ -	\$ 396.66
Tomaso, David	\$ 8,251.00	\$ -	\$ -	\$ 8,251.00
Weden, Michael (PD)	\$ 7,380.09	\$ -	\$ -	\$ 7,380.09

2021 Payroll By Department
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
RECREATION DEPARTMENT				
Avery, Jake	\$ 2,816.00	\$ 321.76	\$ -	\$ 3,137.76
Bartlett, John A.	\$ 2,743.57	\$ 43.80	\$ -	\$ 2,787.37
Conn Jr., Ralph	\$ 5,125.15	\$ 247.05	\$ -	\$ 5,372.20
Corey, Marcus	\$ 500.05	\$ -	\$ -	\$ 500.05
Duguay, Jane	\$ 1,918.98	\$ 375.68	\$ -	\$ 2,294.66
Goodbout, Jason	\$ 3,869.20	\$ 518.35	\$ -	\$ 4,387.55
Goodbout, Kyle	\$ 4,760.25	\$ 627.03	\$ -	\$ 5,387.28
Ham, Arnold	\$ 1,005.00	\$ -	\$ -	\$ 1,005.00
Harrington, Brandon	\$ 7,984.45	\$ 1,154.87	\$ -	\$ 9,139.32
Jenkins, Eunice	\$ 71.01	\$ -	\$ -	\$ 71.01
Jenkins, Nathan	\$ 39.90	\$ -	\$ -	\$ 39.90
Lindow, Andrew	\$ 277.22	\$ -	\$ -	\$ 277.22
Loukes, Aaron L.	\$ 28.22	\$ -	\$ -	\$ 28.22
Manning, Cameron	\$ 4,760.15	\$ 297.41	\$ -	\$ 5,057.56
Murphy, Casey	\$ 633.33	\$ -	\$ -	\$ 633.33
Oddis, Haily	\$ 3,127.25	\$ 709.13	\$ -	\$ 3,836.38
Rand, Heather	\$ 3,343.21	\$ 34.26	\$ -	\$ 3,377.47
Salz, Destiny	\$ 18.00	\$ -	\$ -	\$ 18.00
Sellingham, Kara (Rec & FP)	\$ 1,837.62	\$ -	\$ -	\$ 1,837.62
Smith, Zachery	\$ 1,632.06	\$ -	\$ -	\$ 1,632.06
Sothard, Colt	\$ 202.50	\$ -	\$ -	\$ 202.50
Tower, Samantha	\$ 944.19	\$ -	\$ -	\$ 944.19
Tower, Tara	\$ 64,103.52	\$ -	\$ -	\$ 64,103.52
Wilson, Andrew	\$ 430.50	\$ -	\$ -	\$ 430.50
Wilson, Geoffrey	\$ 405.15	\$ -	\$ -	\$ 405.15
COMMUNITY CENTER				
Avery, Dylan	\$ 940.50	\$ -	\$ -	\$ 940.50
Boyle, Isabella	\$ 4,654.00	\$ -	\$ -	\$ 4,654.00
Cail, Abigail	\$ 21,313.25	\$ 1,481.65	\$ -	\$ 22,794.90
Ciccarello, Kayla	\$ 1,256.75	\$ -	\$ -	\$ 1,256.75
Clark, Jillian	\$ 1,617.50	\$ -	\$ -	\$ 1,617.50
Drew, Elizabeth	\$ 882.75	\$ -	\$ -	\$ 882.75
Etchings, Victoria	\$ 1,172.50	\$ -	\$ -	\$ 1,172.50
Fairbrother, Bryanna	\$ 15,200.00	\$ 555.77	\$ -	\$ 15,755.77
Lamoureux, Daniel	\$ 25,821.86	\$ 2,134.14	\$ 1,241.05	\$ 29,197.05
Rand, Vienna	\$ 360.00	\$ -	\$ -	\$ 360.00
Sawyer, Abbie	\$ 1,029.00	\$ -	\$ -	\$ 1,029.00
Tower, Blake	\$ 2,691.66	\$ -	\$ -	\$ 2,691.66
				\$ 1,321,286.69

2021 Payroll By Department
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Detail Wages	Separation/ Retirement Wages	Gross Wages
POLICE DEPARTMENT					
Baker, Kara	\$ 46,523.88	\$ 5,273.81	\$ -	\$ -	\$ 51,797.69
Ball, Richard II	\$ 73,160.04	\$ 11,607.75	\$ 8,412.00	\$ -	\$ 93,179.79
Beausoleil, Ryan	\$ 32,482.09	\$ 1,044.74	\$ -	\$ -	\$ 33,526.83
Bujeaud, Joseph J.	\$ 57,017.84	\$ 4,969.68	\$ -	\$ -	\$ 61,987.52
Burnham, Jeffrey	\$ 80,358.19	\$ -	\$ 2,717.00	\$ -	\$ 83,075.19
Carney, Teighlar	\$ 11,068.91	\$ 414.07	\$ 261.00	\$ 1,271.94	\$ 13,015.92
Deluca, Joseph P	\$ 72,785.16	\$ 448.07	\$ 1,624.00	\$ -	\$ 74,857.23
Elliott, Elizabeth	\$ 33,836.21	\$ -	\$ -	\$ 1,271.55	\$ 35,107.76
Formalarie, Andrew *	\$ 52,472.07	\$ 1,974.18	\$ 3,393.00	\$ -	\$ 57,839.25
Franz, Jennifer **	\$ 3,724.49	\$ -	\$ -	\$ -	\$ 3,724.49
Fullerton, Jason	\$ 1,891.06	\$ -	\$ -	\$ 43.75	\$ 1,934.81
Gaites, Megan	\$ 1,009.40	\$ -	\$ -	\$ -	\$ 1,009.40
Ham, Kayleigh	\$ 41,948.98	\$ 3,930.84	\$ -	\$ -	\$ 45,879.82
Lowe, Kristopher	\$ 55,895.91	\$ 915.49	\$ 406.00	\$ -	\$ 57,271.40
McKinley, Scott	\$ 34,136.50	\$ -	\$ 574.00	\$ -	\$ 34,710.50
Morris, Chad	\$ 86,442.34	\$ -	\$ -	\$ -	\$ 86,442.34
Perry, Russell	\$ 58,374.26	\$ 1,100.80	\$ 522.00	\$ -	\$ 59,997.06
Snyder, Amy	\$ 43,152.74	\$ 2,226.68	\$ -	\$ -	\$ 45,379.42
Stevens, Bonnie	\$ 1,066.00	\$ -	\$ -	\$ -	\$ 1,066.00
Stevens, Michael E.	\$ 71,004.09	\$ 151.07	\$ 1,218.00	\$ 15,924.60	\$ 88,297.76
Tomaso, Sean	\$ 3,593.16	\$ 266.16	\$ -	\$ -	\$ 3,859.32
Waldman, Steven	\$ 64,936.29	\$ 1,736.41	\$ 2,117.00	\$ -	\$ 68,789.70
Wetherell, Jodi	\$ 28,183.96	\$ 1,390.39	\$ -	\$ 1,501.61	\$ 31,075.96
Wetherell, Robert ***	\$ 1,549.60	\$ -	\$ -	\$ -	\$ 1,549.60
Wiley, Brad	\$ 45,637.46	\$ 800.36	\$ 464.00	\$ -	\$ 46,901.82
					\$ 1,082,276.58

*Includes (FD & REC)

**Includes (PD & Ballot Clerk)

***Includes (PD & Moderator)

**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, 2022	\$15,500.00	5.00%	\$15,500.00	\$387.50	\$15,887.50
TOTAL			\$15,500.00	\$387.50	\$15,887.50

**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>
Beginning Balance	\$1,315,000.00				
February 15, 2022	\$200,000.00			\$4,875.00	\$4,875.00
August 15, 2022	\$100,000.00	4.850	\$100,000.00	\$4,875.00	\$104,875.00
February 15, 2023	\$100,000.00			\$2,450.00	\$2,450.00
August 15, 2023	\$0.00	4.900	\$100,000.00	\$2,450.00	\$102,450.00
TOTAL			\$200,000.00	\$14,650.00	\$214,650.00

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$120,000.00				
February 15, 2022	\$120,000.00			\$2,925.00	\$2,925.00
August 15, 2022	\$60,000.00	4.850	\$60,000.00	\$2,925.00	\$62,925.00
February 15, 2023	\$60,000.00			\$1,470.00	\$1,470.00
August 15, 2023	\$0.00	4.900	\$60,000.00	\$1,470.00	<u>\$61,470.00</u>
TOTAL			\$120,000.00	\$8,790.00	\$128,790.00

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>
Beginning Balance	\$423,302.79			2.100%
February 1, 2022	\$160,802.79	\$65,625.00	\$2,397.03	\$68,022.03
August 1, 2022	\$160,802.79		\$1,674.55	\$1,674.55
February 1, 2023	\$95,177.79	\$65,625.00	\$1,702.31	\$67,327.31
August 1, 2023	\$95,177.79		\$991.15	\$991.15
February 1, 2024	\$29,552.79	\$65,625.00	\$1,007.57	\$66,632.57
August 1, 2024	\$29,552.79		\$309.45	\$309.45
February 1, 2025	\$0.00	\$29,552.79	\$312.85	\$29,865.64
				\$0.00
TOTAL		\$226,427.79	\$8,394.91	\$234,822.70

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, 2022	\$510,000.00			\$11,776.00	\$11,776.00
August 15, 2022	\$405,000.00	5.020	\$105,000.00	\$11,776.00	\$116,776.00
February 15, 2023	\$405,000.00			\$9,140.50	\$9,140.50
August 15, 2023	\$300,000.00	4.020	\$105,000.00	\$9,140.50	\$114,140.50
February 15, 2024	\$300,000.00			\$7,030.00	\$7,030.00
August 15, 2024	\$200,000.00	4.020	\$100,000.00	\$7,030.00	\$107,030.00
February 15, 2025	\$200,000.00			\$5,020.00	\$5,020.00
August 15, 2025	\$100,000.00	5.020	\$100,000.00	\$5,020.00	\$105,020.00
February 15, 2026	\$100,000.00			\$2,510.00	\$2,510.00
August 15, 2026	\$0.00	5.020	\$100,000.00	\$2,510.00	\$102,510.00
TOTAL			\$510,000.00	\$70,953.00	\$580,953.00

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
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
TOTAL			\$279,773.95	\$42,941.10	\$322,715.05

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
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
TOTAL			\$279,900.00	\$39,754.43	\$319,654.43

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, 2022	\$900,000.00			\$15,727.50	\$15,727.50
August 15, 2022	\$840,000.00	5.020	\$60,000.00	\$15,727.50	\$75,727.50
February 15, 2023	\$840,000.00			\$14,221.50	\$14,221.50
August 15, 2023	\$780,000.00	4.020	\$60,000.00	\$14,221.50	\$74,221.50
February 15, 2024	\$780,000.00			\$13,015.50	\$13,015.50
August 15, 2024	\$720,000.00	4.020	\$60,000.00	\$13,015.50	\$73,015.50
February 15, 2025	\$720,000.00			\$11,809.50	\$11,809.50
August 15, 2025	\$660,000.00	5.020	\$60,000.00	\$11,809.50	\$71,809.50
February 15, 2026	\$660,000.00			\$10,303.50	\$10,303.50
August 15, 2026	\$600,000.00	5.020	\$60,000.00	\$10,303.50	\$70,303.50
February 15, 2027	\$600,000.00			\$8,797.50	\$8,797.50
August 15, 2027	\$540,000.00	2.020	\$60,000.00	\$8,797.50	\$68,797.50
February 15, 2028	\$540,000.00			\$8,191.50	\$8,191.50
August 15, 2028	\$480,000.00	2.020	\$60,000.00	\$8,191.50	\$68,191.50
February 15, 2029	\$480,000.00			\$7,585.50	\$7,585.50
August 15, 2029	\$420,000.00	2.145	\$60,000.00	\$7,585.50	\$67,585.50
February 15, 2030	\$420,000.00			\$6,942.00	\$6,942.00
August 15, 2030	\$360,000.00	4.020	\$60,000.00	\$6,942.00	\$66,942.00
February 15, 2031	\$360,000.00			\$5,736.00	\$5,736.00
August 15, 2031	\$300,000.00	4.020	\$60,000.00	\$5,736.00	\$65,736.00
February 15, 2032	\$300,000.00			\$4,530.00	\$4,530.00
August 15, 2032	\$240,000.00	3.020	\$60,000.00	\$4,530.00	\$64,530.00
February 15, 2033	\$240,000.00			\$3,624.00	\$3,624.00
August 15, 2033	\$180,000.00	3.020	\$60,000.00	\$3,624.00	\$63,624.00
February 15, 2034	\$180,000.00			\$2,718.00	\$2,718.00
August 15, 2034	\$120,000.00	3.020	\$60,000.00	\$2,718.00	\$62,718.00
February 15, 2035	\$120,000.00			\$1,812.00	\$1,812.00
August 15, 2035	\$60,000.00	3.020	\$60,000.00	\$1,812.00	\$61,812.00
February 15, 2036	\$60,000.00			\$906.00	\$906.00
August 15, 2036	\$0.00	3.020	\$60,000.00	\$906.00	\$60,906.00
TOTAL			\$900,000.00	\$231,840.00	\$1,131,840.00

2021 Summary of Valuation

Value of Land Only:

Current Use	\$ 67,350
Residential	238,821,700
Commericaill/Industrial	<u>38,187,200</u>

Total Value of Taxable Land **\$ 277,076,250**

Value of Buildings Only:

Residential	\$ 853,212,600
Manufactured Housing	2,309,700
Commercial/Industrial	<u>99,221,174</u>

Total Value of Taxable Buildings **\$ 954,743,474**

Total Value of Publice Utilities **\$ 19,550,300**

Total Value Before Exemptions **\$ 1,251,370,024**

Less: Value of Elderly Exemptions	(887,500)
Less: Solar Energy	(75,100)
Less: Value of Blind Exemptions	<u>-</u>

Total Valuation on Which Tax Rate is Computed **\$ 1,250,407,424**

Less: Public Utilities	<u>(19,550,300)</u>
-------------------------------	---------------------

Net Valuation without utilities on which tax rate for state
education tax is computed **\$ 1,230,857,124**

2021 Statement of Appropriations, Taxes Assessed and Tax Rate

Town Share of Rate:

Appropriations	\$ 8,019,950
Less: Revenues	\$ 1,910,532
Less: Shared Revenues	\$ -
Add: Overlay	\$ 205,497
Add: War Service Credits	\$ 33,500

Net Town Appropriation \$ 6,348,415

Approved Town Tax Rate \$ 5.07 48% of Total Rate

Local School Share of Rate:

School Appropriations - Lincoln	\$ 5,042,092
Less: State Education Taxes	\$ 1,855,168
Less: Adequate Education Grant	\$ -
Net Local School Appropriation	<u>\$ 3,186,924</u>

Approved Local School Tax Rate \$ 2.55 24% of Total Rate

State Education Share of Rate:

Equalized Valuation (no utilities)	
1,228,588 x 1.51	<u>\$ 1,855,168</u>
Divided by Local Assessed Valuation (no utilities) 1,230,857,124	
Excess State Education Taxes to be Remitted to State	\$ -

Approved State School Tax Rate \$ 1.51 14% of Total Rate

County Share of Rate:

County Assessment	\$ 1,759,266
Less: Shared Revenues	\$ -

Net County Appropriations \$ 1,759,266

Approved County Tax Rate \$ 1.41 13% of Total Rate

TOTAL TAX RATE

\$ 10.54 100%

Commitment Analysis:

Total Property Taxes Assessed	\$ 13,149,773
Less: War Service Credits	<u>\$ 33,500</u>
Total Property Tax Commitment	<u>\$ 13,116,273</u>

Proof of Rate:

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$ 1,230,857,124	\$ 1.51	\$ 1,858,594
All Other Taxes	\$ 1,250,407,424	\$ 9.03	\$ 11,291,179
TOTAL			\$ 13,149,773

REPORT OF THE TRUSTEES OF TRUST FUNDS ON DECEMBER 31, 2021

	Name	Principal					Income					
		2020 Beginning Balance	Additions, Purchases, Transfers	Expenses During Year	Fees	Gains (or Losses) on Securities	2021 Ending Balance	Balance Beginning Year	Income During Year	Expended/Received During Year	Total Value of Fund	
TF 100	Cemetery Trust Fund	\$ 66,387.38	\$ 1,065.00			\$ 1,216.12	\$ 68,668.50	\$ 11,605.81	\$ 1,278.55	\$ (810.34)	\$ 12,074.02	\$ 80,742.52
TF 102	Fire Department Auxiliary	\$ 5,721.99	\$ 3,342.50	\$ (858.00)	\$ (69.21)	\$ 127.15	\$ 8,264.43	\$ 218.31	\$ 110.69		\$ 329.00	\$ 8,593.42
TF 104	Memorial Park	\$ 103.12			\$ (1.14)	\$ 1.70	\$ 103.68	\$ 7.49	\$ 1.80		\$ 9.29	\$ 112.97
Total Trust Funds		\$ 72,212.49	\$ 4,407.50	\$ (858.00)	\$ (70.35)	\$ 1,344.97	\$ 77,036.61	\$ 11,831.61	\$ 1,391.04	\$ (810.34)	\$ 12,412.31	\$ 89,448.91
EX 200	Community Building ETF	\$ 21,725.89			\$ (53.47)	\$ 3.84	\$ 21,676.26		\$ 382.05		\$ 382.05	\$ 22,058.31
EX 202	Employee Separation ETF	\$ 68,390.88		\$ (25,817.69)	\$ (166.19)	\$ 13.73	\$ 42,420.73		\$ 1,187.55		\$ 1,187.55	\$ 43,608.28
EX 204	Property & Building Maintenance ETF	\$ 200,321.59	\$ 62,000.00		\$ (492.99)	\$ 35.43	\$ 261,864.03		\$ 3,522.68		\$ 3,522.68	\$ 265,386.71
EX 206	Town Cemetery Maintenance ETF	\$ 92,961.57	\$ 5,535.00	\$ (5,124.00)	\$ (223.05)	\$ 15.46	\$ 93,164.98		\$ 1,596.27		\$ 1,596.27	\$ 94,761.25
EX 208	Village Center & Riverfront Part ETF	\$ 1,704.61	\$ 10,000.00		\$ (4.20)	\$ 0.30	\$ 11,700.71		\$ 29.98		\$ 29.98	\$ 11,730.69
CR 300	Engineering & Planning Cap Res	\$ 102,269.62		\$ (270.00)	\$ (251.69)	\$ 18.09	\$ 101,766.02		\$ 1,798.42		\$ 1,798.42	\$ 103,564.44
CR 302	Fire Truck & Equipment Cap Res	\$ 78,858.01	\$ 80,000.00		\$ (194.07)	\$ 13.95	\$ 158,677.89		\$ 1,386.73		\$ 1,386.73	\$ 160,064.62
CR 304	Kancamagus Recreation Area Equipment	\$ 49,071.18	\$ 19,000.00	\$ (19,126.72)	\$ (105.25)	\$ 20.74	\$ 48,859.95		\$ 752.11		\$ 752.11	\$ 49,612.06
CR 306	Library Building Capital Reserve	\$ 62,387.23	\$ 10,000.00	\$ (22,979.36)	\$ (138.82)	\$ 16.08	\$ 49,285.13		\$ 1,007.45		\$ 1,007.45	\$ 50,292.58
CR 308	Library Technology Capital Reserve	\$ 7,528.47	\$ 2,000.00	\$ (5,055.00)	\$ (11.32)	\$ (1.90)	\$ 4,460.25		\$ 86.48		\$ 86.48	\$ 4,546.73
CR 310	Police Department Equipment Cap Res	\$ 56,462.82	\$ 55,000.00	\$ (54,952.78)	\$ (78.66)	\$ 46.27	\$ 56,477.65		\$ 546.84		\$ 546.84	\$ 57,024.49
CR 312	Public Works Vehicles & Equip Cap Res	\$ 344,683.42	\$ 139,000.00	\$ (4,005.80)	\$ (844.10)	\$ 62.47	\$ 478,895.99		\$ 6,032.03		\$ 6,032.03	\$ 484,928.02
CR 314	Revaluation Capital Reserve	\$ 97,945.04	\$ 15,000.00	\$ (33,200.00)	\$ (225.58)	\$ 23.60	\$ 79,543.06		\$ 1,628.54		\$ 1,628.54	\$ 81,171.60
CR 316	Road & Street Reconstruction Cap Res	\$ 1,144,414.21	\$ 128,000.00	\$ (582,970.67)	\$ (2,654.28)	\$ 269.20	\$ 687,058.46		\$ 19,135.72		\$ 19,135.72	\$ 706,194.18
CR 318	Roland Dubois Settlement Cap Res	\$ 423,136.97			\$ (1,041.34)	\$ 74.84	\$ 422,170.47		\$ 7,440.92		\$ 7,440.92	\$ 429,611.39
CR 320	Sewer System Rehabilitation Cap Res	\$ 1,056,673.66	\$ 285,000.00		\$ (2,600.48)	\$ 186.89	\$ 1,339,260.07		\$ 18,581.75		\$ 18,581.75	\$ 1,357,841.82
CR 322	Solid Waste Facility Improvement Cap Res	\$ 82,188.87		\$ (40,451.70)	\$ (199.80)	\$ 17.01	\$ 41,554.38		\$ 1,426.09		\$ 1,426.09	\$ 42,980.47
CR 324	Water System Rehabilitation Cap Res	\$ 578,211.07	\$ 245,000.00	\$ (107,237.01)	\$ (1,323.40)	\$ 121.70	\$ 714,772.36		\$ 9,482.23		\$ 9,482.23	\$ 724,254.59
Total Capital Reserve Funds		\$ 4,468,935.11	\$ 1,055,535.00	\$ (901,190.73)	\$ (10,608.69)	\$ 937.70	\$ 4,613,608.39		\$ 76,023.84		\$ 76,023.84	\$ 4,689,632.23
Total Combined Funds		\$ 4,541,147.60	\$ 1,059,942.50	\$ (902,048.73)	\$ (10,679.04)	\$ 2,282.67	\$ 4,690,645.00	\$ 11,831.61	\$ 77,414.88	\$ (810.34)	\$ 88,436.15	\$ 4,779,081.14

Respectfully Submitted,
Herb Gardner, Chairman
K. Jeanne Beaudin, Treasurer/Secretary
Vikram Mansharamani

TOWN OF LINCOLN

2021 Detailed Statement of Payments

December 31, 2021

(unaudited)

	<i>2021 Budgeted</i>	<i>2021 Expended</i>	<i>(Over) Under Budget</i>
GENERAL GOVERNMENT			
<i>Executive</i>			
Payroll	259,758.00	241,207.09	18,550.91
Public Officials Payroll	24,266.00	23,833.76	432.24
Payroll Overtime	6,960.00	9,215.86	(2,255.86)
Telephone	9,536.00	6,134.03	3,401.97
Dues, Travel & Conferences	13,845.00	7,392.07	6,452.93
Contracted Services	133,532.00	116,405.89	17,126.11
Materials & Supplies	18,050.00	13,799.05	4,250.95
Subtotal Executive	\$ 465,947.00	\$ 417,987.75	\$ 47,959.25
<i>Tax Collector/Town Clerk</i>			
Payroll Tax Collector	21,528.00	18,267.00	3,261.00
Payroll Town Clerk	21,528.00	21,273.10	254.90
Payroll Deputy Clerk	24,090.00	11,985.47	12,104.53
Dues, Travel & Conferences	1,110.00	580.00	530.00
Contracted Services	16,550.00	11,175.68	5,374.32
Materials & Supplies	1,915.00	2,120.50	(205.50)
Subtotal Elections	\$ 86,721.00	\$ 65,401.75	\$ 21,319.25
<i>Elections</i>			
Payroll-Elections	250.00	250.00	0.00
Contracted Services	2,150.00	624.00	1,526.00
Materials & Supplies	675.00	1,052.47	(377.47)
Subtotal Elections	\$ 3,075.00	\$ 1,926.47	\$ 1,148.53
<i>Legal Expenses</i>	205,000.00	228,991.83	\$ (23,991.83)
Subtotal Legal Expenses	\$ 205,000.00	\$ 228,991.83	\$ (23,991.83)
<i>Personnel Administration</i>			
HealthTrust Health Insurance	259,000.00	241,032.12	17,967.88
Health/Dental Insurance Union	292,111.00	237,663.86	54,447.14
Life Insurance	10,164.00	11,746.00	(1,582.00)
Disability Insurance	18,328.00	14,180.66	4,147.34
Dental Plan Employee	11,900.00	10,505.30	1,394.70
FICA Tax Expense	108,000.00	94,584.52	13,415.48
Medicare Tax Expense	36,814.00	33,607.78	3,206.22
Pension Contribution-Police	234,871.00	218,180.93	16,690.07
Pension Contribution-Others	162,000.00	158,188.73	3,811.27
Unemployment Compensation	1,594.00	-	1,594.00
Workers' Compensation	58,000.00	47,373.87	10,626.13
Education Reimbursement	5,000.00	-	5,000.00
Subtotal Personnel Administration	\$ 1,197,782.00	\$ 1,067,063.77	\$ 130,718.23

	2021 Budgeted	2021 Expended	(Over) Under Budget
GENERAL GOVERNMENT (Continued)			
Planning			
Payroll	89,047.00	88,487.58	559.42
Payroll - Overtime	1,000.00	16,086.23	
Training/Expenses	2,500.00	367.00	2,133.00
Dues, Travel & Conferences	7,404.00	6,178.00	1,226.00
Contracted Services	29,700.00	43,375.74	(13,675.74)
Materials & Supplies	5,000.00	2,864.51	2,135.49
Office Equipment	1,800.00	-	1,800.00
Subtotal Planning	\$ 136,451.00	\$ 157,359.06	\$ (20,908.06)
Town Building			
Contracted Services	12,132.00	12,375.62	(243.62)
Electricity	19,000.00	21,225.83	(2,225.83)
Heating Oil	4,000.00	4,144.87	(144.87)
Materials & Supplies	4,200.00	4,340.21	(140.21)
Building & Property Maintenance	39,550.00	27,350.19	12,199.81
Subtotal Town Building	\$ 78,882.00	\$ 69,436.72	\$ 9,445.28
Cemetery			
Payroll	12,500.00	9,451.00	3,049.00
Payroll Overtime	4,100.00	3,701.10	398.90
Contracted Services	6,730.00	4,629.63	2,100.37
Materials & Supplies	2,700.00	6,889.74	(4,189.74)
Fuel - Equipment & Vehicles	800.00	862.22	(62.22)
Equipment	1,000.00	2,208.01	(1,208.01)
Subtotal Cemetery	\$ 27,830.00	\$ 27,741.70	\$ 88.30
Insurances			
Property Liability	156,375.00	119,617.81	36,757.19
Subtotal Insurances	\$ 156,375.00	\$ 119,617.81	\$ 36,757.19
Total General Government	\$ 2,358,063.00	\$ 2,155,526.86	\$ 202,536.14
PUBLIC SAFETY			
Police			
Payroll	1,022,570.00	933,254.79	89,315.21
Payroll-Part Time	35,000.00	44,394.87	(9,394.87)
Payroll - Overtime	20,000.00	36,769.50	(16,769.50)
Payroll-Overtime Holidays	35,000.00	28,299.34	6,700.66
Telephone	16,000.00	16,961.85	(961.85)
Dues, Training, Travel & Conferences	14,500.00	12,701.09	1,798.91
Contracted Services	134,125.00	138,686.52	(4,561.52)
Materials & Supplies	7,000.00	4,939.96	2,060.04
Vehicles- Fuel & Maint.	29,500.00	29,375.70	124.30
Uniforms & Personal Equipment	33,200.00	34,326.99	(1,126.99)
Equipment	17,700.00	17,381.74	318.26
Grant	-	-	-
Subtotal Police	\$ 1,364,595.00	\$ 1,297,092.35	\$ 67,502.65

	2021 Budgeted	2021 Expended	(Over) Under Budget
PUBLIC SAFETY (Continued)			
<i>Fire</i>			
Payroll	112,252.00	97,836.88	14,415.12
Telephone	2,800.00	2,551.11	248.89
Employment Training/Expense	6,900.00	3,170.12	3,729.88
Dues/Travel/Conference	1,000.00	848.60	151.40
Contracted Services	26,450.00	20,565.21	5,884.79
Electricity	2,400.00	1,916.15	483.85
Heating Fuel	3,300.00	3,523.01	(223.01)
Materials & Supplies	5,600.00	5,939.25	(339.25)
Fuel - Vehicles & Equipment	7,000.00	4,744.08	2,255.92
Equipment	34,600.00	20,995.67	13,604.33
Subtotal Fire	\$ 202,302.00	\$ 162,090.08	\$ 40,211.92
<i>Emergency Management</i>			
Employment Training & Expenses	2,000.00	-	2,000.00
Contracted Services	12,370.00	8,987.61	3,382.39
Materials & Supplies	1,500.00	-	1,500.00
Equipment	1,000.00	565.56	434.44
Subtotal Civil Defense	\$ 16,870.00	\$ 9,553.17	\$ 7,316.83
TOTAL PUBLIC SAFETY	\$ 1,583,767.00	\$ 1,468,735.60	\$ 115,031.40
HIGHWAYS & STREETS			
<i>Public Works</i>			
Payroll	208,910.00	200,693.55	8,216.45
Payroll Overtime	25,000.00	12,333.82	12,666.18
Telephone	5,400.00	4,726.97	673.03
Dues, Travel & Conferences	300.00	-	300.00
Contracted Services	22,612.00	18,744.42	3,867.58
Electricity	3,500.00	2,761.48	738.52
Heating Fuel	4,400.00	3,075.77	1,324.23
Materials & Supplies	12,250.00	10,699.82	1,550.18
Fuel - Equipment & Vehicles	18,000.00	12,986.54	5,013.46
Sand & Salt	28,000.00	27,315.54	684.46
Equipment	7,700.00	7,974.28	(274.28)
Uniforms	5,000.00	3,482.42	1,517.58
General Repairs - Equipment	20,000.00	12,024.88	7,975.12
Subtotal Public Works	\$ 361,072.00	\$ 316,819.49	\$ 44,252.51
<i>Street Lights</i>	48,000.00	54,388.13	(6,388.13)
Subtotal Street Lights	\$ 48,000.00	\$ 54,388.13	\$ (6,388.13)
TOTAL HIGHWAYS & STREETS	\$ 409,072.00	\$ 371,207.62	\$ 37,864.38

	2021 <i>Budgeted</i>	2021 <i>Expended</i>	(Over) <i>Under</i> <i>Budget</i>
SANITATION			
<i>Solid Waste</i>			
Payroll	92,361.00	90,927.29	1,433.71
Payroll - Overtime	2,000.00	2,644.32	(644.32)
Payroll - Part-Time	29,076.00	23,725.18	5,350.82
Telephone & Alarms	2,100.00	2,741.13	(641.13)
Dues, Travel & Conferences	1,000.00	771.54	228.46
Contracted Services	260,044.00	247,904.69	12,139.31
Electricity	5,500.00	4,397.90	1,102.10
Heating Fuel	2,500.00	2,075.53	424.47
Materials & Supplies	2,000.00	1,351.01	648.99
General Repairs & Equipment	6,000.00	1,295.18	4,704.82
Vehicles & Equipment	3,200.00	1,364.60	1,835.40
Uniforms	1,500.00	12,027.33	(10,527.33)
<i>Subtotal Solid Waste</i>	\$ 407,281.00	\$ 391,225.70	\$ 16,055.30
<i>Sewer</i>			
Contracted Services	239,350.00	211,693.91	27,656.09
Electricity	12,000.00	6,319.28	5,680.72
Materials & Supplies	500.00	0.00	500.00
Equipment	5,000.00	95.63	4,904.37
General Repairs & Equipment	10,000.00	912.50	9,087.50
<i>Subtotal Sewer</i>	\$ 266,850.00	\$ 219,021.32	\$ 47,828.68
TOTAL SANITATION	\$ 674,131.00	\$ 610,247.02	\$ 63,883.98
WATER DISTRIBUTION & TREATMENT			
Payroll	101,893.00	102,841.45	(948.45)
Payroll Overtime	10,000.00	8,928.72	1,071.28
Telephone & Alarms	6,200.00	7,519.21	(1,319.21)
Employment Training & Expenses	800.00	581.00	219.00
Dues, Travel & Conferences	600.00	545.00	55.00
Contracted Services	25,500.00	31,165.91	(5,665.91)
Electricity	141,003.00	125,321.68	15,681.32
Heating Fuel	18,000.00	17,185.23	814.77
Materials & Supplies	3,500.00	4,005.11	(505.11)
Chemicals	52,000.00	30,177.51	21,822.49
Equipment	2,000.00	2,350.03	(350.03)
Uniforms	1,500.00	1,376.90	123.10
General Repairs & Equipment	30,000.00	41,978.39	(11,978.39)
U.S.G.S. Monitoring	8,000.00	-	8,000.00
<i>Subtotal Water</i>	\$ 400,996.00	\$ 373,976.14	\$ 27,019.86
TOTAL WATER DIST. & TREATMENT	\$ 400,996.00	\$ 373,976.14	\$ 27,019.86

	2021 <i>Budgeted</i>	2021 <i>Expended</i>	(Over) <i>Under Budget</i>
HEALTH & WELFARE		3	
<i>Health Appropriations</i>	105,820.00	105,820.00	-
Subtotal Health Appropriations	\$ 105,820.00	\$ 105,820.00	\$ -
 <i>Welfare</i>			
Rent Assistance	3,000.00	1,942.00	1,058.00
Food/Medical/Etc.	675.00	239.38	435.62
Electricity	1,000.00	117.46	882.54
Heat	1,000.00	-	1,000.00
NHGCAP-Annual Hosting Fee	125.00	122.36	2.64
Subtotal Welfare	\$ 5,800.00	\$ 2,421.20	\$ 3,378.80
 TOTAL HEALTH & WELFARE	\$ 111,620.00	\$ 108,241.20	\$ 3,378.80
 CULTURE & RECREATION			
<i>Recreation</i>			
Payroll	183,297.00	147,877.67	35,419.33
Payroll-Overtime	3,000.00	10,496.24	(7,496.24)
Telephone	3,000.00	3,229.39	(229.39)
Dues, Travel & Conferences	4,393.00	5,424.91	(1,031.91)
Contracted Services	30,144.00	31,423.47	(1,279.47)
Electricity	14,468.00	11,784.99	2,683.01
Materials & Supplies	12,500.00	12,124.54	375.46
Fuel - Equipment & Vehicles	8,400.00	6,211.12	2,188.88
Propane	2,000.00	1,752.61	247.39
Equipment	6,150.00	5,781.36	368.64
TOL- Parks & Patriotic (Rec)	12,670.00	11,184.26	1,485.74
General Repairs & Equipment	5,000.00	2,581.83	2,418.17
Subtotal Recreation	\$ 285,022.00	\$ 249,872.39	\$ 35,149.61
 <i>Community Center</i>			
Payroll	76,510.00	69,063.82	7,446.18
Payroll-Overtime	200.00	333.03	(133.03)
Telephone	3,876.00	3,012.05	863.95
Contracted Services	51,570.00	49,271.11	2,298.89
Electricity	9,348.00	10,615.34	(1,267.34)
Heating Fuel	9,000.00	5,707.98	3,292.02
Materials/Supplies	7,100.00	8,002.59	(902.59)
Propane	820.00	330.06	489.94
Bldg./Prop Maint.	60,000.00	26,566.69	33,433.31
Subtotal Community Center	\$ 218,424.00	\$ 172,902.67	\$ 45,521.33

	2021 Budgeted	2021 Expended	(Over) Under Budget
CULTURE & RECREATION (Continued)			
<i>Library</i>			
Payroll	104,457.00	97,137.85	7,319.15
Print Materials	5,300.00	4,880.94	419.06
Telephone	1,904.00	2,058.51	(154.51)
Employee Training & Expenses	945.00	432.00	513.00
Building Maintenance	3,000.00	2,968.23	31.77
Speakers & Programs	500.00	213.24	286.76
Contracted Services	18,047.00	20,822.52	(2,775.52)
Electricity	4,300.00	3,842.31	457.69
Heating Fuel	3,000.00	2,329.11	670.89
Materials/Supplies	2,990.00	3,277.05	(287.05)
Serials	1,300.00	225.97	1,074.03
Audio and Visual	1,500.00	1,493.13	6.87
Grant Expenditures	-	2,831.08	(2,831.08)
Subtotal Library	\$ 147,243.00	\$ 142,511.94	\$ 4,731.06
<i>Patriotic Purposes</i>	8,100.00	7,690.76	409.24
Subtotal Patriotic Purposes	\$ 8,100.00	\$ 7,690.76	\$ 409.24
TOTAL CULTURE & RECREATION	\$ 658,789.00	\$ 572,977.76	\$ 85,811.24
DEBT SERVICE			
Principal Bonds & Notes	566,801.00	566,725.00	76.00
Interest Bonds & Notes	116,810.00	116,837.38	(27.38)
Interest Tax Anticipation Notes	1.00	-	1.00
SUBTOTAL DEBT SERVICE	\$ 683,612.00	\$ 683,562.38	\$ 49.62
<i>Capital Appropriations</i>			
Police Dept. Vehicle	49,900.00	44,122.85	5,777.15
Riverfront Park	0.00	9,101.93	(9,101.93)
Water Tank Rte 3	0.00	27,128.23	(27,128.23)
Subtotal Capital Appropriations	\$ 49,900.00	\$ 80,353.01	\$ (30,453.01)
<i>Capital Reserves</i>			
Revaluation	15,000.00	15,000.00	-
PW Vehicle	139,000.00	139,000.00	-
FD Truck/Equipment	80,000.00	80,000.00	-
Sewer Rehab.	285,000.00	285,000.00	-
Water Rehab.	245,000.00	245,000.00	-
Police Equipment	55,000.00	55,000.00	-
Roads & Streets	128,000.00	128,000.00	-
Library Technology	2,000.00	2,000.00	-
Solid Waste Improvements	-	-	-
Kanc Rec Equipment	19,000.00	19,000.00	-
Engineering & Planning	-	-	-
Prop/Building Maint	62,000.00	62,000.00	-
Cemetery Expandable Trust Fund	5,000.00	5,000.00	-
Library Building	10,000.00	10,000.00	-
Village Core	10,000.00	10,000.00	-
Subtotal Capital Reserves	\$ 1,055,000.00	\$ 1,055,000.00	\$ -
TOTAL CAPITAL OUTLAY	\$ 1,788,512.00	\$ 1,818,915.39	\$ (30,403.39)
SUBTOTAL BUDGET	\$ 7,984,950.00	\$ 7,479,827.59	\$ 505,122.41
	\$ -	\$ -	\$ -
TOTAL BUDGET	\$ 7,984,950.00	\$ 7,479,827.59	\$ 505,122.41

Lincoln, NH



Community Contact

Town of Lincoln

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

Telephone

(603) 745-2757

Fax

(603) 745-6743

E-mail

townmanager@lincolnnh.org

Web Site

www.lincolnnh.org

Municipal Office Hours

Monday through Friday, 8 am - 4:30 pm

County

Grafton

Labor Market Area

Plymouth, NH LMA

Tourism Region

White Mountains

Planning Commission

North Country Council

Regional Development

Grafton County Economic Development Council

Election Districts

US Congress

District 2

Executive Council

District 1

State Senate

District 1

State Representative

Grafton County District 5

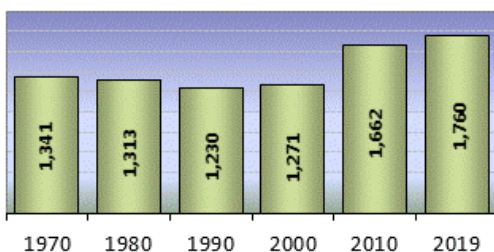
Incorporated: 1764

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

Villages and Place Names: North Lincoln, Stillwater

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

Population Trends: Population change for Lincoln totaled 419 over 49 years, from 1,341 in 1970 to 1,760 in 2019. The largest decennial percent change was a 31 percent increase between 2000 and 2010. The 2019 Census estimate for Lincoln was 1,760 residents, which ranked 148th among New Hampshire's incorporated cities and towns.



Population Density and Land Area, 2019 (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, January 2021. 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, 2020		\$9,956,933	
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)	
2019 Total Tax Rate (per \$1000 of value)		\$14.58	
2019 Equalization Ratio		82.0	
2019 Full Value Tax Rate (per \$1000 of value)		\$11.86	
2019 Percent of Local Assessed Valuation by Property Type			
Residential Land and Buildings		83.3%	
Commercial Land and Buildings		14.4%	
Public Utilities, Current Use, and Other		2.3%	
HOUSING		(ACS 2015-2019)	
Total Housing Units		3,101	
Single-Family Units, Detached or Attached		2,307	
Units in Multiple-Family Structures:			
Two to Four Units in Structure		360	
Five or More Units in Structure		339	
Mobile Homes and Other Housing Units		95	

POPULATION (1-YEAR ESTIMATES/DECENNIAL)		(US Census Bureau)	
Total Population		Community	County
2019	1,760		89,886
2010	1,662		89,118
2000	1,271		81,826
1990	1,230		74,998
1980	1,313		65,806
1970	1,341		54,914
DEMOGRAPHICS		AMERICAN COMMUNITY SURVEY (ACS) 2015-2019	
Population by Gender			
Male	475	Female	470
Population by Age Group			
Under age 5		6	
Age 5 to 19		107	
Age 20 to 34		230	
Age 35 to 54		117	
Age 55 to 64		194	
Age 65 and over		291	
Median Age		55.5 years	
Educational Attainment, population 25 years and over			
High school graduate or higher		93.9%	
Bachelor's degree or higher		29.6%	
INCOME, INFLATION ADJUSTED \$		(ACS 2015-2019)	
Per capita income		\$28,771	
Median family income		\$58,967	
Median household income		\$52,857	
Median Earnings, full-time, year-round workers			
Male		\$41,146	
Female		\$28,398	
Individuals below the poverty level		8.9%	
LABOR FORCE		(NHES – ELMI)	
Annual Average		2009	2019
Civilian labor force		771	738
Employed		713	716
Unemployed		58	22
Unemployment rate		7.5%	3.0%
EMPLOYMENT & WAGES		(NHES – ELMI)	
Annual Average Covered Employment		2009	2019
Goods Producing Industries			
Average Employment		191	n
Average Weekly Wage		\$ 675	n
Service Providing Industries			
Average Employment		1,536	n
Average Weekly Wage		\$ 414	n
Total Private Industry			
Average Employment		1,727	2,006
Average Weekly Wage		\$ 443	\$ 563
Government (Federal, State, and Local)			
Average Employment		156	160
Average Weekly Wage		\$ 675	\$ 804
Total, Private Industry plus Government			
Average Employment		1,883	2,166
Average Weekly Wage		\$ 462	\$ 581
If “n” appears, data do not meet disclosure standards.			

EDUCATION AND CHILD CARE

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

Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	1	1	1	
Grade Levels	K 1-5	6-8	9-12	
Total Enrollment	156	57	75	

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	3
	State Routes	112
Nearest Interstate, Exit	I-93, Exit 32, 33 or 34A	
Distance	Local access	
Railroad	State owned line	
Public Transportation	No	
Nearest Public Use Airport, General Aviation		
Franconia Airport	Runway	2,305 ft. turf
Lighted? No	Navigation Aids?	No
Nearest Airport with Scheduled Service		
Lebanon Municipal	Distance	66 miles
Number of Passenger Airlines Serving Airport		1
Driving distance to select cities:		
Manchester, NH		81 miles
Portland, Maine		96 miles
Boston, Mass.		131 miles
New York City, NY		331 miles
Montreal, Quebec		191 miles

COMMUTING TO WORK (ACS 2015-2019)

Workers 16 years and over	
Drove alone, car/truck/van	53.9%
Carpooled, car/truck/van	16.4%
Public transportation	0.0%
Walked	4.4%
Other means	20.5%
Worked at home	1.0%
Mean Travel Time to Work	11.2 minutes
Percent of Working Residents: ACS 2015-2019	
Working in community of residence	78.2
Commuting to another NH community	20.8
Commuting out-of-state	1.0

RECREATION, ATTRACTIONS, AND EVENTS

	Municipal Parks
	YMCA/YWCA
	Boys Club/Girls Club
	Golf Courses
X	Swimming: Indoor Facility
X	Swimming: Outdoor Facility
X	Tennis Courts: Indoor Facility
X	Tennis Courts: Outdoor Facility
	Ice Skating Rink: Indoor Facility
	Bowling Facilities
X	Museums
X	Cinemas
X	Performing Arts Facilities
X	Tourist Attractions
X	Youth Organizations (i.e., Scouts, 4-H)
X	Youth Sports: Baseball
X	Youth Sports: Soccer
	Youth Sports: Football
X	Youth Sports: Basketball
	Youth Sports: Hockey
X	Campgrounds
X	Fishing/Hunting
	Boating/Marinas
X	Snowmobile Trails
X	Bicycle Trails
X	Cross Country Skiing
X	Beach or Waterfront Recreation Area
X	Overnight or Day Camps

Nearest Ski Area(s): **Loon Mountain, Kanc Recreation**

Other: **Scenic Railroad; Clark's Trading Post, Whale's Tail Water Park, Alpine Adventures**

2021 Vital Statistics

Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2021

Date of Birth	Child's Name	Father's Name	Mother's Name	Place of Birth
02/26/2021	Tucker Willis Maynard	Cody Maynard	Sarah Eccleston	Plymouth, NH
03/03/2021	River Lawrence Jenkins	Nathaniel Jenkins	Eunice Jenkins	Plymouth, NH

Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2021

Date of Marriage	Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Place of Marriage
07/10/2021	Shannon M O'Connor	Lincoln, NH	Brendan M Caulfield	North Reading, MA	North Woodstock
08/27/2021	Sidney C May	Lincoln, NH	Hendrik W Mahling	Lincoln, NH	Franconia
08/28/2021	Elizabeth C Alden	Lincoln, NH	James N Magnarelli	Lincoln, NH	South Tamworth
09/25/2021	Cheryl L Salazar	Lincoln, NH	Scott D St Croix	Lincoln, NH	Campton
09/25/2021	Charles D Fuehrer	Norfolk, VA	Lisa M Mattrella	Lincoln, NH	Lincoln
12/04/2021	Elizabeth Mcardle	Lincoln, NH	Daniel Lapp	Lincoln, NH	Bethlehem

2021 Vital Statistics

Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2021

<u>Date of Death</u>	<u>Decedent's Name</u>	<u>Father's Name</u>	<u>Mother's Maiden Name</u>	<u>Place of Death</u>	<u>Military</u>
01/26/2021	Joseph Lancelotta	Victor Lancelotta	Virginia Alberts	Portsmouth, NH	N
02/12/2021	Richard Paul Olsen	Ole Olsen	Pauline Lendzion	Laconia, NH	Y
02/25/2021	Mathias F Tarnok	Mathias Tarnok	Emma Rom	Lincoln, NH	Y
03/08/2021	Maggie Victoria Borrero	Gilbert Borrero	Nancy Caldero	Lincoln, NH	U
03/20/2021	Huguette Dumont	Ovide Dumont	Maria Deblois	Lincoln, NH	N
06/04/2021	Gloria June Kemp	Alfred Irving	Marjorie Jones	Lincoln, NH	N
11/19/2021	Peter Hayducky	Michael Hayducky	Margaret Etherington	Lincoln, NH	U

2021 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 2021 Town Report." Despite our technical challenges Ivan, WE got it done!!!!



NOTES

The Town of Lincoln charter was signed on January 31, 1764.



Read full history

