

# Town of Lincoln New Hampshire 2022 Annual Report



Summer brings everyone outside. 4<sup>th</sup> of July parade is the official Opening of the summer season.



Fall brings out the beautiful colors of the “Leaf Peeping” season.



Winter hails the arrival of snow and all the activities that go with it.



Spring is a wonderful time of year. The snow and cold wether have passed, and the town is quiet.

Each of the seasons has its own charm and cadre of activities to please both our permanent residents and seasonal visitors.

## In Loving Memory...



*"Dogs do speak, but only to those who know how to listen."*

It is with great sadness that the Lincoln Police Department announced, that on Friday, beloved station dog, "Bandit", passed away from cancer; just shy of his 15<sup>th</sup> birthday.

Bandit, AKA: "Bandito", "Dito", "Ban Ban", "Mr. Moo" and "Moo-Moo" was not just a station dog. He was a member of our LPD Family. Bandit could often be found under the feet of whomever was willing to pet him the longest, or feed him. He adored all of his coworkers – and their food. Bandit eagerly and joyfully greeted all the visitors who came to the station. Well... most of the

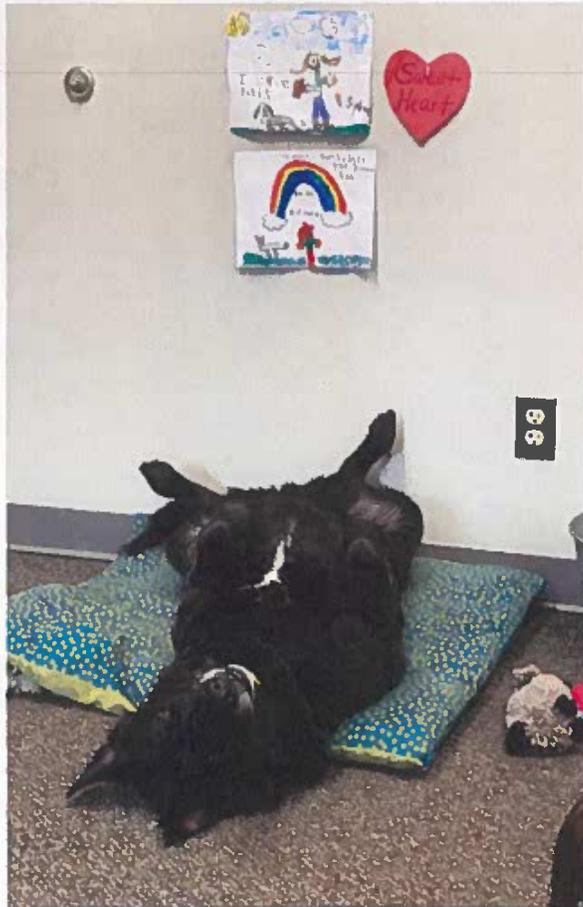
visitors... his relationship with UPS driver Nick was "complicated". Bandit also had several admirers, Sydney, his biggest fan, who made many beautiful drawings he hung in his office, and Don, owner of Good Dog Gallery, who showered him with treats.

Bandit came to the Lincoln Police Department 2-years ago after being rescued from a drug house by the Haverhill Police Department. Bandit's life prior to his arrival here was not a good one, by any standards, but that did not keep him down. He quickly adapted to a rigorous 5 day-a-week work/nap schedule, said schedule often including nights and weekends. Bandit never missed a shift and never called out "sick" so he could go golfing. A consummate professional, Bandit's work ethic was unmatched among his 4-legged peers (and some of his two-legged ones). Bandit's regular duties included fetching the mail, pre-cleaning the dirty dishes, and guarding Kara's office.

Bandit's tail-wagging story of success after a life of neglect could not have been accomplished without some help; and while his work life was good, his home life was even better. Bandit's true windfall was the loving family that took him in: His mom and work supervisor Kara, Dad Ryan, and three siblings; Wyatt his human, and dog-bros Tuckerman and Willard.

**You will be missed, Bandit...**







# *Town of Lincoln*



Lincoln Town Hall  
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## **PUBLIC NOTICE**

**MARCH 14th, 2023 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.**

# Town of Lincoln, New Hampshire

## 2023 Annual Meeting

### Moderator's Rules of Procedure

Robert Wetherell, Moderator

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.



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**TOWN OFFICERS FOR THE YEAR ENDING  
DECEMBER 31, 2022**

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

**Board of Selectmen**

O.J. Robinson  
(Term expires 2023)

Jack Daly  
(Term expires 2024)

Tamra Ham  
(Term expires 2025)

**Town Manager**

Carina Park

**Moderator**

Robert Wetherell  
(Term Expires 2024)

**Treasurer**

Janet Peltier  
(Term Expires 2023)

**Town Clerk**

Kristyn Brophy  
(Term Expires 2023)

**Tax Collector**

Lisa Peluso

**Public Works Superintendent**

Nathan Hadaway

**Police Chief / Emergency Management Director**

Chad Morris

**Fire Chief**

Ronald Beard

**Library Director**

Carol Riley

**Recreation Director**

Tara Tower

**Planner**

Carole Bont

**Solid Waste Facility Manager**

Nathan Hadaway

**TOWN OFFICERS FOR THE YEAR ENDING  
DECEMBER 31, 2022**

**Administrator Assistant/ Health & Welfare Officer**

Jane Leslie

**Supervisors of the Checklist**

Laurel Kuplin (Term expires 2023)  
Janet Peltier (Term expires 2024)  
Susan Chenard (Term expires 2028)

**Budget Committee**

Tamra Ham, *Selectmen's Representative*

**Term Expires 2023**

Paul Beaudin  
Brian Gallagher  
Al Poulin  
Wayne Baltzer

**Term Expires 2024**

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

**Term Expires 2025**

Tracy Brumlik  
Ray D'Amante  
Dennis Ducharme  
Herbert Gardner, V. *Chairman*

**Library Trustees**

Danielle Black (Term Expires 2023)  
Rosalind Lowen (Term expires 2024)  
Gail W. Tremblay (Term expires 2024)  
Ivan Strickon (Term expires 2025)  
Nancy R Sweeney (Term expires 2025)

**Cemetery Trustees**

William Conn (Term expires 2023)  
James "Mike" Conn (Term expires 2024)  
Peter Govoni (Term expires 2025)

**Trustee of Trust Funds**

K. Jeanne Beaudin (Term expires 2023)  
Vikram Mansharamani (Term expires 2024)  
Herbert Gardner - *Chairman* (Term expires 2025)

**District 5 Grafton County State Representative**

Bonnie Ham

# TOWN OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2022

## Planning Board

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

### Term Expires 2023

NONE

### Term Expires 2024

Paul Beaudin  
Joe Chenard – *Vice Chairman*  
Mark Ehrman – *Appointed Alternate*

### Term Expires 2025

Steve Noseworthy  
James Spanos – *Chairman*

## Zoning Board of Adjustments

### Term Expires 2023

Raymond D'Amante  
Delia Sullivan

### Term Expires 2024

Jack Daly  
John Ham – *Appointed Alternate*  
Myles Moran

### Term Expires 2025

Mark Ehrman  
Susanne Chenard – *Appointed  
Alternate*

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

The year of 2022 brought forward a strong economy and a transition back to normalcy from the previous COVID-19 years. State government, as in the private sector, has noticed a strong demand for workforce, housing, and childcare. Additionally, there have been strong trends in the state with the growth of Airbnb to support a growing travel and tourism industry. Furthermore, the state has witnessed a growing homelessness population.

During and after the pandemic, the state of New Hampshire received millions of dollars from the federal government in the form of CARES Act and ARPA funding. In response to this, the State of New Hampshire Governor's Office for Emergency Relief and Recovery (GOFERR) was created to distribute funds under various programs: Local Restaurant Infrastructure Investment Program; County Emergency Equipment Program; NH Emergency Rental Assistance Program; Local Fiscal Recovery Fund Program; County Nursing Home Infrastructure Program; and the NH Homeowners Assistance Fund.

Other initiatives included federal and state funding for broadband in underserved or not served areas of the state. The initial award of \$50 million went to NH Electric Cooperative to build out broadband in the rural areas of NH. A second round will be awarded in 2023. The Governor's office put forward a \$20 million initiative to create grants for community center projects around the state which will be administered through the Community Development Finance Authority. The Department of Environmental Services received over \$200 million in ARPA funding to support water and sewage projects around the state in the form of grants and low interest loans.

Additionally, the GOFERR team put forward a \$100 million InvestNH Capital Grant Program to assist in gap funding for workforce and affordable housing projects and to assist local municipalities with local grants to support zoning and planning board technical assistance. Through the efforts of GOFERR and federal funding, the state was able to purchase the Hampstead Hospital as a children's inpatient psychiatric facility, a critical need in our state. Lastly, through GOFERR, the state was able to negotiate a contract with Easterseals NH for \$23 million to build a veteran's campus in Franklin to support veterans with mental health, substance misuse treatment and respite beds for short term stays.

Between January to December 2022, the Executive Council conducted 10 separate public hearings concerning the nominations of five Circuit Court judges, one Superior Court judge and four state Commissioners. The Council approved a new Banking Commissioner; new Commissioner of Transportation; new Acting Commissioner of Health and Human Services; and a previous Commissioner of Agriculture. The Council approved the confirmation of a new Director of Motor Vehicle for the Department of Safety; new Director of the Division of Aeronautics under the Department of Transportation; new Director of Homeland Security and Emergency Management under the Department of Safety; and new Director of the Child Advocate Office. Three other state Commissioners were reappointed and confirmed at the Departments of Labor, Environmental Services and Natural and Cultural Resources.

The total contract items approved were approximately 2,669 to include late items during 23 meetings. Of the 322 confirmations to serve on board and commissions, 62 were from District 1. On September 7<sup>th</sup>, the District 1 on the road meeting was held on top of Mount Washington inside the Sherman Adams building.

The Governor's Advisory Commission on Intermodal Transportation (GACIT) had completed its work in 2021, and the NH Legislature and Governor approved of its findings in 2022. 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 IJA. 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 (603)-271-3344.

As stated in the past, I have made economic development my top priority along with mental health and drug prevention, treatment, and recovery programs. In 2022, the state sold the Route 25 Rest Stop to the Town of Rumney, it continues to work on the transfer of 7 acres to the City Lebanon at Westboro Yard for recreational purposes, it acquired \$55 million of

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

federal funding to upgrade the state's fish hatcheries, and as always, the state continues work on retention and recruitment of old and new businesses.

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 Deanna Juris, 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](http://www.sos.nh.gov/redbook/index.htm)

My office is open to receive state constitutions, council maps, 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](mailto:joseph.d.kenney@nh.gov). I also have an internship program for college students. My office number is (603) 271-3632. As a reminder, due to redistricting my District has taken me out of Sullivan County and most of Grafton County and pushed me to northern Strafford County. Nonetheless, I am always available to old friends. Please stay in touch.

Serving you,

Executive Councilor  
Joe Kenney  
District 1



## The Senate of the State of New Hampshire

107 North Main Street, Concord, NH 03301-4951

February 10, 2023

Selectmen of the Town of Lincoln,

Thank you for giving me the opportunity to update you on the work we've been doing at the State House. I will also look ahead to how we are fighting for New Hampshire families in this year's legislative session.

Record inflation has hit every New Hampshire household very hard, with rising prices making everything from gas and groceries to heating oil more expensive by the week. While we can't do much in Concord to bring down the price of a dozen eggs, we did work hard to return money to New Hampshire families.

Our balanced budget prioritized spending on the Granite State's most vulnerable populations. This included support for substance abuse programs, increased aid for municipal homeless programs, and programs targeted to help seniors and veterans dealing with isolation during the COVID-19 pandemic. We also targeted additional state aid to local school districts with the greatest financial need, added funding for local road and bridge projects, and gave a direct cut to every home owner through the Statewide Property Tax. We also provided a one-time state contribution to the municipal share of New Hampshire Retirement System. In total, we delivered more than **\$500 million** in state aid to cities and towns to help lower local property tax rates.

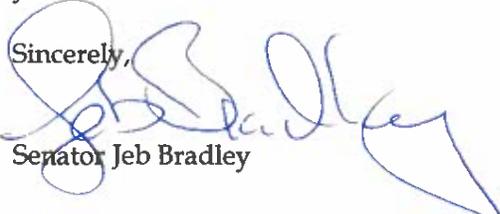
For the Town of Lincoln, we provided:

- \$40,000 in increased revenue sharing under the Rooms and Meals Tax in Fiscal Year 2022 and an additional \$55,000 in 2023.
- \$31,000 in Highway Block Grants.
- \$122,000 in State Bridge Aid.
- \$17,000 in state funds toward the town's NHRS contributions.
- More than \$500,000 in direct savings under the Statewide Property Tax.

The Legislature responded to the sudden spike in home heating prices by dedicating an additional \$25 million in emergency home heating assistance and \$10 million for low-income electricity support.

We will continue to prioritize frugal fiscal management this year as we craft the state's two year budget. I do not support an income tax or sales tax, or the return of donor towns. By helping our economy grow, we will continue to generate revenues that we can use to meet our state's top priorities.

It remains my honor to serve as your Senator. Please do not hesitate to contact me if I can ever assist you.

Sincerely,  
  
Senator Jeb Bradley

## 2022 Board of Selectmen's Annual Report

During 2022, the Town settled a lawsuit with the owner of the South Peak Resort (which was subsequently sold). This multi-million-dollar lawsuit was settled for \$125K. The settlement included no admission of guilt by the Town, and was funded by our insurance company.

We also settled a lawsuit from our former Police Chief Ted Smith with our insurance company funding the settlement cost. We are happy to have these two issues resolved.

Also in 2022, the NH Supreme Court affirmed the 2020 court order allowing the Town to impose a civil penalty against Joseph Chenard until his property is sufficiently cleaned up. Chenard has requested the court to clarify the order, further specifying the cleanup requirements. As of the end of 2022, we are awaiting this court clarification.

Along with the Chenard junkyard matter, the litigation with the original contractor (Nelson) for the West St. Project and the lawsuit by former police officer Jeanine Wood will carry into 2023.

With the South Peak lawsuit settled, and a new owner of the resort, we negotiated an agreement with the new owner to jointly build a new water tank that is larger and at a higher elevation than what is required by the 2007 South Peak site plan approval for the project. South Peak will contribute the amount it would have cost them to build the required tank, and the Town will pay the additional cost related to the new size and location. This is a huge win-win solution that we were unable to achieve with the previous owner. The proposed tank will be on Forest Service land. As we end 2022, we are awaiting Forest Service review and approval for this project.

The Riverfront Park project has progressed at a snail's pace, frustrating everyone involved. After 5 years of study, we have learned that contamination at the site is limited to a few specific spots, other than the former Burndy landfill area. The former landfill was previously mitigated but will require further attention in building a parking lot over the site. The Town has contracted additional environmental assessment that is required by DES/EPA. We are expecting a report in early 2023, and are hoping this report will layout an efficient and affordable mitigation process.

The Town contracted with Granicus to administer our Short Term Rental registration process. Their technology is able to find the properties in Lincoln that are offering short term rentals online, and provide an online portal for the owners to register the properties. The cost for owners to register will cover the Town's expense for the service. This will enable the Town to have contact information for these properties when needed for emergencies or problems.

Unfortunately, Granicus failed to provide a working registration process by year's end, so the 2023 registration process will be delayed. The Town is seeking an immediate resolution to this problem.

For many years, the Town has recognized the many inadequacies of our current police station. This year, we took the initial steps to plan for a new station that will provide a safer and more productive work environment for our police and dispatch employees. While initial plans from our architect were larger and far more expensive than we neither needed nor could afford, we are working with our architect to reduce the size and cost but retain all of the needed space and functions. We will be bringing a bond article to the March 2023 Town Meeting seeking to fund the construction of this new Police Station on Town land at the base of Mansion Hill.

The original plans included a new fire station combined with the police station. We are hoping the current fire station can be made adequately functional with some renovations and an addition. We are seeking an engineer's input on the feasibility and cost of improving and expanding our existing building before we further consider a new building.

We are hoping the Town voters will agree to bond the cost to construct a reasonable and affordable new police station in 2023. We anticipate bringing forward a proposal for the fire station addition and renovation next year.

We want to thank all of our Town employees, committee members, volunteers, elected officials, election workers, and the many residents and taxpayers who contribute time, energy, and skills to make our community a great place to live. The members of the BOS thank you and wish all of our residents a safe and healthy 2023.



*Lincoln Town Hall, 148 Main Street, Lincoln NH 03251*



# TOWN OF LINCOLN

Selectmen's Office  
148 Main Street - P.O. Box 25  
Lincoln, New Hampshire 03251-0025

## 2022 Town Manager's Report

I am pleased to present you with the 2022 Town Manager's Report. December marked one-year since I accepted the Town Manager position, and I couldn't be prouder of the progress made in such a short time.

When I came on board in 2021, the Planning Department was overwhelmed with the average Land Use Permit taking nearly a year for approval. With the redelegation of tasks and the implementation of new processes, we were able to offload the backlog of Land Use Permits and have been able to maintain a more manageable workload. Land Use permits are currently taking 12-16 weeks for new residential construction and under 4-weeks for smaller renovation projects. In 2022, approximately 80 Land Use Permits were issued. In addition to the Land Use Permits, we have also implemented a new system for the issuance of Land Use Compliance Certificates and issued 26 this past year. I would like to recognize the planning team, Town Planner Carole Bont, Deputy Code Enforcement Officer Ryan Fairbrother, and Planning Assistant Lisa Peluso for their willingness and flexibility to accept new responsibilities and the effort put forth to get the Planning Department back on solid ground.

We also reorganized and redelegated tasks within Town Hall and have filled the vacant Tax Collector position with an existing employee. I'm proud to report both tax billings went off without a hitch! A big thank you to our Finance Director Johnna Hart who without her help, we would have struggled throughout the transition, and to our new Tax Collector Lisa Peluso for stepping up to the task.

This year we also made some overdue building improvements to Town Hall and the Fire Department. At Town Hall, a new furnace and A/C unit were installed. In addition, new flooring and carpets are scheduled to be completed in early 2023. We thank our Administrative Assistant Jane Leslie for helping to arrange these improvements with minimal disruption in the daily operations. The Fire Department also received a new furnace and an exterior set of stairs. In addition to the improvements, made we had an unexpected visit from the Dept. of Labor this summer in which all of our facilities were inspected for health and safety deficiencies. I'm happy to report that we faired extremely well and only very minimal improvements were necessary. This is a testament to our Dept. Heads and the pride and effort put forth in keeping our facilities clean and safe for the public and our employees. THANK YOU!

Overall, 2022 was a busy year for the Town employees as we experienced staff shortages in the Police, Water, Recreation, and Public Works Departments. Throughout all this, we were able to maintain a high level of service and care to this community. I would like to take the time now to recognize all of our hard-working employees who play an integral part in this community's success.

Looking forward, I have entered 2023 with optimism. We are close to being fully staffed in all departments. We have a much lighter legal load as the Town prevailed in or settled 3 lawsuits in 2022 resulting in a 50% reduction in our proposed 2023 legal budget. Furthermore, we were awarded approximately \$375,000.00 in grants in 2022 that should result in improvements that will take effect in 2023.

I am proud to serve as your Town Manager and encourage our residents and property owners to reach out with any questions or concerns.

With Gratitude,

A handwritten signature in black ink, appearing to read 'Carina Park', with a stylized flourish at the end.

Carina Park  
Town Manager

## **Lincoln Police Department 2022 Annual Report**

This year proved to be a busy and exciting year. The department was active on many fronts to include; grants, personnel, conceptual design of a police department, collective bargaining agreement negotiations, safety initiatives, a complete replacement of our Records Management system, and of course the day-to-day operations.

Your police department applied for and received a federal grant for a School Resource Officer or (SRO). The SRO not only provides security while at the school, but would engage in activities such as assisting with emergency management planning, developing and implementing safety plans, building relationships with juvenile justice partners, and providing resources for at-risk youth. The Town of Lincoln was one of four locations selected in the State of NH to receive this grant. Once established, the grant covers a three-year commitment in which the federal share is 75% year one, 50% year two, and 25% year three, and the town would have to fully fund the position in year four.

The town secured several grants through the State of NH Department of Justice (DOJ) for the 2021 American Rescue Plan Act. These grants enabled us to purchase three (3) Motorola Mobile Radios at a value of roughly \$18,000. These radios replaced outdated radios in three of our cruisers. We also received grant money from the DOJ ARPA funds for two (2) electronic speed signs which are located on Pollard Rd, as well as, a mobile electronic message board. The aforementioned speed signs and message board are valued at approximately \$17,000.

The police department participated in several grant funded initiatives through the NH Office of Highway Safety to include Driving While Intoxicated enforcement, Seat Belt enforcement and Handheld Electronic Device enforcement.

We were able to purchase Thirteen (13) new Motorola Body Worn Cameras or (BWC) with the assistance of a grant through the Bureau of Justice and USDOJ. Our first set of cameras were purchased in 2016 and were near end of life and unsupported. The grant was a matching grant with the Federal Award of just over \$20,000. Our BWC initiative will be completely supported for the next five-years, while even receiving new replacement cameras at year three of this program.

The police department underwent a major change in 2022. Our police records management system or (RMS) was replaced after using our original RMS for nearly 25 years. A records management system or (RMS) is the foundation upon which our entire police operations rest upon. Every bit of information that comes into the police department is stored in our RMS, from computer-aided dispatch to the cruiser mobile data transmitters, as well as every desktop in the building. Every record to include arrest, evidence and calls for service are stored here. The company we chose was CSI, or Computer Square, Inc. Our selection of CSI was a region wide attempt of achieving interoperability with other dispatch agencies throughout the state to include the NH State

Police. Essentially, it's a way for our systems to talk to each other or shares information. There is a tremendous learning curve that comes with a new Records Management System. I want to thank my entire staff for handling this change with understanding and grace. They truly are the engine of this operation.

The Town has been working on a conceptual public safety building this year with Lavallee Brensinger Architects. The project originally started with a building committee comprised of citizens, police, fire personnel, and town officials. The later process involved a space needs study and conceptual planning. The target was to design a building that would last 50-years. The planning was modified due to cost, and the building design shifted to house only the police department, which was identified as having the most urgency concerning space needs for both staff and operations. It is currently being worked on, and a building cost may be available for Town Meeting.

It was a dynamic year with personnel. The department replaced/filled seven positions throughout 2022 due to retirement or attrition. Deputy Chief Jeff Burnham retired and took a position as Chief of Police in the Town of Springfield VT. I want to wish DC Burnham a happy yet short retirement. I want to congratulate Lieutenant Scott McKinley for his promotion to Deputy Chief, and to Corporal Kristopher Lowe for his promotion to the rank of Sergeant. Please welcome four new officers to the department, Josh Meier, Greg Roberts, Tim Keckler and Elizabeth Scrafford. When you call the department, you will hear two new voices. Please welcome Shawn Woods and Alex Tedesco to the Communications Center.

The department has been experiencing many calls for service involving people in mental health crisis combined with substance abuse issues and homelessness. It has been challenging because the services in our area are very limited. I want to commend the officers for their handling of such sensitive calls with limited services. These calls can be very time consuming and labor intensive. We continue to search for services that may assist us during these times.

I want to thank my entire staff for all of their work in 2022. This does not happen without them. I also want to thank the Town for their support, and that of the Town Manager and Board of Selectmen. Together, we can achieve anything!

Have a healthy and safe 2023.

Respectfully Submitted,  
*Chad M. Morris*  
Chief of Police





## Emergency Management 2022 Annual Report

It is nice to report that the world of Emergency Management was relatively uneventful during 2022. Of course, there was the adjustment to all things COVID with the acceptance that this is something that we will live with for years to come. It hasn't been easy, but I feel we have been resilient during these times. Longer days and warmer weather are coming.

Our Hazardous Mitigation Planning didn't go as planned. There has been a backlog in planning. Our plan will be submitted to Homeland Security Emergency Management for approval awaiting adoption. This should be completed by early summer. With that being said, the next project in the queue is the Local Emergency Operations Plan.

As mentioned in the Town Report, we underwent a huge change in our operations concerning our Records Management System or (RMS). Our previous RMS was approximately 25-years old and a stand-alone system. I mention this in the EM Report, as this is a huge step regarding Interoperability between agencies. It is relevant to Emergency Management in the respect of a large-scale incident, dispatch agencies sending help have the ability to see the call in real-time, and can send assistance where needed. There has been a learning curve to the system, but the troops have handled it in stride.

We will continue to work with school officials on Hazard Planning at the school. We hope to run some drills after the annual in-service training of ALICE which is provided to the teachers and administration of the Lin-Wood Public School. With some luck, we may have a School Resource Officer to assist with this process. We also have some specific training programs we would like to offer to the community in 2023.

We currently 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](http://lincolnnhpd.org) and look on the home page for RAVE Mobility and Smart 911. There may be another emergency notification system option available in 2023. If this comes to fruition, we will notify the public.

Respectfully Submitted,

*Chad M. Morris*

Emergency Management Director





## Lincoln Fire Department

### 2023 Annual Report

Lincoln Fire Department had a very busy year responding to 235 calls for service which is up 52 calls from last year's total. Calls consisted of 5 structure fires, 29 motor vehicle accidents/ fires, 28 medical assists, 73 fire alarm activations and multiple non-emergency related service calls.

In the past year we've had two members, FF Lauren Bennett and FF Aaron MacAuley successfully pass their Fire 1 Certification through the NH Fire Academy. FF Bennett moved on right away to enroll in Fire 2 and had also successfully passed that course. Our newest member FF Cannon Barnaby is currently enrolled in Fire 1 and will finish out the course in mid-May of this year. We are proud of our members taking the initiative to acquire the certifications to better serve the Lincoln Community.

Warrant article 12 on this year's ballot would allow undesignated fund balance from the previous year to be reallocated into the fire truck capital reserve fund. If successfully passed the Town of Lincoln would be able to purchase a new fire truck out right to replace the aging current Engine 2. The current Engine 2 was bought new back in 2001 and with this warrant article we could purchase the new truck to have in our fleet for the next 15-20 years as our first due response apparatus.

Lincoln Fire would like to show appreciation this year to our Lincoln Fire Department Auxiliary for their dedication in fund raising, assisting fire operations, and overall outreach to the community. The Auxiliary plays a vital role in the success of the Fire Department through their endeavors. Thank you, ladies, for everything you do!

The town is experiencing a large increase of new second-homes being built as well as a new hotel on Main Street, and the Riverwalk Resort second phase is well under way. With all of this continued growth, there is an increased need for inspections which will be handled with the assistance of the State Fire Marshal's Office for the hotel projects, and my Deputy 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 or older, 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



# Report of Forest Fire Warden and State Forest Ranger

This year was another year where we observed wet weather in early spring followed by rapid drying and drought conditions which extended through the summer for much of the state. Drying conditions in early May led to large fire growth on numerous fires which required multiple days to extinguish and firefighter response from local, state, and federal agencies. Wildfire activity continued through the summer months where dry conditions led to more multi-day fires. Fires burned deep into the ground, requiring firefighters to establish water supplies and to spend days digging out all the hot spots.

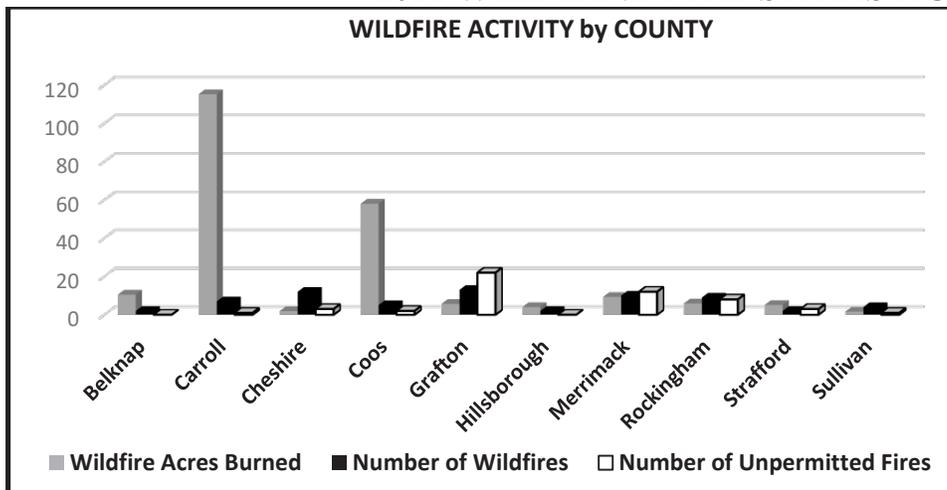
This fall we had multiple fires started by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes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

The long-lasting drought effects in Rockingham County are showing some minor signs of improvement but a good portion of Rockingham County remains in moderate drought and much of the state is still in the abnormally dry category. 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 2023 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting [www.nhfirepermit.com](http://www.nhfirepermit.com). The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nh.gov/nhdfl/](http://www.nh.gov/nhdfl/). For up-to-date information, follow us on Twitter and Instagram: [@NHForestRangers](https://twitter.com/NHForestRangers)



## 2022 WILDLAND FIRE STATISTICS



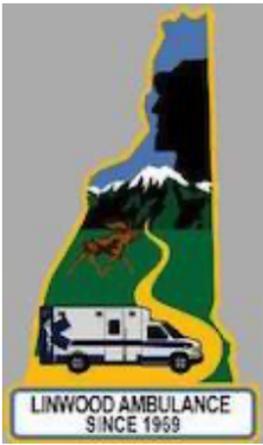
(All fires reported as of December 01, 2022)

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2022	66	217	52
2021	66	86	96
2020	113	89	165
2019	15	23.5	92
2018	53	46	91

\*Unpermitted fires which escape control are considered Wildfires.

## CAUSES of FIRES REPORTED

Railroad operations & maintenance	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
1	3	21	4	60	7	5	7	1	2	1	3



## Linwood Ambulance

12 Profile Dr. POB 26

Woodstock NH 03262

603-745-3904 Voice

603-745-7737 Fax

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



## 2022 Annual Report

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

2022- the pandemic continues. Linwood Ambulance continues to meet the challenges and stress of working in the high-risk environment of an airborne infectious disease. Our 44 volunteers continue to bravely respond to all calls for service protected by N95 masks and new multi variant 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 2022 again surpassed all previous service records 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.

For every season thing there is a time. Several of our long-time providers are stepping back and no longer covering shifts or have gone on to other adventures. We will miss having them around. There are several new members this year and several that have progressed from EMT to AEMT and two in school to become paramedics. We welcome these new providers.

We now have two 2021 ambulances, one of which is four-wheel drive, and a 2017 ambulance.

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 70 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 an 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. Shortly with the help of the Lincoln and Woodstock Rotary we are placing 8 outdoor secure AED boxes in the community at gathering points to allow 24 hour a day a AED access.

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 this subsidy and our fundraising and grants. We thank all who have supported us financially this year.

Your skilled, Nationally Registered and state licensed emergency medical providers are:

David Aibel	Andrew Formalarie	Betsy Scafford
Laura Aibel	Megan Gaites	Christine Shaw
Ethan Baker	Darlene Goodbout	Amy Snyder
Jamie Bariteau	Erica Haase Bonnie Stevens	AJ Sousa
Jean-Miguel Bariteau	Sarah Houghton	Jeffrey Spielberg
Ryan Barron	A. Dale Hutchinson	Billy Sullivan
Lizzie Bullard	Dave Kraus	Marti Talbot
Jon Bouffard	Bill Mead	Ben Thibault
Ken Chapman	Marshall Miller	Justin Walsh
Tyler Clark	Donna Martel	Lauren Weden
Jane Durning	Max Nordhausen	Jim Winslow
Matthew Dutilly	Pete Nordhausen	Robert Wetherell
Katlin Donoghue	Todd Robinson	Shawn Woods
Kara Field	Britta Robinson	Lisa Kelley-Zolot

In Memoriam: Steve Bomba

Board of Trustees:

Meg Haase- President	Ron Beard	Tom Sabourn
Stephen Tower- Vice President	Faith Desjardins	Paula Strickon
Helen Jones- Treasurer	Jennifer Franz	Deb Woodman
Ivan Strickon- Secretary	Scott Rice	Rodney Felgate - Emeritus
		Ken Chapman – 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 2022**



*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.*

The pandemic and the hot New Hampshire real estate market has disproportionately affected the state’s very low income who are being ousted from their homes by current landlords citing the need to renovate or sell their property, sometimes at 300% above the original purchase price. In some cases, buildings are being redone, in others, not so much, but the bottom line is apartment/home dwellers are left scrambling to find suitable and affordable places to live. The hot real estate market and the subsequent ever-increasing rent hikes has eliminated 75 percent of affordable housing in and around the state. The squeeze on housing has left hundreds of households and people residing in motels with the federal government footing the bill at a cost of millions of dollars a month. Those funds, doled out through the Emergency Assistance Rental Program (ERAP), were expected to run out by the end of the year, and have been extended through April 1, 2023 (single adults) and June 1, 2023 for adults with children. When this happens, local welfare departments across the state will be inundated with people seeking help. By law, welfare departments have to help the poor and cannot run out of money. Much to my amazement, surrounding towns both north and south of the Notch were sending their homeless residents (some were being dropped off in the middle of the night by their local law enforcement officials) to the Town of Lincoln to be housed in one of several Route 3 hotels, and being compensated upwards of \$7,500 per month, per person & per room. These motel guests are still here.

**Welfare Expenditures 2022**

<b>Welfare Assistance</b>	<b>Current Year Budgeted</b>	<b>Current Year Expenditures</b>	<b>Balance Remaining</b>	<b>Percentage Expended</b>	<b>Prior YTD Exp.</b>
Rent Assistance	\$5,000	\$820	\$4,180	16.40%	\$1,942
Food/Medical/Etc.	\$875	\$1,437	(\$562)	164.23%	\$239.38
Electric Assistance	\$2000	\$200.00	\$1,800	10%	\$117.46
Fuel Assistance	\$2,000	\$0.00	\$2,000	0.00%	\$122.36
NHGAP Host Fee	\$125	\$115.64	\$9.36	92.51%	\$125.00
<u>Total Welfare Assistance</u>	<b>\$10,000</b>	<b>\$2527.64</b>	<b>\$7,472.36</b>	<b>25.72%</b>	<b>\$1201.10</b>

The average hospitality worker in our town is unable to move money around to cover the increased monthly rents. Some of my clients report rents being doubled, sometimes \$1,500-\$2,000 a month or more. Many who have never been behind in their rent in their lives, quickly fell behind and were served eviction notices. Once evicted, these individuals/families have an even harder time finding a home because many landlords will not consider someone who has an eviction on their record, no matter what reason. Many are now living in their vehicles, some with children. There was a time that \$850 could house and feed someone, but that is no longer the case. Until the state, municipalities and landlords collaborate on amendable solutions, this issue will keep on devastating our citizens while they continue as workers in our economy and community, which by the way, will eventually hurt our economy and community.

Some will look at my welfare expenditures and question why only 25.72% of my budget was expended in 2022, and think that Lincoln is doing okay...The NHERAP program had been a critical tool in providing NH households a lifeline by providing rental and utility assistance to individuals and families suffering impacts from the pandemic. Over \$190 million has been provided to benefit over 20,000 households statewide. Community Action Programs are using the NHERAP funds to assist households; get families housed, and provide support services – recognizing that at some point, the federal government will no longer be providing these important resources, and Town Hall (my office) will be their next stop.

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**

## 2022 Annual Report Town of Lincoln Department of Public Works

Winter of 2022 was very similar to that of the previous year. We contended with multiple small storms, including snow and freezing rain events. This kept us busy throughout the winter months, keeping the roads and sidewalks clear.

Spring was busy for the department. We completed all of the street painting. We cleaned all of our storm drains. We had the town roads swept, and cleaned all town properties of winter sand and plow damage. We were busy with multiple cemetery internments.

Summer we were able to start with the Kanc Rec area parking lot expansion. We rented a large machine, and used the town loader. This project went very well. We would like to thank Caulder Construction for taking a large number of rocks that we unearthed. We would also like to thank Lincoln Trucking and Excavation for taking a large amount of excess fill as well. This summer we will install some drainage in preparation for pavement. Also, at the Rec area we installed a new scoreboard for the ball field. We completed sewer main cleaning on all side streets in the down town area. We camera-inspected the sewer main along Route 3 as well. We replaced two failed aerators at the wastewater treatment plant. We assisted the Police Department with the installation of two radar solar powered speed signs on Pollard Road. We also made a repair to the multi-use trail near Loon Mountain. We will have this section repaved this summer.

We had a large water main break on Route 3. This ended up in front of the Indian Head Resort. With the help of Lincoln Trucking and Excavation, we were able to make the repair. We hope to be able to replace this section of water main, as it has been repaired several times. We also repaired several fire hydrants, and replaced several curb stops throughout town.

Fall was busy completing many small projects prior to winter. We replaced a section of fence near the entrance to the old airport. This will help to keep people from wandering onto the interstate. We installed a new fence along a section of Hanson Farm Road. We reconstructed the pavement at the Linwood School entrance prior to the start of school. We also did a pavement repair on Pollard Road. We rebuilt the town-owned construction and demolition dumpster. We retrofitted an old plow to work on the transfer station backhoe. We turned another old plow into a mini plow to fit on our tracked sidewalk tractor. We worked with the Rec Department to replace the oil seals in the hydraulic drive pumps on the groomer. We also assisted the Rec Department in the installation of a new safety gate for the top of the rope tow.

We would like to thank the residents of Lincoln for their continued support. We look forward to another productive year.

Respectfully Submitted,  
Nate Hadaway  
Director of Public Works



## 2022 Report Town of Lincoln/Woodstock Solid Waste Facility

This was another busy year at the facility. We processed 758.13 tons of construction and demolition material. This is up 33-tons from last year. We processed 155.37 tons of plastic and glass. We are now separating out the aluminum so we can collect the revenue. This is down 30-tons from last year. We would ask everyone to please recycle, as it keeps this material out of the solid waste stream. We processed 990.48 tons of municipal solid waste. This is down 53.53-tons from last year.

The change we made last year in how we handle scrap steel is working very well. We recycled 171.69-tons of light iron this year. We bailed 134.6 tons of cardboard this year. This alone brought in a revenue of \$15,011.6 alone.

We held our bi-annual Household Hazardous Waste Day this year. This was very successful, as we processed 112-units. Our next event will take place in 2024. We would like to thank all who participated.

We were unable to get a paving contractor to finish the paving around the facility this summer. We will try and make this happen in the late spring/early summer of 2023. This is difficult to schedule as it needs to happen on the only day we are closed during the week. We may need to allow the contractor to do some prep work during business hours. If this is the case, I would ask for your patience as we have this work completed.

I would like to thank John, Russ, Larry, Joe, and Scott for the excellent service they provide to the community at the facility. I would also like to thank the residents of Lincoln and Woodstock for their support.

Respectfully Submitted,

*Nate Hadaway*

Nate Hadaway  
Director of Public Works  
Town of Lincoln





# Lincoln-Woodstock Recreation Department

## The 2022 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. We are grateful to our staff and coaches for working with us to offer youth basketball, the after-school program, T-ball, Softball and Baseball, Adventure Camp, Kanc Kamp, fall youth soccer, and the Kanc Ski Area. 2022 events were the: Kanc-a-thon, Big Air Event, 1<sup>st</sup> annual Rail Jam, Cardboard Box Race, Kanc Kid's Races, Kanc Pre-Ski Lessons, Kanc Carvers, 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 "Bicycle Week" bike-a-thon, and the Just-4-Kids Shopping event.

**8<sup>th</sup> Annual Community Fest Event:** The 8<sup>th</sup> annual Community Fest Event included: A Glow 5k, 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. Due to declining attendance, we have decided to run this event every 5 years. Look for more information in years to come!

**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 storybook were spaced out along the walk, and many families walked this trail and enjoyed outdoor time together. 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** – In 2022 we were selected as a brownfields funding site by the EPA, and they conducted the site assessment work at no charge to the Town of Lincoln. We've been working with DES to determine how the necessary site modifications can be completed in a manner that works best for them as well as our project's site design. We are hopeful that the project will be ready to move forward by the spring of 2023.

**Father Roger Bilodeau Community Center Building** – In 2022 the Garage/ storage building received a new garage door and new solar lighting. In the main building we purchased a new commercial gas range for the kitchen, had 2 new windows installed in one of the Childcare classrooms, had a new entry door keypad installed, a new office copier, and new entryway rugs.

**Lincoln-Woodstock Community Garden-** Had boxes re-built by Rotary's Interact club, and memorial shrubs planted.

**The Kanc Recreation & Ski Area** –This year thanks to the Lincoln Public Works crew we doubled the size of our parking lot area and relocated the sledding hill. We also purchased a new snowmobile for the Kanc Ski Employee's use, installed a new top safety gate for skier safety, purchased and installed a new scoreboard for baseball season, purchased new radios for summer

camp and ski area employee use, purchased new soccer nets for the 2023 season, purchased a new ticket scanner for use in the colder temps at the Kanc Ski Area, and purchased 2 new pickleball nets.

**Lincoln-Woodstock Community Ballfield** – A new solar light was added to the memorial flagpole, and new bases were installed in the softball field. This fall a field assessment and soil study were conducted, for recommended improvements to be completed during 2023.

**Lin-Wood Food Pantry** – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2022! Thank you to the many local businesses and residents that donate to the Food Pantry throughout the year! This was a year of high need, and we appreciate all of your donations.

**Youth Sports Highlights-** LWRD’s 3rd-4<sup>th</sup> Grade and 5<sup>th</sup> & 6<sup>th</sup> Grade soccer teams won both the Haverhill Tournament and the Halloween Cup tournament in 2022! A photo of both teams after the Halloween cup win is at the end of this article. The 3<sup>rd</sup> & 4<sup>th</sup>-grade team’s trophy and cup are in the Lin-Wood Elm school trophy case, and the 5<sup>th</sup> & 6<sup>th</sup>-grade team’s trophy and cup are in the Lin-Wood Middle/ High School trophy case! There was an emergency vehicle & player parade to honor these teams! Congrats again coaches and players!!

**Linwood Friends of Recreation** – 2022 officers: President - Charyl Reardon; Vice-President - Heather Krill; Treasurer – Tammy Ham; Secretary – Kara Sellingham. In the fall of 2022 Heather Krill stepped down, and Deb Woodman was elected to fill the VP position. This group coordinates and staffs many fundraising and community events throughout the year. This year we held the Kanc-a-thon, Community Wide Yard Sale event (hybrid/ 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 “Bicycle 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](http://linwood.recdesk.com).

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

**Special Thanks:** The LWRD has a great staff of people that truly care about our community! I’m so thankful to all of them and their willingness to work hard to make sure that we could continue to offer quality programming! 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



# 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, as we work to connect businesses and people to create a thriving community.

We're excited to kick off another productive year for our Chamber. Area businesses and community partners enable us to:

- **Share business resources** to all community members
- **Stimulate the local economy** by spotlighting area businesses and promoting area activities and attractions to visitors and locals
- **Advocate for businesses** by maintaining relationships with local, state, and federal elected officials
- **Connect the community** through sharing of local events, business updates, and business financial and education resources

We were proud to continue our special events in 2022 including our Murder Mystery Event, White Mountain Bicycle Week, 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**  
**2022 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 to highlight the special or unusual.

Our Library continues to serve our community every single day, in every way we can. We connect people to information, experiences, and services that enhance their quality of life so our community can learn, enjoy, and thrive.

**FEW fun facts.** Top Circulated DVD was **Infinite Storm**, Adult Fiction title was **Lessons in Chemistry**, Top Picture book, **We are Water Protectors**, and top Junior Fiction title was **Wings of Fire: Dragon Prophecy Graphic Novel**, and we issued **123 NEW Library cards** in 2022.

To begin the year, the library applied for and received a grant from The American Library Association and AT&T \$4000.00 to offer digital literacy workshops to learn basic computer use, email, and how to set up an email account, and purchase 2 laptops to use for these events.

In February, we replaced our 26-year-old fire/security system with a NEW Fire/Security system to protect the building and staff with updated technology.

April, we installed a digital message board to highlight events and programs

Our SRP reading program was a fun event which we co-sponsored with our neighboring Moosilauke Public Library.

Youth Service Programming is geared to engage our Lincoln and Woodstock children from the early development stages through their adolescent years. It is our goal to capture the imagination and help them find their way during these important years, providing a safe and calm environment. Youths ranging between the age of 12-18 are extremely busy with their schools, sports, extra activities, and employment and seem to drop out of sight. We developed a 6-week program during the summer for extra reading and programs for learning beyond the books. We offered different programs to share their knowledge; whether it be the science center, aquarium, gardener, beekeeper, scuba diver, or marine biologist this unique outside-the-box hands-on learning creates an amazing connection. We look forward to many more years of eager children in search of future interests. Wherever you are in the world there is a library that started a special spark in the mind of a child.

In August, the staff participated in National Night Out, which is a FREE annual community-building campaign that promotes police-community partnerships and neighborhood camaraderie, with many other community organizations, showcasing what the library has to offer.

In September, 4<sup>th</sup> and 5<sup>th</sup> grade 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. We also hosted a Manga Mania Event that was attended and enjoyed by 15 eager costumed teens.

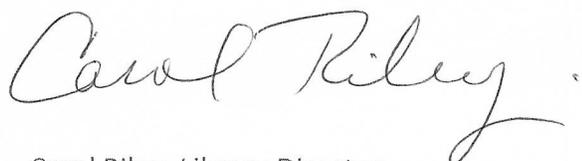
In December, we hosted a **LADIES' NIGHT OUT**, with 12 local vendors that were enjoyed by 60+ happy holiday shoppers.

Our Friends of Lincoln Library continues to support the library by providing funding to increase our Graphic Novel collection, which the children really enjoy. They also sponsored children's author, Lori Burchett to talk to the afterschool students and provide each child their own autographed copy of the book. One of the highlights of the year was the return of Rebecca Rule, NH humorist, this event was attended by 50+ local residents, which was sponsored by the Friends of Lincoln Library and a New Hampshire Humanities Council *To Go* grant.

Our many successes, along with our robust community engagement, reflects the library's leadership, vision, and forward focus. We are committed to continuing to deliver exceptional resources and services to our community.

We are YOUR Library, and we are here to welcome you. We are open 56 hours a week with morning and evening hours, so stop by and say hello, we would love to see you.

Respectfully submitted,

A handwritten signature in black ink that reads "Carol Riley". The signature is written in a cursive, flowing style with a small flourish at the end.

Carol Riley, Library Director



# TOWN OF LINCOLN RIVERSIDE CEMETERY TRUSTEES ANNUAL REPORT 2022



Riverside Cemetery had 19 burials in 2022. We are still working on our Foundation Replacement Program, and we have added some additional single-plots that will be available for purchase in 2023.

The Trustees would like to thank our Cemetery Caretaker, Peter Thompson for his above and beyond dedication and work ethic for the care and maintenance of the Riverside Cemetery. The Trustees would also like to thank Public Works Director, Nate Hadaway and the Public Works Crew, along with Lincoln Town Hall for all of their support.

The Trustees would especially like to say a special “Thank You” to all of the Lincoln taxpayers for their continued support that allows us to maintain a beautiful and tranquil resting place.

Respectfully Submitted:

*Peter Govoni*

Peter Govoni  
Cemetery Trustee

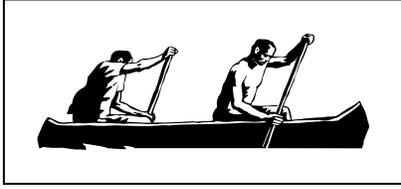
*James “Mike” Conn*

James “Mike” Conn  
Cemetery Trustee

*William Conn*

William Conn  
Cemetery Trustee





**FROM: Pemigewasset River Local Advisory Committee**

**SUBJECT: 2022 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.

During 2022 PRLAC's membership remained in good shape, and we thank your town for providing knowledgeable and engaged representatives! We gained some new members this year, and were excited when we gained members from Woodstock and Lincoln. These towns are just outside the PRLAC Corridor, but still have essential information and input to aid PRLAC in our mission. We are grateful for their participation. Just a reminder that Select Boards of each of the PRLAC towns may appoint up to 3 members to the committee.

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.

One role of PRLAC is to investigate permit applications that were submitted to DES. Our permit investigations included such reviews as the removal and replacement of underground gas and diesel storage tanks in Plymouth and Franklin, the expansion of a campground in Thornton, culvert repairs in many locations, bridge maintenance, and development in Thornton. We also were able to identify a few shoreline violations. One major concern we are still working on is the clear-cut mowing along the river banks by the various utility companies. We are concerned that they are not leaving enough flora to keep the river banks stable, thus causing erosion. We are

continuing to explore what options we have to control that process. Although not specific to a permit application, members did some research to the possibility of PFAS chemicals being manufactured and used in areas along the river corridor.

Many of the permit applications we received had to do with water withdrawals, primarily in Thornton. Right now the Pemigewasset River has 63 registered users and PRLAC has seen a large increase of withdrawal application this year. Our objective is to balance sensible environmental and economic goals while respecting the rights and desires of riparian property owners of the region as a whole. We wish to ensure that there is enough water to support aquatic life, fish consumption, drinking water supply after adequate treatment, swimming, boating, and wildlife.

One way we are looking to protect this goal is to have the Pemigewasset River be a part of the DES Instream Flow Program. The Instream Flow Program ensures that rivers continue to flow in spite of the uses and stresses that people put on them. The Instream Flow Program operates within the New Hampshire Rivers Management and Protection Program statute, Section 9-c (RSA 483:9-c) and in accordance with Administrative Rule Env-Wq 1900. Members attended a public hearing in November which will help determine if the Pemigewasset River will be chosen to be the next river to adopt this program. Here is the link for further information on this program: <https://www.des.nh.gov/water/rivers-and-lakes/instream-flow>

Another key role of PRLAC is its participation with the DES 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 21st year of regular water testing at these 9 stations, and we recognize what a benefit it is to have been able to rely on our volunteers to perform a 20-year longitudinal study of the Pemi River water quality parameters! 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. Additionally, after taking the previous year off due to COVID precautions, DES's lab was once again able to 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: [www.des.nh.gov/water/rivers-and-lakes/river-and-lake-monitoring](http://www.des.nh.gov/water/rivers-and-lakes/river-and-lake-monitoring).

Under state law, one purpose of the Local Advisory Committee is to develop a corridor management plan which communities may adopt as an adjunct to their master plan, and report to NH DES and communities on the status of compliance to laws and regulations. Our management plan can be found here: <http://lakesrpc.org/PRLAC/files/PemiCorrMgmentPlan2013.final.pdf>. It is used to inform the 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 2022 PRLAC was awarded a \$15,000 grant from NHDES for the updating of the management plan. This includes not only updating the data presented, but also identifying new concerns and eliminating those issues that are now resolved. This will be an ongoing process throughout 2022 and PRLAC welcomes all towns to submit their comment and concerns! Your participation in the process is most welcome.

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 6:30 p.m. on the last Tuesday of the month from January through November. We have returned to in-person meetings, and will continue to do so if the safety of our members is assured. 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 our meetings are available at our link: [www.lakesrpc.org/prlac/prlacmeetings.asp](http://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.

Regards,



Judy Faran, Chair  
PRLAC



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

In 2022 North Country Council undertook the following activities in the region:

Coordinated the regional Transportation Advisory Committee (TAC) and held five (5) meetings to discuss regional transportation issues and identify priority projects for funding opportunities.

Represented the region's transportation needs in the Ten-Year Plan process, including managing the project solicitation process, providing technical assistance to applicants, scoring and prioritizing projects, and promoting public input opportunities to the region's communities.

Secured an on-call engineering firm to support submitting projects for the Ten-Year Plan process and for other regional projects needing conceptual design.

Continued efforts to update the Regional Transportation Plan, which identifies the important transportation corridors in the region and presents the needs, opportunities, and recommendations to improve the region's system.

Supported the work of two (2) Regional Coordinating Councils (Carroll County and Grafton-Coos) to promote the coordination of transportation services for the region's residents and institutions, including facilitating fourteen (14) meetings, updated bylaws, assisted with the submittal of applications to the CDC COVID Disparity grant program, and worked closely with the new regional mobility managers to improve coordination and services.

Supported the work of the North Country Scenic Byways Council (NCSBC) to steward and promote the region's scenic and cultural byways, including facilitation NCSBC meetings and submitted an application for Federal funding of a regional byways project.

Participated in statewide efforts such as the Statewide Bicycle and Pedestrian Plan, Alternative Transportation Planning, and the Complete Streets Advisory Committee and provided input about major statewide processes that benefit our regional communities.

Conducted over 150 traffic counts throughout the region for the New Hampshire DOT and local communities through the regional Transportation Data Collection Program.

Worked to develop the Surface Management System (RSMS) data collection and forecasting program to inventory the condition of local roadways and forecast infrastructure budgeting needs for municipalities over the medium and long term.

Community Profile Map Viewer was created to explore the region through demographic data. Each community profile provides information on population, housing, income, workforce, transportation, and more for every municipality in the region.

Coordinated six (6) North Country Comprehensive Economic Development Strategy Committee meetings (CEDs) for the Economic Development District. The meetings focused on connecting resources in the region, learning about innovative strategies for improved economic prosperity, and sharing regional information. The Committee reviewed and placed 3 projects on the CEDs Project Priority List.

Completed the North Country Rising Plan and Business Resource Roadmap with feedback from businesses and employers throughout the region, which provides goals, strategies, and solutions for a collaborative approach to economic and community resilience.

Facilitated collaborative sessions with the food and agriculture industry in an effort to host the first North Country Food and Agriculture Summit, bringing together industry leaders from around the region to discuss food equity, access, training for the next generation of farmers, and the opportunity to develop a North Country Food Council.

Continued to implement the Regional Brownfields Program through funding from the United States Environmental Protection Agency (EPA).

Continued to assist the Northern Border Regional Commission (NBRC) & State of NH Bureau of Economic Affairs (BEA) in providing development assistance to potential and awarded grantees. In 2022 the Council provided pre-project development coaching to over 45 NBRC grantees and potential grantees.

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.

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

Supported four (4) small working groups of employers and housing professionals in identifying and exploring opportunities for employer-assisted housing solutions in the region.

Partnered with NH Office of Planning and Development and all NH Regional Planning Commissions to complete simultaneous Regional Housing Needs Assessments, which document current conditions and forecast housing needs across communities and the region over the coming 20 years.

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).

**CADY 2022 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, including alcohol and high-potency marijuana, in adolescence.

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 most recent NH Youth Risk Behavior Survey (YRBS) indicated our children are at higher rates than statewide averages in suicidal ideation, sadness, and feelings of hopelessness.

To counter this worrisome trend, CADY introduced several new trauma-informed services and programs in 2022 and will be rolling out additional new programming in 2023. We have also opened a new office in Bristol to provide compassionate connections for even more children and youth. These prevention and intervention services will foster resiliency and transform lives. Program details can be found on our website at [cadyinc.org](http://cadyinc.org).

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

## Annual Report 2022

The mission of **UNH Cooperative Extension** is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions, working in collaboration with county, state and federal government. Some examples of how Extension has been working towards this mission in Grafton County are summarized below in a few highlights of the past year.

Through the Nutrition Connections program, guidance on building raised garden beds, seeds, and nutrition lessons were provided to residents at a housing location who built raised beds for its tenants. In addition, recipe cards, and vegetables grown by Master Gardeners were provided so participants could apply lessons they learned in class. Master Gardeners were also involved in several community gardens that resulted in donations to food pantries.

Food and Agriculture staff conducted the second year of its cucumber variety trial in the high tunnel at the county complex. The trial looks to find marketable varieties while also monitoring yields and pest and disease resistance. Over 800 pounds of cucumbers from the trial were donated.

The Jumpstart to Farm Food Safety program continues to assist farmers in Maine and New Hampshire. This joint initiative aids fruit and vegetable farmers with farm food safety planning and offers them the chance to work individually with an Extension educator, trained in produce safety.

As part of a Building Community Resilience grant, Community and Economic Development staff worked with Mascoma and Greater Haverhill communities, providing technical support and training to build partnerships, identify needs, and develop a more resilient future.

Members of our Natural Resources team secured a Wildfire Risk Reduction grant for a fire management plan and prescribed fire projects at the Grafton County property. This will include education and training for local fire departments, forest rangers, DOC residents, natural resource professionals, and the public.

4-H youth from several counties took part in the Bunny Basics workshop in March, learning about the care of rabbits and how to exhibit them at a show. Many participants went on to demonstrate their knowledge at the Pint-size Pet Showcase at the North Haverhill Fair.

Please visit our website, [extension.unh.edu](https://extension.unh.edu) for more information on programs and upcoming events.

Respectfully submitted by Donna Lee,

UNH Extension, Grafton County Office Administrator

# Planning and Zoning Department Annual Report for 2022

The year 2022 was busy for the Planning and Zoning Department, the Planning Board and the Zoning Board of Adjustment (ZBA). In 2022 the Planning Board had **25** meetings scheduled (2 were cancelled) and the Zoning Board of Adjustment had **6** meetings.

## **COVID Impact:**

Although in 2022, the 2020 COVID-19 (coronavirus) pandemic was considered “over”, COVID-19 infections continued through 2022 and into 2023. During 2022 and into 2023, staff worked in the office full-time with periodic masking, social distancing, vaccinations and strict instructions to stay home at the sign of any perceived illness. Despite being fully vaccinated, over the course of the year several staff members and/or their family members came down with COVID; some more than once. By the end of 2022, all Town Office staff and board members had experienced the loss of someone they knew due to COVID, either a family member or someone in their circle of friends, coworkers and neighbors.

Through 2022 Planning Board and ZBA meetings continued as “hybrid meetings” (i.e., attendance both in person and virtually using the Zoom platform). Although the Governor’s declared State of Emergency ended, all meetings continued as hybrid meetings. The NH State statutes require a quorum of the members of both the Planning and Zoning boards to be physically present in the Town Hall Conference Room for meetings. Provided there was a quorum physically present at the meeting, other board members could attend virtually. Board members who were ill, had compromised immune systems or had family members with compromised immune systems attended via the Zoom platform. Although applicants, appellants, abutters and the public were permitted to attend in person, they were encouraged to attend via Zoom. Space in the large conference room for participants was still limited to 6 to 8 participants due to 6-foot social-distancing requirements. Many thanks to all of the Town Hall staff members who filled in for each other in order to keep the office open while other staff members were out sick or quarantined.

## **Post-Covid and New Hampshire Housing Market Impact**

The COVID pandemic triggered a housing boom all over the country last seen in 2006; however, this time the mortgages were stricter, down payments were higher and a tight supply supported higher prices. According to the New Hampshire Association of Realtors:

“In 1998, the statewide median price for a single-family residential home was \$127,500. [In 7 years] [t]hat number rose to \$270,000 in 2005, a remarkable 112 % increase, after which we witnessed a drop to \$202,000 over the next 7 years — part of that being the collapse of the subprime mortgage market caused by defaults on high-risk housing loans.”

“Prices have been steadily climbing ever since 2012, and though housing market fundamentals are not comparable to those which prompted the recession, the steady increase in median price — rising to \$395,000 in 2021 and heading for well over \$400,000 in 2022 — has created an affordability and availability crisis, particularly among the first-time homebuyers so essential to a strong workforce and a healthy New Hampshire economy.”

<https://www.nhar.org/resource/market-data>

In 2022, after rebounding from the COVID recession of 2020 and 2021, the Federal Reserve Board tried to cool down “an economy that was on fire” (i.e., skyrocketing inflation) by raising the Federal Funds rate seven (7) times during 2022. “That dramatic recovery has included a red-hot housing market characterized by record-high home prices and microscopic levels of inventory.” Each successive increase in interest rates negatively impacted the ability of first-time home buyers to purchase a home.

Throughout 2022, the supply-demand imbalance continued to heat the real estate market; many buyers offered sales bids significantly higher than the asking price. Similar to national housing market trends, tight inventory and low mortgage rates fueled a rapid rise in Lincoln home prices as well.

### **Disruption in the Global Supply Chain Impact**

The impact of disruption in the global supply chain was still evident here in Lincoln at the end of 2022. The disruption provided challenges for contractors attempting to purchase building supplies to finish their buildings. Building supplies were in short supply with high price tags that reflected the lengthy back-order times of several months for materials like: framing lumber, oriented strand board, plywood, bricks, blocks, cement, steel, culverts, roofing products, clay tiles, etc. Contractors were under pressure from their clients to hurry up and get the house built despite the scarcity of building supplies, which caused those contractors, in turn, to put pressure on town staff to “hurry up!” and issue those permits. Thankfully, Clerk of Many Hats Lisa Peluso, Deputy Fire Chief Ryan Fairbrother, Town Engineer Ray Korber, and Town Manager Carina Park all stepped in to help review applications and issue permits.

### **Cascading Impact on Affordable Housing, Work Force Housing and Residential Housing**

In 2022, purchasers who contacted the Planning Office indicated that they either purchased the house to be a second home to become a safe refuge from urban areas where they lived (and where the coronavirus was more transmissible); or they were looking for a source of substantial income to be gained by operating the home as a Short-Term Rental. Some buyers said they had no intention of ever visiting Lincoln themselves. A significant number of buyers paid cash with no mortgage. Consequently, a significant portion of the additional demand on Planning staff in 2022 was related to buyers who wanted to thoroughly interrogate staff, either prior or subsequent to making that investment.

Land Use Permits issued were quickly replaced with new applications for Land Use Permits so after getting “caught up”, the back log remained relatively steady at about 16 Land Use Permits pending at any one time. Those challenges were not limited to Lincoln as other NH municipalities had the same experience. The backlog caused by the pandemic building boom was not limited to the Town of Lincoln, but evident throughout the State of NH and other rural areas in the rest of the nation. Furthermore, the State also experienced staff shortages. State staff who worked for a specific State agency were temporarily reassigned to work for other inadequately staffed State agencies; consequently, permitting suffered additional delays related to obtaining E911 address assignments, DES permits, AoT permits, and NH DOT driveway permits.

COVID and the challenges to the global supply chain had a cascading impact on affordable housing, work force housing and residential housing in general. Excerpts from these two articles said it best:

### **New Hampshire Housing Market Forecast 2022 & 2023 (November 23, 2022 by Marco Santarelli)**

The NH Housing Market Report by the New Hampshire Housing Finance Authority describes a market in “turmoil, buffeted by rising interest rates and economic uncertainty that presents extraordinary challenges for renters and homebuyers.” The recent increases appear to be tamping down demand somewhat, as they have impacted the affordability of purchasing a home.

The report said the production of new housing has lagged behind demand for decades in the state. It would take at least 20,000 housing units to achieve a balanced real estate market in New Hampshire, with a rental vacancy rate of 5% and a six-month housing supply. New Hampshire's rental vacancy rate hovers around 1% and the availability of homes for sale is currently less than one month.

There is a huge gap between housing supply and demand in NH. The most obvious solution to NH’s housing problems is to build more homes and eliminate zoning restrictions that prevent this from occurring. Several short- and long-term initiatives are currently underway to increase the housing supply.

Data presented by the NH Housing report and echoed by the NH Association of Realtors indicates that the lack of sufficient inventory, both existing homes listed for sale and new units under construction,

continues to sustain record high housing prices, which have been augmented by rising financing and construction costs.

**According to the New Hampshire Housing Report for July 2022**, the NH housing market is still strong despite rising mortgage rates. Prices for homes in New Hampshire are at record levels. The median sale price for a single-family home in 2022 was \$450,000, which is an increase of 11.1% from last year (\$405,000). The Median Sales Price was up 15.3 percent to \$340,000 for townhouse-condo properties.

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

2021	2022	Planning Actions
6	6	Complaints that came before the Planning Board (General complaints 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.)
6	24	Conceptual Presentations
2	3	Demolition Permits
3	0	Developments of Regional Impact – including cell towers in other towns abutting Lincoln.
2	1	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.
23	41+	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
		Land Use Compliance Certificates and Outstanding LUCCs (2014-2022). LUCCs are no longer tracked separately – LUCCs are part of LUP process.
62	72	Land Use Permit Applications Granted/ Withdrawn/ Denied/ Referred to ZBA (many are still pending in 2023)
10	17	Shoreland Protection Act Permits – received from State and made a part of the LUP permit process
7	5	Sign Permits/reviewed/granted/denied/sent to ZBA
4	21	Site Plan Review Applications Submitted/ Follow-up/ Enforcement/ Extension/ Requests for Waiver/Submitted but then Withdrawn
5	5	Special Event Permits
3	2	Waiver of Stormwater Management Ordinance
6	6	Subdivisions – Granted /Denied & Inquiries
4	4	Transient Vendor Permits
5	3	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)
3	1	Alteration of Terrain Permits
2	2	NH Department of Environmental Services Matters (NH DES)
2	2	Logging without an Intent to Cut
*	386+*	Short Term Rentals (STR) (386 STRs registered in 2022; est. 50% still unregistered) + Complaints & Issues associated with STRs – Too numerous to count*
0	0	Waiver of Dimensional Requirements in Village Center (VC) District
<b>2021</b>	<b>2022</b>	<b>Zoning Board of Adjustment Actions</b>
9	6	Zoning Board of Adjustment Matters/ Continuations from prior years
<b>0</b>	1	Zoning Verification Letters

**Planning Board**

**2022 - Amendments to the Land Use Plan Ordinance Adopted in 2022**

The March 8, 2022 Annual Town Meeting voted to adopt the following amendments to the Land Use Plan Ordinance:

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

**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.

**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.**

**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.

**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.

**2023 – Proposed Amendments to the Land Use Plan Ordinance (LUPO) in 2023**

The Planning Board recommends that the Town Meeting adopt the following two (2) amendments to the zoning ordinance known as the “Land Use Plan Ordinance” (LUPO) at the Annual Town Meeting on Tuesday, March 14, 2023.

- Article 02 is for changes recommended as necessary to comply with requirements of the National Flood Insurance Program (NFIP).
- Article 03 is for changes recommended as necessary to comply with requirements of two US Supreme Court cases pertaining to regulating signage.

**Article 02: Planning – Amend Land Use Plan Ordinance Section D. Floodplain Development District**

**LUPO, Article VI. DISTRICT AND DISTRICT REGULATIONS  
Section D. *FLOODPLAIN DEVELOPMENT DISTRICT.***

**Are you in favor of the adoption of Amendment No. 01 as proposed by the Planning Board for the Town Zoning Ordinance known as the “Land Use Plan Ordinance” (LUPO) as follows: amend Article VI District and District Regulations, Section D – FLOODPLAIN DEVELOPMENT DISTRICT as necessary to comply with requirements of the National Flood Insurance Program?**

**(Recommended by the Planning Board.)**

**Explanation:**

Lincoln’s Floodplain Regulations are a part of the zoning ordinance known as the “Land Use Plan Ordinance (LUPO)”. Changes to the zoning ordinance and the Site Plan Regulations are required so the floodplain portion of the zoning ordinance and the Site Plan Review Regulations will comply with the National Flood Insurance Program.

The proposed changes are the changes that were identified during a review by the NH Office of Planning and Development on September 16, 2022 of Lincoln’s floodplain regulations. Changes in Lincoln’s Site Plan Review Regulations were also recommended to make it comply with the National Flood Insurance Program; those changes were adopted by the Planning Board at a regularly scheduled meeting after a noticed public hearing on January 04, 2023. No changes are needed to the Subdivision Regulations. Specific proposed changes to Lincoln’s Land Use Plan Ordinance are included below:

**Article 03: Planning – Amend the following parts of the Land Use Plan Ordinance that pertain to signage, including:**

- **Article V General Regulations, Section G. Home Businesses (p 26)**
- **Article VI-A Telecommunications Equipment and Facilities, Section H. Conditional Use Permits and Site Plan Review; Criteria, Construction and Performance Standards, e. (p 56)**
- **Article VI-B Lincoln Sign Regulations & (p 62 – p 88) (p 90-92)**
- **Article VI-C Temporary Land Uses, Section C. Temporary Land Use Signage (p 95-96)**
- **Article VI-D Solar Energy Systems Section G, paragraph 4 (p 101)**
- **Article VIII Board of Adjustment, Section A. Board of Adjustment, Paragraph 3 Request for Special Exception Under Sign Ordinance, subparagraph e (p 97)**

Here is the language for the article:

**LUPO, Article VI-B. LINCOLN SIGN REGULATIONS**

**Are you in favor of the adoption of Amendment No. 02 as proposed by the Planning Board for the Town Zoning Ordinance known as the “Land Use Plan Ordinance” (LUPO) as necessary to comply with two (2) US Supreme Court cases re: regulation of signage as follows:**

- a. Clyde Reed et. al. v. Town of Gilbert Arizona, 576 U.S. 155 (2015), 135 S Ct 2218 (2015) to make all of the provisions of the sign ordinance “content neutral”; and
- b. City of Austin v. Reagan National Advertising of Austin, LLC, 142 S. Ct. 1464 (2022) the more recent US Supreme Court case having do with off premise signage.

Proposed changes to the Sign Ordinance are substantial and include numerous amendments to the rest of the Land Use Plan Ordinance that references signs to conform to these two US Supreme Court cases. Proposed amendments include the following sections of the Land Use Plan Ordinance:

- **Article V General Regulations, Section G. Home Businesses**
- **Article VI-A Telecommunications Equipment and Facilities, Section H. Conditional Use Permits and Site Plan Review; Criteria, Construction and Performance Standards, e.**
- **Article VI-B Lincoln Sign Regulations**
- **Article VI-C Temporary Land Uses, Section C. Temporary Land Use Signage**
- **Article VI-D Solar Energy Systems Section G, paragraph 4**
- **Article VIII Board of Adjustment, Section A. Board of Adjustment, Paragraph 3 Request for Special Exception Under Sign Ordinance, subparagraph e.**

**(Recommended by the Planning Board.)**

**Explanation:**

The Planning Board recommends that the Town Meeting adopt the following amendments to the zoning ordinance known as the “Land Use Plan Ordinance” (LUPO) at the Annual Town Meeting on Tuesday, March 14, 2023 as necessary to comply with the two (2) US Supreme Court cases re: regulation of signage:

- a. Clyde Reed et. al. v. Town of Gilbert Arizona, 576 U.S. 155 (2015), 135 S Ct 2218 (2015) to make all of the provisions of the sign ordinance “content neutral”; and
- b. City of Austin v. Reagan National Advertising of Austin, LLC, 142 S. Ct. 1464 (2022) the more recent US Supreme Court case having do with off premise signage.

The Planning Board went through the entire Land Use Plan Ordinance and reviewed the sign ordinance and all other references to the regulation of signs within the Land Use Plan Ordinance to craft proposed changes that were “content-neutral”. Those proposed changes were then forwarded to the Town Attorney for his review and recommendations. The Planning Board adopted most, but not all of the additional changes recommended by the Town Attorney.

The various changes to the Sign Ordinance and Land Use Plan Ordinance related to signage are too numerous to list in this report. Copies of all of the proposed changes is available to you digitally upon request and posted on the Town Website ([www.LincolnNH.org](http://www.LincolnNH.org)). Hard copies are available in the Town Offices upon request.

### Zoning Board of Adjustment

In 2021, the ZBA held seven (7) hearings for various matters including variances, special exceptions for signage, special exceptions, and waivers of dimensional requirements. In 2022, the ZBA held six (6) hearings and handled five (5) cases for matters including variances and waivers of dimensional requirements. One (1) case required three (3) separate meetings.

### 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 but combined with other similar expenditures to ensure ongoing maintenance is performed on an annual basis.

The 2022 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 Carina Park. Also present at the 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, 2022. They met with the Planning Board two (2) times. On November 23, 2022 when the Planning Board held its final Public Hearing and voted to adopt the CIP for 2023. Thank you to everyone who worked on this large project.

The 2023 CIP report can be viewed in its entirety at [www.lincolnh.org](http://www.lincolnh.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. 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

# 2022 Linwood National Night Out





## GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. REPORT 2021/22

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, 2021 through June 30, 2022, 228 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 53 Lincoln residents:

- Older adults from Lincoln enjoyed 7,069 balanced meals prepared by GCSCC's staff.
- Staff completed 205 wellness calls to homebound Lincoln residents.
- Lincoln residents were transported to health care providers or other community resources on 203 occasions by our lift-equipped bus.
- They received assistance on 336 occasions with problems, crises or issues of long-term care through visits with a trained outreach worker and contacts with ServiceLink.
- Lincoln residents participated in 108 health, education or social activities.
- Lincoln's citizens also volunteered to put their talents and skills to work for a better community through 771 hours of volunteer service.

The cost to provide Council services for Lincoln residents in 2021-22 was \$119,687.29.

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

# TOWN CLERK'S REPORT

## Annual Report 2022

(unaudited)

Cash on hand December 31, 2022	\$	250.00
2022 Motor Vehicle Registrations	\$	440,766.38
2022 Dog Licenses - Town of Lincoln Fees	\$	714.50
2022 Dog Licenses - State of New Hampshire Fees	\$	383.00
2022 Dog Fines	\$	-
2022 Vitals-Birth, Marr. & Death - Town of Lincoln Fees	\$	1,466.00
2022 Vitals-Birth, Marr. & Death - State of New Hampshire Fees	\$	2,794.00
2022 UCC Filings	\$	705.00
2022 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines	\$	694.00

**TOTAL RECEIPTS \$ 447,772.88**

### Remittances to Treasurer

Cash on hand December 31, 2022	\$	250.00
2022 Motor Vehicle Registrations	\$	440,766.38
2022 Dog Licenses - Town of Lincoln Fees	\$	714.50
2022 Dog Licenses - State of New Hampshire Fees	\$	383.00
2022 Dog Fines	\$	-
2022 Vitals-Birth, Marr. & Death - Town of Lincoln Fees	\$	1,466.00
2022 Vitals-Birth, Marr. & Death - State of New Hampshire Fees	\$	2,794.00
2022 UCC Filings	\$	705.00
2022 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines	\$	694.00

**TOTAL RECEIPTS \$ 447,772.88**

Respectfully Submitted,

Kristyn Brophy  
Town Clerk



# **FRIENDLY REMINDER**

## **DOG LICENSES ARE DUE**

### **BY APRIL 30, 2023**

#### **FEES – RSA 466:4**

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

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

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

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

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

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

*(Fees could be subject to change.)*

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

# TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2022

## DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)					
			2021	2020	2019			
Property Taxes	#3110		\$3,066,610.91					
Resident Taxes	#3180							
Land Use Change	#3120							
Yield Taxes	#3185							
Excavation Tax @ \$.02/yd.	#3187							
Utility Charges	#3189							
Property Tax Credit Balance**			(\$24,065.37)					
Other Tax or Charges Credit Balance**		< >						
<b>TAXES COMMITTED THIS YEAR</b>			<b>For DRA Use Only</b>					
Property Taxes	#3110	\$13,198,322.00				\$5,910.00		
Resident Taxes	#3180							
Land Use Change	#3120							
Yield Taxes	#3185	\$495.35						
Excavation Tax @ \$.02/yd.	#3187							
Utility Charges	#3189							
Other Charges								
<b>OVERPAYMENT REFUNDS</b>								
Property Taxes	#3110	\$8,398.50	\$13,060.50					
Resident Taxes	#3180							
Land Use Change	#3120							
Yield Taxes	#3185							
Excavation Tax @ \$.02/yd.	#3187							
Prepayment		\$4,560.00						
Interest & Penalties - Late Tax		\$5,372.76	\$16,675.66	\$0.02	-\$0.58			
Resident Tax Penalty	#3190							
<b>TOTAL DEBITS</b>		<b>\$13,217,148.61</b>	<b>\$3,078,191.70</b>	<b>\$0.02</b>	<b>-\$0.58</b>			

# TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2022

## CREDITS

REMITTED TO TREASURER	Levy for Year of	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	This Report	2021	2020	2019
Property Taxes	\$12,517,810.45	\$3,063,745.53		
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest & Penalties	\$5,372.76	\$16,675.66	\$0.02	-\$0.58
Penalties				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Conversion to Lien (principal only)				
Prepay	\$5,153.00			
<b>DISCOUNTS ALLOWED</b>				
<b>ABATEMENTS MADE</b>				
Property Taxes		-\$2,229.49		
Resident Taxes				
Land Use Change				
Yield Taxes	\$495.35			
Excavation Tax @ \$.02/yd.				
Utility Charges				
<b>CURRENT LEVY DEEDED</b>				
<b>UNCOLLECTED TAXES - END OF YEAR #1080</b>				
Property Taxes	\$699,275.33			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Property Tax Credit Balance**	(\$10,958.28)			
Other Tax or Charges Credit Balance**	< >			
<b>TOTAL CREDITS</b>	<b>\$13,217,148.61</b>	<b>\$3,078,191.70</b>	<b>\$0.02</b>	<b>-\$0.58</b>

**TAX COLLECTOR'S REPORT**  
**FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2022**

**DEBITS**

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2021	2020	2019
Unredeemed Liens Balance - Beg. Of Year			\$67,872.98	\$46,809.59
Liens Executed During Fiscal Year		\$81,251.10		
Interest & Costs Collected (After Lien Execution)		\$1,324.78	\$5,110.40	\$11,693.06
Credit Balance			-\$10.07	
<b>TOTAL DEBITS</b>	<b>\$0.00</b>	<b>\$82,575.88</b>	<b>\$72,973.31</b>	<b>\$58,502.65</b>

**CREDITS**

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2021	2020	2019
Redemptions			\$33,376.59	\$27,194.53	\$41,693.68
Interest & Costs Collected (After Lien Execution)			\$1,324.78	\$5,110.40	\$11,693.06
Credit Balance				-\$10.07	
Abatements of Unredeemed Liens				\$6,903.38	\$5,115.91
Liens Deeded to Municipality					
Unredeemed Liens Balance - End of Year			\$47,874.51	\$33,775.07	
<b>TOTAL CREDITS</b>		<b>\$0.00</b>	<b>\$82,575.88</b>	<b>\$72,973.31</b>	<b>\$58,502.65</b>

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

TAX COLLECTOR'S SIGNATURE     Lisa Peluso     DATE     2/1/23    

MS-61

**December Balance Sheet**  
**Town of Lincoln New Hampshire**  
**December 31, 2022**

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

**Bank Balances**

Citizens Bank - Investment	3,934.00		
Citizens Bank - General Fund	52,323.24		
Citizens Bank - Solid Waste	141,285.12		
Citizens Bank - Recreation	110,536.55		
Union Bank - Escrow	225,708.73		
Union Bank - Sewer Tap	572,159.05		
Union Bank - Water Tap	410,768.62		
Union Bank-Impact Fee	336,319.93		
NH PDIP - Investment	46.68		
NH PDIP - Sewer	761,471.71		
NH PDIP - Water	710,612.93		
Citizens Bank - Town Clerk	233,686.76		
	0.00		
		<b>3,558,853.32</b>	<b>3,558,853.32</b>

**Fund Balances**

General Fund/Police Detail	289,990.68		
Recreation	110,536.55		
Solid Waste	141,285.12		
Lease/Escrow	225,708.73		
Sewer Tap	1,333,630.76		
Water Tap	1,121,381.55		
Impact Fee	336,319.93		
		<b>3,558,853.32</b>	<b>3,558,853.32</b>

check: 0.00

**2022 Treasurer's Annual Report  
January 1, 2022- December 31 2022**

<b><u>General Fund</u></b>	<b>Balance 1-1-2022</b>	<b>\$ 1,392,190.36</b>	<b>Distribution of funds:</b>	
	Received	\$ 27,314,609.11	Citizens Bank	\$ 56,257.24
	Disbursed	\$ (28,650,495.55)	NH PDIP	\$ 46.68
	<b>Balance 12-31-2022</b>	<b>\$ 56,303.92</b>		<b>\$ 56,303.92</b>
<b><u>Town Clerk Account</u></b>	<b>Balance 7-5-2022</b>	<b>\$ -</b>		
	Received	\$ 299,886.21		
	Disbursed	\$ (66,199.45)	Citizens Bank	\$ 233,686.76
	<b>Balance 12-31-2022</b>	<b>\$ 233,686.76</b>		<b>\$ 233,686.76</b>
<b><u>Solid Waste Account</u></b>	<b>Balance 1-1-2022</b>	<b>\$ 88,249.73</b>		
	Received	\$ 53,035.39		
	Disbursed	\$ -	Citizens Bank	\$ 141,285.12
	<b>Balance 12-31-2022</b>	<b>\$ 141,285.12</b>		<b>\$ 141,285.12</b>
<b><u>Recreation Account</u></b>	<b>Balance 1-1-2022</b>	<b>\$ 76,902.54</b>		
	Received	\$ 33,634.01		
	Disbursed	\$ -	Citizens Bank	\$ 110,536.55
	<b>Balance 12-31-2022</b>	<b>\$ 110,536.55</b>		<b>\$ 110,536.55</b>
<b><u>Escrow Account</u></b>	<b>Balance 1-1-2022</b>	<b>\$ 218,367.89</b>		
	Received	\$ 91,529.05		
	Disbursed	\$ (84,188.21)	Union Bank	\$ 225,708.73
	<b>Balance 12-31-2022</b>	<b>\$ 225,708.73</b>		<b>\$ 225,708.73</b>
<b><u>Sewer Account</u></b>	<b>Balance 1-1-2022</b>	<b>\$ 1,058,109.98</b>		
	Received	\$ 275,520.78	Union Bank	\$ 572,159.05
	Disbursed	\$ -	NH PDIP	\$ 761,471.71
	<b>Balance 12-31-2022</b>	<b>\$ 1,333,630.76</b>		<b>\$ 1,333,630.76</b>
<b><u>Water Account</u></b>	<b>Balance 1-1-2022</b>	<b>\$ 902,735.48</b>		
	Received	\$ 218,646.07	Union Bank	\$ 410,768.62
	Disbursed	\$ -	NH PDIP	\$ 710,612.93
	<b>Balance 12-31-2022</b>	<b>\$ 1,121,381.55</b>		<b>\$ 1,121,381.55</b>
<b><u>Impact Fee Account</u></b>	<b>Balance 1-1-20212</b>	<b>\$ 234,006.84</b>		
	Received	\$ 102,313.09		
	Disbursed	\$ -	Union Bank	\$ 336,319.93
	<b>Balance 12-31-2022</b>	<b>\$ 336,319.93</b>		<b>\$ 336,319.93</b>

**Total Cash 12-31-2022 \$ 3,558,853.32**

**Respectfully Submitted,**

**Janet Peltier  
Town Treasurer**

**Town of  
Lincoln, New Hampshire  
Financial Statements  
December 31, 2022  
And  
Independent Auditor's  
Report**



**TOWN OF LINCOLN, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2021**

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**TOWN OF LINCOLN, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2021**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Lincoln, New Hampshire

### *Opinions*

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, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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, 2021, 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.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Lincoln, New Hampshire, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Lincoln, New Hampshire's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Lincoln, New Hampshire's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Lincoln, New Hampshire's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

## ***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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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.

*Vachon Clukay & Company PC*

Manchester, New Hampshire  
August 10, 2022

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2021

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the year ending December 31, 2021 with comparative information for the year ending December 31, 2020. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town’s financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town’s financial activities have been included.

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

**Overview of the Financial Statements**

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

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

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

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

***Government-Wide Financial Statements***

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

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

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2021

**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, Capital Projects Bonds Fund and Capital Projects 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, 2021 and 2020 are as follows:

	<u>2021</u>	<u>2020</u>
Current and other assets:		
Capital assets	\$ 27,305,905	\$ 27,345,759
Other assets	9,394,435	8,635,425
Total Assets	<u>36,700,340</u>	<u>35,981,184</u>
Deferred outflows of resources	798,848	958,538

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2021

	<u>2021</u>	<u>2020</u>
Long-term and other liabilities:		
Current liabilities	1,305,836	891,281
Long-term liabilities	5,385,069	7,741,105
Total Liabilities	<u>6,690,905</u>	<u>8,632,386</u>
Deferred inflows of resources	923,982	200,746
Net position:		
Net investment in capital assets	24,597,859	23,965,918
Restricted	113,814	102,929
Unrestricted	5,172,628	4,929,024
Total Net position	<u>\$ 29,884,301</u>	<u>\$ 28,997,871</u>

**Statement of Activities**

Changes in net position for the years ending December 31, 2021 and 2020 are as follows:

	<u>2021</u>	<u>2020</u>
Program revenues:		
Charges for services	\$ 738,760	\$ 648,043
Operating grants and contributions	56,522	300,227
Capital grants and contributions	-	72,465
Total Program revenues	<u>795,282</u>	<u>1,020,735</u>
General revenues:		
Property and other taxes	5,882,705	6,341,048
Licenses and permits	983,166	609,609
Intergovernmental revenue	129,113	104,714
Interest and investment earnings	(20,200)	121,245
Miscellaneous	138,173	149,927
Total General revenues	<u>7,112,957</u>	<u>7,326,543</u>
Total Revenues	<u>7,908,239</u>	<u>8,347,278</u>
Program expenses:		
General government	2,168,338	2,292,750
Public safety	1,707,584	1,810,750
Highways and streets	947,482	954,927
Health and welfare	108,240	110,439
Sanitation	702,371	674,254
Water distribution and treatment	626,734	665,073
Culture and recreation	687,153	569,032
Interest and fiscal charges	73,908	106,601
Total Expenses	<u>7,021,810</u>	<u>7,183,826</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2021

Change in net position before gain/(loss) on disposals	886,429	1,163,452
Gain/(Loss) on disposal of capital assets	-	(2,072)
Change in net position	886,429	1,161,380
Net position - beginning of year	28,997,872	27,836,492
Net position - end of year	<u>\$ 29,884,301</u>	<u>\$ 28,997,872</u>

**Town of Lincoln Governmental Activities**

As shown in the above statement the Town experienced an increase in financial position of \$886,429 on the full accrual basis of accounting in 2021, a 3% increase over 2020.

The General Fund shows a fund balance of \$5,957,150 this includes capital reserve and expendable trusts fund balances of \$4,365,137. This represents a \$131,805 decrease in fund balance from the prior year. Most of this decrease is the result of more expenditures.

**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 fall short of the budgeted amount by (\$281,701). This was primarily due to property taxes/overlay on abatements.

During the year, the original budget decreased by \$1,289,489. This decrease is the result of capital outlay. Unexpended warrant articles have been carried over to the next year.

The Town under spent its budget by \$558,063. The largest savings were recognized in general government, public safety, culture & recreation, sanitation and highways and streets.

**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 vehicles purchased were 2021 Dodge Charger for Police Dept. The Police Dept. had upgrades to radios/antenna and Dispatch console. The roof at Library was shingled. The Water Treatment plant had SCADA upgrades. And Recycle Road entrance to Solid Waste facility was reclaimed. The Community Center project was the garage renovation which included renting pods and dumpsters, emptying out the garage, new concrete floor, new shelving, bird proofing the eaves, deposit on new garage door. Other projects were to re-do the vent pipe for the boiler, a new stove for the kitchen (which required new electrical for the convection part of the oven) and paying NHEC for the pole removal from the parking lot (which hopefully will be completed in 2022). See Note 4 to the basic financial statements for additional information.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2021

**Long-Term Obligations**

During FY 2021 the Town had a reduction in general obligation bonds of \$457,600 and a reduction in capital leases of \$17,395. Capital lease is now paid off as this was the last year. There was reduction to notes payable by \$136,800. See Note 5 to the basic financial statements for additional information regarding the long-term obligations.

**Economic Factors**

In 2021, the development of housing, mostly upscale residential, adding \$397 million to the total valuation of property in Lincoln (2021 Revaluation year). There are large projects, one hotel (Fairfield Inn) under construction. And one other hotel that has come before the Planning Board. The Medical/Urgent Care Facility under construction and plans to open in 2022. Many upscale residential homes will likely continue the increasing valuation in 2022 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 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.

Other potential lawsuit settlements are still pending as the Town enters 2022.

**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, 2021

	Governmental <u>Activities</u>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 1,499,316
Investments	5,685,906
Taxes receivable, net	1,985,326
Accounts receivable	97,283
Due from other governments	66,604
Notes receivable	60,000
Total Current Assets	<u>9,394,435</u>
Noncurrent Assets:	
Notes receivable	240,000
Capital assets:	
Non-depreciable capital assets	2,432,440
Depreciable capital assets, net	24,633,465
Total Noncurrent Assets	<u>27,305,905</u>
Total Assets	<u>36,700,340</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to OPEB liability	25,596
Deferred outflows related to pension liability	773,252
Total Deferred Outflows of Resources	<u>798,848</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	498,533
Accrued liabilities	80,109
Retainage payable	152,996
Due to other governments	2,311
Refundable advances from grantors	92,127
Deposits	2,460
Current portion of bonds payable	340,500
Current portion of notes payable	136,800
Total Current Liabilities	<u>1,305,836</u>
Noncurrent Liabilities:	
Bonds payable	1,502,685
Notes payable	649,302
Compensated absences payable	172,532
OPEB liability	281,653
Net pension liability	2,778,897
Total Noncurrent Liabilities	<u>5,385,069</u>
Total Liabilities	<u>6,690,905</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Taxes collected in advance	24,065
Deferred inflows related to OPEB liability	55,623
Deferred inflows related to pension liability	844,294
Total Deferred Inflows of Resources	<u>923,982</u>
<b>NET POSITION</b>	
Net investment in capital assets	24,597,859
Restricted	113,814
Unrestricted	5,172,628
Total Net Position	<u>\$ 29,884,301</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, 2021

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>Governmental Activities</u>
<b>Governmental Activities:</b>				
General government	\$ 2,168,338	\$ 6,910	\$ 3,332	\$ (2,158,096)
Public safety	1,707,584	57,776		(1,649,808)
Highways and streets	947,482	975	35,578	(910,929)
Health and welfare	108,240			(108,240)
Sanitation	702,371	286,355		(416,016)
Water distribution and treatment	626,734	75,965	17,612	(533,157)
Culture and recreation	687,153	310,779		(376,374)
Interest and fiscal charges	73,908			(73,908)
Total Governmental Activities	<u>\$ 7,021,810</u>	<u>\$ 738,760</u>	<u>\$ 56,522</u>	<u>(6,226,528)</u>
<b>General Revenues:</b>				
Property and other taxes				5,882,705
Licenses and permits				983,166
<b>Grants and contributions:</b>				
Rooms and meals tax distribution				128,894
Railroad tax				219
Interest and investment earnings (loss)				(20,200)
Miscellaneous				138,173
Total General Revenues				<u>7,112,957</u>
Change in Net Position				886,429
Net Position at beginning of year				<u>28,997,872</u>
Net Position at end of year				<u>\$ 29,884,301</u>

*See accompanying notes to the basic financial statements*

EXHIBIT C  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2021

	General Fund	Capital Projects Bonds Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 254,935		\$ 557,862	\$ 686,519	\$ 1,499,316
Investments	4,636,083		500,248	549,575	5,685,906
Taxes receivable, net	1,985,326				1,985,326
Accounts receivable	93,571			3,712	97,283
Due from other governments	66,604				66,604
Due from other funds	14,829	\$ 161,241	450	17,406	193,926
Total Assets	<u>7,051,348</u>	<u>161,241</u>	<u>1,058,560</u>	<u>1,257,212</u>	<u>9,528,361</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 7,051,348</u>	<u>\$ 161,241</u>	<u>\$ 1,058,560</u>	<u>\$ 1,257,212</u>	<u>\$ 9,528,361</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 498,533				\$ 498,533
Accrued liabilities	44,085				44,085
Retainage payable			\$ 76,498	\$ 76,498	152,996
Due to other governments	2,311				2,311
Due to other funds	179,097			14,829	193,926
Refundable advances from grantors	92,127				92,127
Deposits	2,460				2,460
Total Liabilities	<u>818,613</u>	<u>\$ -</u>	<u>76,498</u>	<u>91,327</u>	<u>986,438</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Uncollected property taxes	251,520				251,520
Taxes collected in advance	24,065				24,065
Total Deferred Inflows of Resources	<u>275,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,585</u>
<b>FUND BALANCES</b>					
Nonspendable				83,002	83,002
Restricted	4,633	161,241		26,179	192,053
Committed	4,522,312		982,062	1,056,704	6,561,078
Unassigned	1,430,205				1,430,205
Total Fund Balances	<u>5,957,150</u>	<u>161,241</u>	<u>982,062</u>	<u>1,165,885</u>	<u>8,266,338</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,051,348</u>	<u>\$ 161,241</u>	<u>\$ 1,058,560</u>	<u>\$ 1,257,212</u>	<u>\$ 9,528,361</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, 2021

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 8,266,338
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.	27,065,905
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	251,520
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.	300,000
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	25,596
Deferred outflows of resources attributable to net pension liability	773,252
Deferred inflows of resources attributable to OPEB liability	(55,623)
Deferred inflows of resources attributable to net pension liability	(844,294)
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	(1,843,185)
Notes payable	(786,102)
Accrued interest on long-term obligations	(36,024)
Compensated absences payable	(172,532)
OPEB liability	(281,653)
Net pension liability	<u>(2,778,897)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 29,884,301</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, 2021

	General Fund	Capital Projects Bonds Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 5,893,602				\$ 5,893,602
Licenses and permits	494,531		\$ 261,675	\$ 226,960	983,166
Intergovernmental	185,635				185,635
Charges for services	632,623			106,137	738,760
Interest and investment income (loss)	(32,967)		606	12,161	(20,200)
Miscellaneous	224,108			1,065	225,173
Total Revenues	<u>7,397,532</u>	<u>\$ -</u>	<u>262,281</u>	<u>346,323</u>	<u>8,006,136</u>
Expenditures:					
Current operations:					
General government	2,143,840			810	2,144,650
Public safety	1,462,434			29,741	1,492,175
Highways and streets	371,330				371,330
Health and welfare	108,240				108,240
Sanitation	611,300		76,498		687,798
Water distribution and treatment	373,391				373,391
Culture and recreation	572,873				572,873
Capital outlay	1,217,556			90,307	1,307,863
Debt service:					
Principal retirement	566,800				566,800
Interest and fiscal charges	116,762				116,762
Total Expenditures	<u>7,544,526</u>	<u>-</u>	<u>76,498</u>	<u>120,858</u>	<u>7,741,882</u>
Excess revenues over (under) expenditures	<u>(146,994)</u>	<u>-</u>	<u>185,783</u>	<u>225,465</u>	<u>264,254</u>
Other financing sources (uses):					
Transfers in	15,189				15,189
Transfers out				(15,189)	(15,189)
Total Other financing sources (uses)	<u>15,189</u>	<u>-</u>	<u>-</u>	<u>(15,189)</u>	<u>-</u>
Net change in fund balances	(131,805)	-	185,783	210,276	264,254
Fund Balances at beginning of year	<u>6,088,955</u>	<u>161,241</u>	<u>796,279</u>	<u>955,609</u>	<u>8,002,084</u>
Fund Balances at end of year	<u>\$ 5,957,150</u>	<u>\$ 161,241</u>	<u>\$ 982,062</u>	<u>\$ 1,165,885</u>	<u>\$ 8,266,338</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, 2021

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 264,254
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	20,146
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.	27,600
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(10,897)
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)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	430,000
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.	136,800
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.	17,395
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.	15,254
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	5,817
Net changes in pension	88,736
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>(21,676)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 886,429</u>

*See accompanying notes to the basic financial statements*

EXHIBIT E  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
December 31, 2021

	Custodial <u>Funds</u>
ASSETS	
Cash and cash equivalents	\$ 1,471,131
Taxes receivable	<u>1,172,630</u>
Total Assets	<u>2,643,761</u>
LIABILITIES	
Due to other governments	<u>2,432,800</u>
Total Liabilities	<u>2,432,800</u>
NET POSITION	
Restricted for:	
Individuals and other governments	<u>210,961</u>
Total Net Position	<u>\$ 210,961</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, 2021

	Custodial Funds
ADDITIONS:	
Contributions:	
Miscellaneous	\$ 166,488
Total Contributions	<u>166,488</u>
Property tax collections for other governments	6,801,358
Motor vehicle fee collections for other governments	<u>132,997</u>
Total Additions	<u>7,100,843</u>
DEDUCTIONS:	
Benefits paid to individuals and other organizations	60,844
Payments of property tax to other governments	6,801,358
Payments of motor vehicle fees to other governments	<u>132,997</u>
Total Deductions	<u>6,995,199</u>
Change in Net Position	105,644
Net Position at beginning of year	<u>105,317</u>
Net Position at end of year	<u>\$ 210,961</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, 2021

**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, 2021

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.

The *Capital Projects Fund* is used to account for resources generated by sewer tap fees collected by the Town.

**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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

**2. Fund Financial Statements:**

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

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.

**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, 2021, the Town applied \$320,000 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, 2021 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 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. 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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

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

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

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

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.

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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.

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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 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. 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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

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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.

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

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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, 2021

***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, 2021

**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, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 1,499,316
Investments	5,685,906
Statement of Fiduciary Net Position:	
Cash and cash equivalents	<u>1,471,131</u>
	<u>\$ 8,656,353</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

Deposits and investments as of December 31, 2021 consist of the following:

Cash on hand	\$ 250
Deposits with financial institutions	2,970,199
Investments	<u>5,685,904</u>
	<u>\$ 8,656,353</u>

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

***Interest Rate Risk***

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

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

<u>Investment Type</u>	<u>Total</u>	<u>Remaining Maturity (in Years)</u>		
		<u>0-1 Years</u>	<u>1-5 Years</u>	<u>&gt; 5 Years</u>
Fixed Income Mutual Funds	\$ 34,524		\$ 34,524	
US Treasury Notes & Bonds	359,576		359,576	
Corporate Bonds	<u>2,650,337</u>	<u>\$ 303,048</u>	<u>2,347,289</u>	
	<u>\$ 3,044,437</u>	<u>\$ 303,048</u>	<u>\$ 2,741,389</u>	<u>\$ -</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, \$2,673,827 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2021, 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, 2021

<u>Investment Type</u>	<u>Amount</u>
Fixed Income Mutual Funds	\$ 34,524
US Treasury Notes & Bonds	359,576
Corporate Bonds	2,650,337
Equity Securities	21,122
Exchange Traded Funds	44,889
Money Market Mutual Funds	1,624,984
	<u>\$ 4,735,432</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>
A1	\$ 298,312			\$ 298,312	
A2	502,377			502,377	
A3	676,452			676,452	
AA+	205,569			205,569	
A+	306,364			306,364	
A	405,871			405,871	
A-	255,392			255,392	
AAA-mf	950,472				\$ 950,472
Not Rated	1,659,508	\$ 1,624,984	\$ 34,524		
	<u>\$ 5,260,317</u>	<u>\$ 1,624,984</u>	<u>\$ 34,524</u>	<u>\$ 2,650,337</u>	<u>\$ 950,472</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](http://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, 2021

***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, 2021, 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		\$ 359,576		\$ 359,576
Corporate Bonds		2,650,337		2,650,337
Fixed Income Mutual Funds	\$ 34,524			34,524
Exchange Traded Funds	44,889			44,889
Equity Securities	21,122			21,122
	<u>\$ 100,535</u>	<u>\$3,009,913</u>	<u>\$ -</u>	<u>\$3,110,448</u>

Fixed income mutual funds, exchange traded 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—NOTE RECEIVABLE**

***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 on February 1, 2017 and the final payment will be due in 2026. As of December 31, 2021, the total balance outstanding is \$300,000, of which \$60,000 is reported as a current asset due within the next year and the remaining balance of \$240,000 reported as a non-current asset.

**NOTE 4—CAPITAL ASSETS**

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

	<u>Balance</u> <u>1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2021</u>
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in process	<u>2,588,369</u>	\$ 915,980	\$ (2,396,909)	<u>1,107,440</u>
Total capital assets not being depreciated	<u>3,913,369</u>	<u>915,980</u>	<u>(2,396,909)</u>	<u>2,432,440</u>
Other capital assets:				
Buildings and improvements	5,131,220	55,922		5,187,142
Vehicles and equipment	2,939,408	99,076		3,038,484
Land improvements	788,399			788,399
Infrastructure	<u>27,064,596</u>	<u>2,340,986</u>		<u>29,405,582</u>
Total other capital assets at historical cost	<u>35,923,623</u>	<u>2,495,984</u>	<u>-</u>	<u>38,419,607</u>
Less accumulated depreciation for:				
Buildings and improvements	(2,595,912)	(108,384)		(2,704,296)
Vehicles and equipment	(1,909,690)	(272,175)		(2,181,865)
Land improvements	(263,929)	(36,255)		(300,184)
Infrastructure	<u>(8,021,702)</u>	<u>(578,095)</u>		<u>(8,599,797)</u>
Total accumulated depreciation	<u>(12,791,233)</u>	<u>(994,909)</u>	<u>-</u>	<u>(13,786,142)</u>
Total other capital assets, net	<u>23,132,390</u>	<u>1,501,075</u>	<u>-</u>	<u>24,633,465</u>
Total capital assets, net	<u>\$27,045,759</u>	<u>\$2,417,055</u>	<u>\$ (2,396,909)</u>	<u>\$27,065,905</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 42,850
Public safety	176,993
Highways and streets	496,711
Sanitation	50,628
Water distribution and treatment	168,058
Culture and recreation	59,669
	<u>\$ 994,909</u>

**NOTE 5—LONG-TERM OBLIGATIONS**

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

Changes in long-term obligations of the governmental activities for the year ended December 31, 2021 are as follows:

<u>Type</u>	<u>Balance</u> <u>1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2021</u>	<u>Current</u> <u>Portion</u>
Bonds payable	\$2,175,500		\$ 430,000	\$1,745,500	\$ 340,500
Unamortized bond premiums	<u>125,285</u>		<u>27,600</u>	<u>97,685</u>	
Total Bonds payable	2,300,785	\$ -	457,600	1,843,185	340,500
Notes payable	922,902		136,800	786,102	136,800
Capital lease payable	17,395		17,395	-	
Compensated absences	<u>150,856</u>	<u>62,741</u>	<u>41,065</u>	<u>172,532</u>	
Totals	<u>\$3,391,938</u>	<u>\$ 62,741</u>	<u>\$ 652,860</u>	<u>\$2,801,819</u>	<u>\$ 477,300</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

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, 2021 are comprised of the following individual issues:

<u>Description</u>	Original <u>Issue</u>	Interest <u>Rate</u>	Maturity <u>Date</u>	Balance at <u>12/31/2021</u>
2003 Water Projects Bond	\$ 2,050,000	3.5-4.9%	2023	\$ 200,000
2003 Wastewater Treatment Bonds	1,200,000	3.5-4.9%	2023	120,000
2012 Refunded Water Bonds	1,390,600	2.0-5.0%	2022	15,500
Beechwood One Road Bonds	1,200,000	2.50%	2026	510,000
Levee Bond	1,310,000	2.50%	2036	<u>900,000</u>
				1,745,500
		<i>Add: Unamortized bond premiums</i>		<u>97,685</u>
				<u>\$ 1,843,185</u>

Debt service requirements to retire outstanding general obligation bonds for governmental activities at December 31, 2021 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
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	160,000	25,627	185,627
2027-2031	300,000	74,505	374,505
2032-2036	<u>300,000</u>	<u>27,180</u>	<u>327,180</u>
	1,745,500	326,621	2,072,121
<i>Add: Unamortized bond premiums</i>	<u>97,685</u>		<u>97,685</u>
	<u>\$ 1,843,185</u>	<u>\$ 326,621</u>	<u>\$ 2,169,806</u>

***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, 2021 are comprised of the following individual issues:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

<u>Description</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at 12/31/2021</u>
Pollard Road Sidewalk Project Note	\$ 423,303	2.10%	2025	\$ 226,428
2018 Levee Funding Note	400,000	3.79%	2028	279,774
2020 Levee Funding Note	311,000	2.80%	2030	279,900
				<u>\$ 786,102</u>

Debt service requirements to retire outstanding notes for governmental activities at December 31, 2021 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
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	71,175	9,005	80,180
2027-2030	<u>203,798</u>	<u>13,402</u>	<u>217,200</u>
	<u>\$ 786,102</u>	<u>\$ 91,089</u>	<u>\$ 877,191</u>

**NOTE 6—OTHER POSTEMPLOYMENT BENEFITS**

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

	<u>Deferred Outflows</u>	<u>OPEB Liability</u>	<u>Deferred Inflows</u>	<u>OPEB Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 14,812	\$ 225,740	\$ 2,867	\$ 26,248
Single Employer Plan	10,784	55,913	52,756	(4,177)
Total	<u>\$ 25,596</u>	<u>\$ 281,653</u>	<u>\$ 55,623</u>	<u>\$ 22,071</u>

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 \$30,027.

**COST-SHARING MULTIPLE EMPLOYER PLAN**

***Plan Description***

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

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

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

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

***Benefits Provided***

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

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

***Funding Policy***

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of police officers and general employees were 3.66% and 0.29% through June 30, 2021, respectively, and 3.21% and 0.31%, respectively, thereafter. Contributions to the OPEB plan for the Town were \$27,321 for the year ended December 31, 2021. 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, 2021, the Town reported a liability of \$225,740 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, 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, 2020. 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, 2021, the Town's proportion was approximately 0.0564 percent, which was an increase of 0.0041 percentage points from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized OPEB expense of \$26,248. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 47
Net difference between projected and actual earnings on OPEB plan investments		2,820
Changes in proportion and differences between Town contributions and proportionate share of contributions	\$ 147	
Town contributions subsequent to the measurement date	<u>14,665</u>	
Totals	<u>\$ 14,812</u>	<u>\$ 2,867</u>

The Town reported \$14,665 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, 2022. 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>	
2022	\$ (545)
2023	(592)
2024	(664)
2025	<u>(919)</u>
	<u>\$ (2,720)</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, 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, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

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

Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2021 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	\$245,397	\$225,740	\$208,637

**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, 2021

***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 \$55,913 was measured as of December 31, 2021 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%
Discount rate	2.06%
Healthcare cost trend rates	7.50% initial rate, 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, 2021. 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, 2021

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

	Total OPEB Liability
Balance at December 31, 2020	\$ 49,602
Changes for the year:	
Service cost	5,353
Interest	1,159
Changes of assumptions or other inputs	345
Benefit payments	<u>(546)</u>
Net changes	<u>6,311</u>
Balance at December 31, 2021	<u>\$ 55,913</u>

Changes of assumptions and other inputs reflect a change in the discount rate of 2.12% as of December 31, 2020 to 2.06% as of December 31, 2021. There was also a change in the medical trend rate of 7.50% as of December 31, 2020 to 7.00% as of December 31, 2021.

***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	Current Discount Rate	1% Increase
	<u>(1.06%)</u>	<u>(2.06%)</u>	<u>(3.06%)</u>
Total OPEB liability	\$ 62,033	\$ 55,913	\$ 50,483

***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	Healthcare Cost Trend Current	1% Increase
	<u></u>	<u></u>	<u></u>
Total OPEB liability	\$ 48,241	\$ 55,913	\$ 65,091

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

For the year ended December 31, 2021, the Town recognized negative OPEB expense of (\$4,177). At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience		\$ 34,370
Changes of assumptions	\$ 10,784	18,386
Totals	<u>\$ 10,784</u>	<u>\$ 52,756</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>December 31,</u>	
2022	\$ (10,510)
2023	(10,858)
2024	(6,776)
2025	(4,843)
2026	(4,844)
Thereafter	<u>(4,141)</u>
	<u>\$ (41,972)</u>

**NOTE 7—DEFINED BENEFIT PENSION PLAN**

***Plan Description***

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

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

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

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

***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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

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%

***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% through June 30, 2021, respectively, and 30.67% and 13.75%, respectively, thereafter. 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, 2021 were \$349,131.

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

At December 31, 2021, the Town reported a liability of \$2,778,897 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020. 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, 2021, the Town's proportion was approximately 0.0627 percent, which was an increase of approximately 0.0039 percentage points from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized pension expense of \$260,540. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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

For the Year Ended December 31, 2021

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 77,813	\$ 29,093
Change in assumptions	290,240	
Net difference between projected and actual investment earnings on pension plan investments		777,194
Changes in proportion and differences between Town contributions and proportionate share of contributions	192,924	38,007
Town contributions subsequent to the measurement date	<u>212,275</u>	
Totals	<u>\$ 773,252</u>	<u>\$ 844,294</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as a decrease to unrestricted net position in the amount of \$71,042. The Town reported \$212,275 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, 2022. 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>	
2022	\$ (32,477)
2023	(17,775)
2024	(16,461)
2025	<u>(216,604)</u>
	<u>\$ (283,317)</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions:

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.

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

For the Year Ended December 31, 2021

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

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%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Private equity	<u>10%</u>	6.60%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability 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 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 <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Town's proportionate share of the net pension liability	\$ 3,974,141	\$ 2,778,897	\$ 1,781,869

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

**NOTE 8—PROPERTY TAXES**

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$1,250,407,424 as of April 1, 2021) and were due in two installments on July 1, 2021 and January 10, 2022. 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 \$5,042,092 and \$1,759,266 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 Fund, Capital Projects Bonds Fund, and Nonmajor Governmental Funds. Interfund balances at December 31, 2021 are as follows:

		Due from		
		Nonmajor		
		General	Governmental	
		<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Due to:	General Fund		\$ 14,829	\$ 14,829
	Capital Projects Fund	\$ 450		450
	Capital Projects Bonds Fund	161,241		161,241
	Nonmajor Governmental Funds	17,406		17,406
		<u>\$ 179,097</u>	<u>\$ 14,829</u>	<u>\$ 193,926</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, 2021 are as follows:

		Transfer from
		Nonmajor
		Governmental
		<u>Funds</u>
Transfer to:	General Fund	<u>\$ 15,189</u>

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

**NOTE 10—RESTRICTED NET POSITION**

Net position for governmental activities is restricted for specific purposes at December 31, 2021 as follows:

Permanent Funds - principal	\$ 83,002
Permanent Funds - income	16,350
Drug forfeiture funds	9,829
Various donations	4,633
	<u>\$ 113,814</u>

**NOTE 11—COMPONENTS OF FUND BALANCE**

The components of the Town’s fund balance for its governmental funds at December 31, 2021 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Capital Projects Bonds Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><i>Nonspendable:</i></b>					
Permanent Funds - Principal				\$ 83,002	\$ 83,002
<b><i>Restricted for:</i></b>					
Permanent Funds - Income				16,350	16,350
Donations	\$ 4,633				4,633
Unexpended bond proceeds		\$ 161,241			161,241
Drug Forfeiture funds				9,829	9,829
<b><i>Committed for:</i></b>					
Continuing appropriations	154,675				154,675
Encumbrances	2,500				2,500
Capital Reserve Fund	4,271,674				4,271,674
Cemetery Expendable Trust Fund	93,463				93,463
Police Special Details Fund				11,289	11,289
Water Tap Fees Fund				811,408	811,408
Water Impact Fees Fund				234,007	234,007
Capital Projects Fund			\$ 982,062		982,062
<b><i>Unassigned:</i></b>					
Unassigned - General operations	1,430,205				1,430,205
	<u>\$ 5,957,150</u>	<u>\$ 161,241</u>	<u>\$ 982,062</u>	<u>\$ 1,165,885</u>	<u>\$ 8,266,338</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, 2021, 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.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

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, 2021.

***Property and Liability Insurance***

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

***Worker's Compensation***

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

**NOTE 13—CONTINGENT LIABILITIES**

***Federal Grants***

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

***Litigation***

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

**NOTE 14—IMPLEMENTATION OF FUTURE ACCOUNTING STANDARDS**

***Leases***

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases*, which the Town is required to implement in the year ending December 31, 2022. Management believes that this pronouncement will potentially have an impact on the Town's government-wide financial statements. The

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

Town will be required to recognize certain lease assets and liabilities for leases that previously were classified as operating leases and recognize as inflows of resources or outflows of resources based on the payment provisions of the contracts.

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Favorable <u>(Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 6,372,171	\$ 6,372,171	\$ 5,882,705	\$ (489,466)
Licenses and permits	384,450	384,450	494,531	110,081
Intergovernmental	884,312	184,312	185,635	1,323
Charges for services	603,017	603,017	632,623	29,606
Interest income	3,000	3,000	2,524	(476)
Miscellaneous	153,000	153,000	220,231	67,231
Total Revenues	<u>8,399,950</u>	<u>7,699,950</u>	<u>7,418,249</u>	<u>(281,701)</u>
Expenditures:				
Current operations:				
General government	2,358,063	2,358,063	2,143,840	214,223
Public safety	1,583,767	1,583,767	1,462,434	121,333
Highways and streets	409,072	408,494	371,330	37,164
Health and welfare	111,620	111,620	108,240	3,380
Sanitation	674,131	674,131	611,300	62,831
Water distribution and treatment	400,996	400,996	373,391	27,605
Culture and recreation	658,789	658,789	572,873	85,916
Capital outlay	1,391,827	102,919	97,358	5,561
Debt service:				
Principal retirement	566,801	566,801	566,800	1
Interest and fiscal charges	116,811	116,811	116,762	49
Total Expenditures	<u>8,271,877</u>	<u>6,982,391</u>	<u>6,424,328</u>	<u>558,063</u>
Excess revenues over (under) expenditures	<u>128,073</u>	<u>717,559</u>	<u>993,921</u>	<u>276,362</u>
Other financing sources (uses):				
Transfers in	461,939	27,128	27,128	-
Transfers out	(1,055,000)	(1,055,000)	(1,055,000)	-
Total Other financing sources (uses)	<u>(593,061)</u>	<u>(1,027,872)</u>	<u>(1,027,872)</u>	<u>-</u>
Net change in fund balance	(464,988)	(310,313)	(33,951)	276,362
Fund Balance at beginning of year				
- Budgetary Basis	<u>1,873,182</u>	<u>1,873,182</u>	<u>1,873,182</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 1,408,194</u>	<u>\$ 1,562,869</u>	<u>\$ 1,839,231</u>	<u>\$ 276,362</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, 2021

<b>Cost-Sharing Multiple Employer Plan Information Only</b>					
<u>Measurement Period Ended</u>	<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, 2021	0.05637069%	\$ 225,740	\$ 1,821,610	12.39%	11.06%
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%

<b>Significant Actuarial Assumptions</b>					
<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 - 2021	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, 2021

**Cost-Sharing Multiple Employer Plan Information Only**

<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, 2021	\$ 27,321	\$ (27,321)	\$ -	\$ 1,935,656	1.41%
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, 2021

<u>Single Employer Plan Information Only</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability:				
Service cost	\$ 5,353	\$ 4,694	\$ 11,801	\$ 12,827
Interest	1,159	1,240	4,005	3,145
Differences between expected and actual experience	-	(51,802)	-	-
Changes of assumptions or other inputs	345	(21,473)	16,562	(6,665)
Benefit payments	(546)	-	(2,595)	(1,460)
Net change in total OPEB liability	6,311	(67,341)	29,773	7,847
Total OPEB Liability at beginning of year	49,602	116,943	87,170	79,323
Total OPEB Liability at end of year	<u>\$ 55,913</u>	<u>\$ 49,602</u>	<u>\$ 116,943</u>	<u>\$ 87,170</u>
Covered employee payroll	\$ 1,775,114	\$ 1,731,819	\$ 1,582,512	\$ 1,543,914
Total OPEB liability as a percentage of covered employee payroll	3.15%	2.86%	7.39%	5.65%
<b><u>Significant Actuarial Assumption Changes:</u></b>				
Discount rate	2.06%	2.12%	2.74%	4.10%
Health cost trend rates:				
Initial	7.5% - 2020	7.5% - 2020	7.0% - 2018	7.0% - 2018
Ultimate	5.0% - 2025	5.0% - 2025	5.0% - 2022	5.0% - 2022
Mortality data set	SOA RP-2014	SOA RP-2014	SOA RP-2014	SOA RP-2014
Mortality improvement scale	MP-2020	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, 2021

<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, 2021	0.06270189%	\$ 2,778,897	\$ 1,821,610	152.55%	71.78%
June 30, 2020	0.05883820%	\$ 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 - 2021	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, 2021

<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, 2021	\$ 349,131	\$ (349,131)	\$ -	\$ 1,935,656	18.04%
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, 2021

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

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 7,412,721	\$ 7,544,526
Difference in property taxes meeting susceptible to accrual criteria	(10,897)	
Non-budgetary revenues and expenditures	31,614	(1,120,198)
Budgetary transfers in and out	11,939	1,055,000
Encumbrances - December 31, 2020		(2,500)
Encumbrances - December 31, 2021		2,500
Per Schedule 1	<u>\$ 7,445,377</u>	<u>\$ 7,479,328</u>

**NOTE 2—BUDGETARY FUND BALANCE**

Components of the budgetary fund balance for the General Fund at December 31, 2021 are as follows:

<b><i>Restricted for:</i></b>	
Various donations	\$ 4,633
<b><i>Committed for:</i></b>	
Continuing appropriations	154,675
<b><i>Unassigned:</i></b>	
Unassigned - General Operations	<u>1,679,923</u>
	<u>\$ 1,839,231</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, 2021

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, 2021

	Special Revenue <u>Funds</u>	Permanent <u>Funds</u>	Combining <u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 686,519		\$ 686,519
Investments	450,223	\$ 99,352	549,575
Accounts receivable	3,712		3,712
Due from other funds	<u>17,406</u>		<u>17,406</u>
Total Assets	<u>1,157,860</u>	<u>99,352</u>	<u>1,257,212</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 1,157,860</u>	<u>\$ 99,352</u>	<u>\$ 1,257,212</u>
LIABILITIES			
Retainage payable	\$ 76,498		\$ 76,498
Due to other funds	<u>14,829</u>		<u>14,829</u>
Total Liabilities	<u>91,327</u>	<u>\$ -</u>	<u>91,327</u>
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable		83,002	83,002
Restricted	9,829	16,350	26,179
Committed	<u>1,056,704</u>		<u>1,056,704</u>
Total Fund Balances	<u>1,066,533</u>	<u>99,352</u>	<u>1,165,885</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,157,860</u>	<u>\$ 99,352</u>	<u>\$ 1,257,212</u>

SCHEDULE A-1  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Special Revenue Funds**  
December 31, 2021

	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>
<b>ASSETS</b>					
Cash and cash equivalents		\$ 452,512	\$ 234,007		\$ 686,519
Investments		450,223			450,223
Accounts receivable	\$ 3,712				3,712
Due from other funds	7,577			\$ 9,829	17,406
Total Assets	<u>11,289</u>	<u>902,735</u>	<u>234,007</u>	<u>9,829</u>	<u>1,157,860</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 11,289</u>	<u>\$ 902,735</u>	<u>\$ 234,007</u>	<u>\$ 9,829</u>	<u>\$ 1,157,860</u>
<b>LIABILITIES</b>					
Retainage payable		\$ 76,498			\$ 76,498
Due to other funds		14,829			14,829
Total Liabilities	<u>\$ -</u>	<u>91,327</u>	<u>\$ -</u>	<u>\$ -</u>	<u>91,327</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted				9,829	9,829
Committed	11,289	811,408	234,007		1,056,704
Total Fund Balances	<u>11,289</u>	<u>811,408</u>	<u>234,007</u>	<u>9,829</u>	<u>1,066,533</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 11,289</u>	<u>\$ 902,735</u>	<u>\$ 234,007</u>	<u>\$ 9,829</u>	<u>\$ 1,157,860</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, 2021

	Special Revenue <u>Funds</u>	Permanent <u>Funds</u>	Combining <u>Totals</u>
Revenues:			
Licenses and permits	\$ 226,960		\$ 226,960
Charges for services	106,137		106,137
Interest and investment income	681	\$ 11,480	12,161
Miscellaneous		<u>1,065</u>	<u>1,065</u>
Total Revenues	<u>333,778</u>	<u>12,545</u>	<u>346,323</u>
Expenditures:			
Current operations:			
General government		810	810
Public safety	29,741		29,741
Capital outlay	<u>90,307</u>		<u>90,307</u>
Total Expenditures	<u>120,048</u>	<u>810</u>	<u>120,858</u>
Excess revenues over (under) expenditures	<u>213,730</u>	<u>11,735</u>	<u>225,465</u>
Other financing sources (uses):			
Transfers out	<u>(15,189)</u>		<u>(15,189)</u>
Total Other financing sources (uses)	<u>(15,189)</u>	<u>-</u>	<u>(15,189)</u>
Net change in fund balances	198,541	11,735	210,276
Fund Balances at beginning of year	<u>867,992</u>	<u>87,617</u>	<u>955,609</u>
Fund Balances at end of year	<u>\$ 1,066,533</u>	<u>\$ 99,352</u>	<u>\$ 1,165,885</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, 2021

	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		\$ 226,960			\$ 226,960
Charges for services	\$ 30,187		\$ 75,950		106,137
Interest and investment income		520	161		681
Total Revenues	<u>30,187</u>	<u>227,480</u>	<u>76,111</u>	<u>\$ -</u>	<u>333,778</u>
Expenditures:					
Current operations:					
Public safety	29,741				29,741
Capital outlay		90,307			90,307
Total Expenditures	<u>29,741</u>	<u>90,307</u>	<u>-</u>	<u>-</u>	<u>120,048</u>
Excess revenues over (under) expenditures	<u>446</u>	<u>137,173</u>	<u>76,111</u>	<u>-</u>	<u>213,730</u>
Other financing sources (uses):					
Transfers out		(15,189)			(15,189)
Total Other financing sources (uses)	<u>-</u>	<u>(15,189)</u>	<u>-</u>	<u>-</u>	<u>(15,189)</u>
Net change in fund balances	446	121,984	76,111	-	198,541
Fund Balances at beginning of year	<u>10,843</u>	<u>689,424</u>	<u>157,896</u>	<u>9,829</u>	<u>867,992</u>
Fund Balances at end of year	<u>\$ 11,289</u>	<u>\$ 811,408</u>	<u>\$ 234,007</u>	<u>\$ 9,829</u>	<u>\$ 1,066,533</u>

# Town of Lincoln

## Annual Town Meeting Minutes

### March 8, 2022

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 Lin-Wood High School on Tuesday, March 8, 2022. Moderator Robert Wetherell called the meeting to order at 10:00am. Carol Riley made a motion to dispense with the reading of the entire warrant until 6:30pm in the evening. Laurel Kuplin 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: Selectman, Budget Committee, Cemetery Trustee, Library Trustee, Moderator, Planning Board, Supervisor of the Checklist, Trustee of Trust Funds and Zoning Board.

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

##### **FOR SELECTMEN – 3-year term**

Joseph Chenard – 55 votes

Tamra Ham – 96 votes

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

Dennis Ducharme – 127 votes

Herbert Gardner – 117 votes

Tracey Brumlik – 112 votes

Ray D'Amante – 12 votes

##### **FOR BUDGET COMMITTEE – 2-year term**

Brent Hansma – 110 votes

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

Peter Govoni – 146 votes

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

Ivan Strickon – 122 votes

Nancy Sweeney – 129 votes

Rosalind Lowen – 121 votes

##### **FOR PLANNING BOARD – 3-year term**

James Spanos – 122 votes

Steve Noseworthy – 47 votes

**FOR MODERATOR – 2-year term**

Robert Wetherell – 140 votes

**FOR SUPERVISOR OF THE CHECKLIST – 6-year term**

Susan Chenard – 138 votes

**FOR TRUSTEE OF TRUST FUNDS – 3-year term**

Herbert Gardner – 127 votes

**FOR ZONING BOARD – 3-year term**

Mark Ehrman – 85 votes

Paul Beaudin – 54 votes

**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 97 – No 58**  
**Article 02 passed**

**Article 03: Planning – Add Definitions to Land Use Plan Ordinance (LUPO)**

**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 108 – No 43**  
**Article 03 passed**

**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 86 – No 70  
Article 04 passed**

**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.

**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 100 – No 57  
Article 05 passed**

## **RESULTS OF THE TOWN BUSINESS MEETING MARCH 9, 2020 at 6:30 pm**

Moderator Robert Wetherell opened the Annual Town Meeting at 6:40 pm.

Moderator Wetherell welcomed everyone present and thanked everyone for coming. He then introduced the new Town Manager Carina Park. He proceeded to thank the Lin-Wood school for accommodating us and the facilities department for their extra work and asked the attendees to please make note of the Annual School District Meeting which is to be held on Thursday March 24<sup>th</sup> at the middle and high school with voting between the hours of 2:00pm and 6:00pm followed by the meeting starting at 7:00pm.

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:

- Facemask is recommended while inside the building. There is a section of chairs paired and social distanced. Please do not move chairs and reserve those seats for voters wearing masks and/or prefer to social distance.
- 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.

**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.

Motion made by: Tamra Ham  
Seconded by: OJ Robinson

Paul Beaudin made a motion to amend Article 6 to state "To see if the Town will vote to raise and appropriate the sum of Seven Million Two Hundred Sixty-One Thousand Nine Hundred Sixteen dollars (\$7,261,916.00) 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." - a reduction of \$200,000.00, which was seconded by Jodi Avery.

Paul Beaudin presented a petition to hold a secret ballot on the proposed amendment.

Discussion was had.

Moderator Wetherell announced a recess beginning at 7:19pm to allow for the secret ballot. The meeting resumed at 7:43pm.

Yes – 23 No – 66

**Amendment to Article 6 failed**

Vote on original article by voice vote:  
**Article 06 passed unanimously**

**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.

Motion made by: Tamra Ham  
Seconded by: Ivan Strickon

Deborah Celino presented a petition to hold a secret ballot on Article 07.

Discussion was had.

Moderator Wetherell announced a recess beginning at 8:25pm to allow for the secret ballot. The meeting resumed at 8:41pm.

Yes 57 – No 26  
**Article 07 passed**

Tamra Ham motioned to restrict reconsideration of Articles 01 through 07  
Seconded by: OJ Robinson  
**Passed with opposition**

**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)

Motion made by: Tamra Ham  
Seconded by: OJ Robinson  
**Article 08 passed by voice vote unanimously**

**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)

Motion made by: Tamra Ham  
Seconded by: OJ Robinson  
**Article 09 passed by voice vote unanimously**

**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)

Motion made by: OJ Robinson  
Seconded by: Tamra Ham  
**Article 10 passed by voice vote unanimously**

**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).

Motion made by: Tamra Ham  
Seconded by: Faith Bossie

**Article 11 passed by voice vote unanimously**

**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).

Motion made by: Tamra Ham  
Seconded by: Jack Daly

**Article 12 passed by voice vote unanimously**

**Article 13: CR-Roads & Streets Reconstruction**

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).

Motion made by: Tamra Ham  
Seconded by: Joe Bossie

**Article 13 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham  
Seconded by: Jack Daly

**Article 14 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham

Seconded by: Joe Bossie

**Article 15 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

**Article 16 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham

Seconded by: Jack Daly

**Article 17 passed by voice vote with some opposition**

**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

Motion made by: Tamra Ham

Seconded by: Faith Bossie

**Article 18 passed by voice vote unanimously**

**Article 19: CR-Kanc Rec Area Equipment**

To see if the Town will vote to raise and appropriate 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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

**Article 19 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham

Seconded by: Jack Daly

**Article 20 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham

Seconded by: Faith Bossie

**Article 21 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

**Article 22 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

**Article 23 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham

Seconded by: Jack Daly

**Article 24 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham

Seconded by: Jack Daly

**Article 25 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham

Seconded by: Jack Daly

**Article 26 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

**Article 27 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

**Article 28 passed by voice vote unanimously**

**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.

Motion made by: Tamra Ham

Seconded by: Joe Bossie

**Article 29 passed by voice vote unanimously**

**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).

Motion made by: Jack Daly

Seconded by: OJ Robinson

Voice vote was indiscernible and a hand count was conducted.

**Yes – 25 No – 27**  
**Article 30 fails with dissention**

**Article 31: Transact any other business**

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

Motion made by: Tamra Ham

Seconded by: OJ Robinson

**Article 30 passed by voice vote unanimously**

Selectmen OJ Robinson thanked everyone for attending and thanked all of the town employees for their hard work. He stated that although we lost a Town Manager, we have gained a phenomenal new Town Manager, Carina Park and proceeded to recognize Tamra Ham as she went above and beyond in coming in every day to help out in the interim. Selectman Robinson announced that this was Carol Riley's last election as a Supervisor of the Checklist and thanked her for her dedicated service over the years. He also thanked Sandy Dovholuk for stepping up and becoming the interim Tax Collector.

OJ Robinson made a motion to dissolve the 2022 Annual Town Meeting

Seconded by: Tamra Ham

The 2021 Lincoln Town Meeting dissolved at 9:24 pm.

I hereby certify that the above return of the Annual Lincoln Town Meeting of March 8, 2022 is true and correct to the best of my knowledge.

Respectfully submitted,

Kristyn Brophy, Town Clerk

**Statement of Budgeted and Actual Revenues**

December 31, 2022

(unaudited)

	2022 BUDGET	2022 RECEIVED
<b><u>Revenue from Taxes:</u></b>		
Yield Tax	0.00	495.35
Payment in lieu of taxes	217,948.00	217,948.00
Interest on Taxes	40,000.00	40,181.75
<b><u>Revenue from Licenses, Permits &amp; Fees:</u></b>		
UCC Fees	1,000.00	705.00
Application Fees	30,000.00	30,944.00
Sign Permits	500.00	600.00
Cost Reimbursements	5,000.00	6,518.48
Short Term Rental Registrations	30,000.00	28,442.75
Motor Vehicle Fees	400,000.00	440,859.38
Dog Licenses	1,000.00	714.50
Misc. Income/NSF	900.00	694.00
Vital Records	1,000.00	1,466.00
Cable TV Franchise Fees	85,000.00	82,135.38
<b><u>Revenue from Other Governments:</u></b>		
Meals & Room Tax Distribution	125,000.00	143,941.21
Forest Service	2,000.00	1,575.00
Water Filtration Grant	1,450.00	1,451.48
Rail Road Fund	400.00	383.51
State Grant	15,000.00	0.00
ARPA Funds	92,127.00	92,126.89
NHRS Contribution Reimbursement	0.00	17,020.58
Bridge Payment SB401	0.00	122,103.81
TOW - SW	251,854.00	268,791.88
TOW - RC	211,967.00	157,276.57
TOW - CB	150,282.00	103,083.62
<b><u>Revenue from Charges for Services:</u></b>		
EX - Misc Income/NSF	1,000.00	725.20
PD - Misc Income	500.00	774.50
PD - Grant Revenue	78,000.00	78,416.55
PD - Parking Tickets	5,000.00	4,794.00
PD - Court Reimbursements	1,000.00	80.00
PD - False Alarms/Fees	2,500.00	3,050.00
PD - Copies of Reports	1,000.00	1,245.00
PD - Dispatch Revenue	18,000.00	18,000.00
PD - Ordinance Revenue	3,000.00	3,427.00
FD - Misc Income	0.00	200.40
EM - Grant Revenue	4,000.00	0.00
PW - Misc Incom	0.00	107.00
PW - Cemetery Equip Rental	1,000.00	1,365.00
SW - Misc Income	0.00	44.50
SW - Recycling Rev	20,000.00	19,259.55
SW - Tipping Rev	40,000.00	50,454.16
WT - Misc Inome	8,000.00	8,830.00
WT - Water Meter Equipment	50.00	95.00
RC - Ski Area Rev	20,000.00	11,237.39
RC - Summer Camp	12,500.00	10,273.60
RC - Adventure Camp	8,000.00	7,834.46
CB - Grafton Sr.	6,390.00	6,410.37
CB -LW Child Care	3,200.00	3,263.49
CB - After School	13,500.00	18,327.06
LB - Misc Income	200.00	0.00
LB - Equip User Fees	500.00	935.00
LB - Grant Revenue	0.00	19,000.00
CM - Burials	4,000.00	3,385.00
Wellness Health Trust	500.00	550.00
Sale of Town Property	1,000.00	1,050.00
Interest on Deposits/Investments	1,200.00	1,703.65
Insurance Reimbursement	5,000.00	12,222.03
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
Proceeds from Bonds & Notes	161,242.00	0.00
Highway Block Grant	67,000.00	67,016.47
	<b>\$ 2,212,110.00</b>	<b># \$ 2,175,935.52</b>

# Warrant and Budget



# Town of Lincoln, New Hampshire Annual Town Meeting 2023



### 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: Tuesday, March 14, 2023

Time: 10:00am - 6:00pm

Location: Lin-Wood High School

Details: Multi-Purpose Room

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

Date: Tuesday, March 14, 2023

Time: 6:30pm

Location: Lin-Wood High School

Details: Gymnasium

**GOVERNING BODY CERTIFICATION**

We certify and attest that on or before 2/27/23, 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
Jamaluffan	Selectman	Jamaluffan
O. J. Robinson	Selectman	[Signature]
John R. Daly Jr	Selectman	John R. Daly Jr



**Article 01 Election of Town Officers**

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

Yes  No

**Article 02 Amend LUPO-Section D Floodplain**

LUPO, Article VI. DISTRICT AND DISTRICT REGULATIONS-Section D. FLOODPLAIN DEVELOPMENT DISTRICT.

Are you in favor of the adoption of Amendment No. 01 as proposed by the Planning Board for the Town Zoning Ordinance known as the "Land Use Plan Ordinance" (LUPO) as follows: amend Article VI District and District Regulations, Section D – FLOODPLAIN DEVELOPMENT DISTRICT as necessary to comply with requirements of the National Flood Insurance Program? Recommended by the Planning Board.

Yes  No

**Article 03 Amend LUPO-Signage**

LUPO, Article VI-B. LINCOLN SIGN REGULATIONS

Are you in favor of the adoption of Amendment No. 02 as proposed by the Planning Board for the Town Zoning Ordinance known as the "Land Use Plan Ordinance" (LUPO) as necessary to comply with two (2) US Supreme Court cases re: regulation of signage as follows:

- a. Clyde Reed et. al. v. Town of Gilbert Arizona, 576 U.S. 155 (2015), 135 S Ct 2218 (2015) to make all of the provisions of the sign ordinance "content neutral"; and
- b. City of Austin v. Reagan National Advertising of Austin, LLC, 142 S. Ct. 1464 (2022) the more recent US Supreme Court case having do with off premise signage.

Proposed changes to the Sign Ordinance are substantial and include numerous amendments to the rest of the Land Use Plan Ordinance that references signs to conform to these two US Supreme Court cases. Proposed amendments include the following sections of the Land Use Plan Ordinance:

- Article V General Regulations, Section G. Home Businesses
- Article VI-A Telecommunications Equipment and Facilities, Section H. Conditional Use Permits and Site Plan Review; Criteria, Construction and Performance Standards, e.
- Article VI-B Lincoln Sign Regulations
- Article VI-C Temporary Land Uses, Section C. Temporary Land Use Signage
- Article VI-D Solar Energy Systems Section G, paragraph 4
- Article VIII Board of Adjustment, Section A. Board of Adjustment, Paragraph 3 Request for Special Exception Under Sign Ordinance, subparagraph e.

Recommended by the Planning Board.

Yes  No



**2023  
 WARRANT**

**Article 04    Route 3 Water Main Upgrades-Long Term Debt**

To see if the town will vote to raise and appropriate the sum of Two Million Two Hundred Thousand dollars (\$2,200,000.00) for the engineering and reconstruction of a portion of the Route 3 Water Main, and to authorize the issuance of not more than \$2,200,000.00 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; The Selectmen and the Budget Committee recommend this article. (3/5 ballot vote required).

Yes       No

**Article 05    New Police Station-Long Term Debt**

To see if the town will vote to raise and appropriate the sum of Six Million Dollars (\$6,000,000.00) for the engineering and construction of a new Police Facility, and to authorize the issuance of not more than \$6,000,000.00 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; The Selectmen and the Budget Committee recommend this article. (3/5 ballot vote required).

Yes       No

**Article 06    Route 3 Water Main-Engineering**

In the event Article #4 is defeated, shall the Town will vote to raise and appropriate the sum of Three Hundred Twenty-Five Thousand dollars (\$325,000.00) for the engineering of the improvements to the Route 3 Water Main. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the engineering for the Route 3 Water Main is completed or by December 31, 2024, whichever is sooner. If Article #4 passes, this article should be null and void. The Selectmen and Budget Committee recommend this article. Tax Impact: \$ .26/per thousand.

Yes       No

**Article 07    New Police Station-Engineering/Final Designs**

In the event Article #5 is defeated, shall the Town will vote to raise and appropriate the sum of Four Hundred Thousand dollars (\$400,000.00) for the Engineering and Final Design services for a new Police Facility. The scope of services will include Architectural and Engineering (Civil, MEP/FP, Structural) and Cost Estimator services, Schematic Design Phase, Design Development Phase, and completion of Construction Documents. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the Engineering and Final Design Services are completed or by December 31, 2024, whichever is sooner. In the event Article #5 passes, this article will be null and void. The Selectmen and Budget Committee recommend this article. Tax Impact: \$ .32/per thousand.

Yes       No

**Article 08    Operating Budget**

To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of Seven Million Seven Hundred Eighty-Sixty Thousand One Hundred Forty-Three dollars (\$7,786,143.00) 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 = \$6.19/per thousand; Revenue = \$1.57/per thousand; Net Tax Impact \$4.62/per thousand.

Yes       No



**Article 09 2023-2025 Collective Bargaining Agreement**

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

Fiscal Year 2023-Estimated Increase: \$76,615.00

Fiscal Year 2024-Estimated Increase: \$52,019.00

Fiscal Year 2025-Estimated Increase: \$47,019.00

And further to raise and appropriate Seventy-Six Thousand Six Hundred Fifteen dollars (\$76,615.00) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The Selectmen and Budget Committee recommend this article. Tax Impact: \$.06/per thousand.

Yes  No

**Article 10 Special Meeting-CBA**

Shall the town, if Article #9 is defeated, authorize the governing body to call one special meeting, at its option, to address Article #9 cost items only? The Selectmen recommend this article. (Majority vote)

Yes  No

**Article 11 School Resource Officer**

To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty Thousand (\$120,000.00) for the purpose of hiring a full-time School Resource Officer, including estimated benefits expenses, with \$100,000 to come from the school and grant funding. The Town shall receive a federal grant match contribution of up to \$125,000.00 over three years. Furthermore, to authorize the Board of Selectmen to enter into a Memorandum of Understanding (MOU) with the Lincoln-Woodstock School District to establish a cost-sharing formula to offset the expense. The Selectmen and Budget Committee recommend this article. Tax Impact: \$ .02/per thousand.

Yes  No

**Article 12 CR-Fire Truck & Equipment**

To see if the Town will vote to raise and appropriate the sum of Four Hundred Fifty Thousand dollars (\$450,000.00) to be placed in the Fire Truck and Equipment Capital Reserve Fund (created in 1989) and to further fund this appropriation by authorizing the withdrawal of \$450,000.00 from the unassigned fund balance as of December 31, 2022. No amount is to be raised by general taxation. The Selectmen and Budget Committee recommend this article.

Yes  No

**Article 13 CR-Fire Truck & Equipment**

To see if the Town will vote to raise and appropriate One Hundred Fifty Thousand dollars (\$150,000.00) 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: \$ .12/per thousand.

Yes  No



**Article 14 CR-Employee Separation**

To see if the Town will vote to raise and appropriate the sum of Ten Thousand dollars (\$10,000.00) to be added to the Employee Separation Expendable Trust Fund (created in 2010). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .01/per thousand.

Yes  No

**Article 15 CR-Library Building**

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand dollars (\$20,000.00) to be added to the Library Building Capital Reserve Fund (created in 1991). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .02/per thousand.

Yes  No

**Article 16 CR-Public Works Vehicle & Equipment**

To see if the Town will vote to raise and appropriate Twenty Two Thousand dollars (\$22,000.00) 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: \$ .02/per thousand.

Yes  No

**Article 17 CR-Police Department Equipment**

To see if the Town will vote to raise and appropriate One Hundred Fifty Thousand dollars (\$150,000.00) to be placed in the Police Department Equipment Capital Reserve Fund (created in 1995.) The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .12/per thousand.

Yes  No

**Article 18 CR-Water System Rehabilitation**

To see if the Town will vote to raise and appropriate One Hundred Sixty-Six Thousand dollars (\$166,000.00) to be placed in the Water System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .13/per thousand.

Yes  No

**Article 19 CR-Sewer System Rehabilitation**

To see if the Town will vote to raise and appropriate Three Hundred Thousand dollars (\$300,000.00) 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



**2023  
 WARRANT**

**Article 20 CR-Roads & Streets Reconstruction**

To see if the Town will vote to raise and appropriate One Hundred Twenty-Three Thousand dollars (\$123,000.00) 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: \$ .10/per thousand.

Yes       No

**Article 21 CR-Kanc Rec Area Equipment**

To see if the Town will vote to raise and appropriate Eighty-Three Thousand dollars (\$83,000.00) 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: \$ .07/per thousand.

Yes       No

**Article 22 CR-Property & Building Maintenance**

To see if the Town will vote to raise and appropriate Eighty-One Thousand dollars (\$81,000.00) to be placed in the Property and Building Maintenance Expendable Trust (created in 2007). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .06/per thousand.

Yes       No

**Article 23 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 24 CR-Solid Waste**

To see if the Town will vote to raise and appropriate Ten Thousand dollars (\$10,000.00) 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: \$ .01/per thousand.

Yes       No

**Article 25 CR-Village Center & Riverfront Park**

To see if the Town will vote to raise and appropriate Thirty Thousand dollars (\$30,000.00) to be placed in the Village Center & Riverfront Park Capital Reserve Fund (created 2008). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .02/per thousand.

Yes       No

**Article 26 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



**2023  
 WARRANT**

**Article 27 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 28 CR-Community Building**

To see if the Town will vote to raise and appropriate the sum of Forty Thousand dollars (\$40,000.00) 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: \$ .03/per thousand.

Yes  No

**Article 29 CR-Cemetery Maintenance**

To see if the Town will vote to raise and appropriate the sum of Five Thousand dollars (\$5,000.00) to be added to the Town Cemetery Maintenance Expendable Trust Fund (created in 2006). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .0004/per thousand.

Yes  No

**Article 30 Purchase Police Cruiser**

To see if the Town will vote to raise and appropriate the sum of Sixty One Thousand Eight Hundred Fifty-Seven dollars (\$61,857.00) for the purpose of purchasing a replacement cruiser. The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$ .05/per thousand.

Yes  No

**Article 31 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 32 Cemetery Record Retention Software**

To see if the town will vote to raise and appropriate the sum of Ten Thousand (\$10,000.00) for the purpose of purchasing cloud-based record retention software for the Town Cemetery. The selectmen and the Budget Committee recommend this article. Tax Impact: \$.01/per thousand.

Yes  No

**Article 33 Modify Veteran's Tax Credit**

Shall the Town READOPT the ALL VETERANS' TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal to the same amount as the standard or optional veterans' tax credit voted by the under RSA 72:28? (Majority vote required)

Yes  No



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**Article 34    Readopt Optional Veterans Tax Credit**

Shall the town READOPT the OPTIONAL VETERANS TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$750.00? The Selectmen recommend this article. (Majority vote required)

Yes       No

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**Article 35    Transact any other business**

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

Yes       No



2023  
MS-737

Proposed Budget  
Lincoln

For the period beginning January 1, 2023 and ending December 31, 2023

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
BRIAN GALLAGHER	Bdgt Comm.	Brian Gallagher
HERB GARDNER	VICE CHAIRMAN	Dr. Herb Gardner
James Spence	Member	James Spence
Brent Hansen	Member	Brent Hansen
TAMRA A HAM	Selectman	Rep. Tamra A Ham
MIKE SIMON	Chairman	Mike Simon
Raymond D Hamble	Member	Raymond D Hamble
Tracey Brynlik	secretary	Tracey Brynlik
Cindy Floyd	Member	Cindy Floyd

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/>





Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)
<b>General Government</b>								
4130-4139	Executive	08	\$533,296	\$605,926	\$616,077	\$0	\$616,077	\$0
4140-4149	Election, Registration, and Vital Statistics	08	\$7,159	\$7,050	\$3,525	\$0	\$3,525	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	08	\$82,384	\$212,000	\$111,000	\$0	\$111,000	\$0
4155-4159	Personnel Administration	08	\$1,157,685	\$1,408,953	\$1,471,744	\$0	\$1,471,744	\$0
4191-4193	Planning and Zoning	08	\$185,837	\$229,248	\$199,450	\$0	\$199,450	\$0
4194	General Government Buildings	08	\$54,299	\$67,700	\$68,250	\$0	\$68,250	\$0
4195	Cemeteries	08	\$27,619	\$27,830	\$29,230	\$0	\$29,230	\$0
4196	Insurance	08	\$166,186	\$177,792	\$192,810	\$0	\$192,810	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
			<b>\$2,214,465</b>	<b>\$2,736,499</b>	<b>\$2,692,086</b>	<b>\$0</b>	<b>\$2,692,086</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	08	\$1,476,683	\$1,554,679	\$1,639,437	\$0	\$1,639,437	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	08	\$218,515	\$218,844	\$210,374	\$0	\$210,374	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	08	\$2,978	\$17,370	\$17,370	\$0	\$17,370	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
			<b>\$1,698,176</b>	<b>\$1,790,893</b>	<b>\$1,867,181</b>	<b>\$0</b>	<b>\$1,867,181</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's period ending 12/31/2023 (Recommended)	Budget Committee's period ending 12/31/2023 (Not Recommended)
<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	08	\$335,341	\$367,832	\$389,974	\$0	\$389,974	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	08	\$52,916	\$53,000	\$69,000	\$0	\$69,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$388,257</b>	<b>\$420,832</b>	<b>\$458,974</b>	<b>\$0</b>	<b>\$458,974</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	08	\$437,957	\$447,827	\$526,134	\$0	\$526,134	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	08	\$240,014	\$269,150	\$309,650	\$0	\$309,650	\$0
<b>Sanitation Subtotal</b>			<b>\$677,971</b>	<b>\$716,977</b>	<b>\$835,784</b>	<b>\$0</b>	<b>\$835,784</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	08	\$423,896	\$436,507	\$478,325	\$0	\$478,325	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$423,896</b>	<b>\$436,507</b>	<b>\$478,325</b>	<b>\$0</b>	<b>\$478,325</b>	<b>\$0</b>
<b>Electric</b>								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's period ending 12/31/2023 (Recommended)	Budget Committee's period ending 12/31/2023 (Not Recommended)
<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	08	\$103,546	\$103,546	\$159,903	\$0	\$159,903	\$0
	<b>Health Subtotal</b>		<b>\$103,546</b>	<b>\$103,546</b>	<b>\$159,903</b>	<b>\$0</b>	<b>\$159,903</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	08	\$2,573	\$10,000	\$10,000	\$0	\$10,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$2,573</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	08	\$455,776	\$501,031	\$554,682	\$0	\$554,682	\$0
4550-4559	Library	08	\$168,988	\$162,465	\$180,271	\$0	\$180,271	\$0
4583	Patriotic Purposes	08	\$11,612	\$12,100	\$13,600	\$0	\$13,600	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$636,376</b>	<b>\$675,596</b>	<b>\$748,553</b>	<b>\$0</b>	<b>\$748,553</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's period ending 12/31/2023 (Recommended)	Budget Committee's period ending 12/31/2023 (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	08	\$595,590	\$595,666	\$461,802	\$0	\$461,802	\$0
4721	Long Term Bonds and Notes - Interest	08	\$93,805	\$93,764	\$73,534	\$0	\$73,534	\$0
4723	Tax Anticipation Notes - Interest	08	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$689,395</b>	<b>\$689,431</b>	<b>\$535,337</b>	<b>\$0</b>	<b>\$535,337</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$52,831	\$52,831	\$0	\$0	\$0	\$0
4903	Buildings		\$17,959	\$40,000	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$31,670	\$30,000	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$102,460</b>	<b>\$122,831</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$7,786,143</b>	<b>\$0</b>	<b>\$7,786,143</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2023 (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
4903	Buildings	05	\$6,000,000	\$0	\$6,000,000	\$0
		<i>Purpose: New Police Station-Long Term Debt</i>				
4909	Improvements Other than Buildings	04	\$2,200,000	\$0	\$2,200,000	\$0
		<i>Purpose: Route 3 Water Main Upgrades-Long Term Debt</i>				
4915	To Capital Reserve Fund	12	\$450,000	\$0	\$450,000	\$0
		<i>Purpose: CR-Fire Truck &amp; Equipment</i>				
4915	To Capital Reserve Fund	13	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: CR-Fire Truck &amp; Equipment</i>				
4915	To Capital Reserve Fund	15	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: CR-Library Building</i>				
4915	To Capital Reserve Fund	16	\$22,000	\$0	\$22,000	\$0
		<i>Purpose: CR-Public Works Vehicle &amp; Equipment</i>				
4915	To Capital Reserve Fund	17	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: CR-Police Department Equipment</i>				
4915	To Capital Reserve Fund	18	\$166,000	\$0	\$166,000	\$0
		<i>Purpose: CR-Water System Rehabilitation</i>				
4915	To Capital Reserve Fund	19	\$300,000	\$0	\$300,000	\$0
		<i>Purpose: CR-Sewer System Rehabilitation</i>				
4915	To Capital Reserve Fund	20	\$123,000	\$0	\$123,000	\$0
		<i>Purpose: CR-Roads &amp; Streets Reconstruction</i>				
4915	To Capital Reserve Fund	21	\$83,000	\$0	\$83,000	\$0
		<i>Purpose: CR-Kanc Rec Area Equipment</i>				
4915	To Capital Reserve Fund	23	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: CR-Engineering &amp; Planning</i>				
4915	To Capital Reserve Fund	24	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: CR-Solid Waste</i>				



**Special Warrant Articles**

4915	To Capital Reserve Fund	25		\$30,000	\$0	\$30,000	\$0	
<i>Purpose: CR-Village Center &amp; Riverfront Park</i>								
4915	To Capital Reserve Fund	26		\$25,000	\$0	\$25,000	\$0	
<i>Purpose: CR-Revaluation</i>								
4915	To Capital Reserve Fund	27		\$2,000	\$0	\$2,000	\$0	
<i>Purpose: CR-Library Technology</i>								
4916	To Expendable Trusts/Fiduciary Funds	14		\$10,000	\$0	\$10,000	\$0	
<i>Purpose: CR-Employee Separation</i>								
4916	To Expendable Trusts/Fiduciary Funds	22		\$81,000	\$0	\$81,000	\$0	
<i>Purpose: CR-Property &amp; Building Maintenance</i>								
4916	To Expendable Trusts/Fiduciary Funds	28		\$40,000	\$0	\$40,000	\$0	
<i>Purpose: CR-Community Building</i>								
4916	To Expendable Trusts/Fiduciary Funds	29		\$5,000	\$0	\$5,000	\$0	
<i>Purpose: CR-Cemetery Maintenance</i>								
<b>Total Proposed Special Articles</b>							<b>\$9,872,000</b>	<b>\$0</b>
							<b>\$9,872,000</b>	<b>\$0</b>





Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
4210-4214	Police	09	\$76,615	\$0	\$76,615	\$0
Purpose: 2023-2025 Collective Bargaining Agreement						
4210-4214	Police	11	\$120,000	\$0	\$120,000	\$0
Purpose: School Resource Officer						
4902	Machinery, Vehicles, and Equipment	30	\$61,857	\$0	\$61,857	\$0
Purpose: Purchase Police Cruiser						
4902	Machinery, Vehicles, and Equipment	32	\$10,000	\$0	\$10,000	\$0
Purpose: Cemetery Record Retention Software						
4903	Buildings	07	\$400,000	\$0	\$400,000	\$0
Purpose: New Police Station-Engineering/Final Designs						
4909	Improvements Other than Buildings	31	\$30,000	\$0	\$30,000	\$0
Purpose: Highway Block Grant Program						
4909	Improvements Other than Buildings	06	\$325,000	\$0	\$325,000	\$0
Purpose: Route 3 Water Main-Engineering						
<b>Total Proposed Individual Articles</b>			<b>\$1,023,472</b>	<b>\$0</b>	<b>\$1,023,472</b>	<b>\$0</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2023**  
**MS-737**

**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
<b>Taxes</b>					
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	08	\$217,948	\$215,000	\$215,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	08	\$40,182	\$40,000	\$40,000
9991	Inventory Penalties		\$0	\$0	\$0
	<b>Taxes Subtotal</b>		<b>\$258,130</b>	<b>\$255,000</b>	<b>\$255,000</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	08	\$82,135	\$88,400	\$88,400
3220	Motor Vehicle Permit Fees	08	\$440,859	\$420,000	\$420,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	08	\$67,210	\$76,500	\$76,500
3311-3319	From Federal Government		\$0	\$0	\$0
	<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$590,204</b>	<b>\$584,900</b>	<b>\$584,900</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	08	\$143,941	\$140,000	\$140,000
3353	Highway Block Grant	31	\$67,016	\$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)	08	\$3,410	\$3,900	\$3,900
3379	From Other Governments	08, 11	\$760,401	\$715,990	\$715,990
	<b>State Sources Subtotal</b>		<b>\$974,768</b>	<b>\$889,890</b>	<b>\$889,890</b>





New Hampshire  
Department of  
Revenue Administration

2023  
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
<b>Charges for Services</b>					
3401-3406	Income from Departments	08	\$272,084	\$216,332	\$216,332
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$272,084</b>	<b>\$216,332</b>	<b>\$216,332</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	08	\$1,050	\$1,000	\$1,000
3502	Interest on Investments	08	\$1,704	\$1,200	\$1,200
3503-3509	Other	08	\$74,622	\$67,400	\$67,400
<b>Miscellaneous Revenues Subtotal</b>			<b>\$77,376</b>	<b>\$69,600</b>	<b>\$69,600</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes	05, 04	\$0	\$8,200,000	\$8,200,000
9998	Amount Voted from Fund Balance	12	\$0	\$450,000	\$450,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$8,650,000</b>	<b>\$8,650,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$2,172,562</b>	<b>\$10,665,722</b>	<b>\$10,665,722</b>



**Budget Summary**

<b>Item</b>	<b>Selectmen's Period ending 12/31/2023 (Recommended)</b>	<b>Budget Committee's Period ending 12/31/2023 (Recommended)</b>
Operating Budget Appropriations	\$7,786,143	\$7,786,143
Special Warrant Articles	\$9,872,000	\$9,872,000
Individual Warrant Articles	\$1,023,472	\$1,023,472
Total Appropriations	\$18,681,615	\$18,681,615
Less Amount of Estimated Revenues & Credits	\$10,665,722	\$10,665,722
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$8,015,893</b>	<b>\$8,015,893</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$18,681,615</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$18,681,615</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,868,162
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$76,615
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)</b>	
	<b>\$20,549,777</b>



## 2022 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
<b>Total</b>			<b>\$ 11,032,600</b>	<b>\$ 4,678,700</b>	<b>\$ 15,711,300</b>

**2022 Payroll By Department**  
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
<b>CEMETERY</b>				
Thompson, Peter	\$ 10,906.36	\$ -	\$ -	\$ 10,906.36
<b>ELECTIONS</b>				
Daigle, Noah	\$ 375.00	\$ -	\$ -	\$ 375.00
Kuplin, Laurel	\$ 500.00	\$ -	\$ -	\$ 500.00
Thomas, Randall	\$ 250.00	\$ -	\$ -	\$ 250.00
<b>EXECUTIVE &amp; OFFICIALS</b>				
Chenard, Susanne	\$ 334.00	\$ -	\$ -	\$ 334.00
Daigle-Brophy, Kristyn	\$ 23,967.00	\$ 90.76	\$ -	\$ 24,057.76
Daly, John (Jack)	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Dovholuk, Sandra	\$ 7,951.05	\$ -	\$ -	\$ 7,951.05
Ham, Tamra	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Hart, Johnna	\$ 76,188.03	\$ -	\$ -	\$ 76,188.03
Leslie, Jane	\$ 59,416.90	\$ 7,078.07	\$ -	\$ 66,494.97
McQueeney, Luanne	\$ 9,622.93	\$ -	\$ -	\$ 9,622.93
Park, Carina	\$ 107,000.36	\$ -	\$ -	\$ 107,000.36
Robinson, Orrin J.	\$ 6,121.92	\$ -	\$ -	\$ 6,121.92
Rose, Brook (Asst TC)	\$ 385.50	\$ -	\$ -	\$ 385.50
<b>WATER DEPARTMENT</b>				
Beaudin, David W. (WT & PW)	\$ 65,460.00	\$ 10,081.14	\$ -	\$ 75,541.14
Jones, Tyler (WT & PW)	\$ 14,000.00	\$ 675.00	\$ -	\$ 14,675.00
Vigneault, Zachary (WT & PW)	\$ 15,236.09	\$ 3,925.35	\$ 90.91	\$ 19,252.35
<b>LIBRARY</b>				
Camargo, Teasha	\$ 28,760.80	\$ -	\$ -	\$ 28,760.80
Peltier, Janet (Treasurer & Checklist)	\$ 7,035.58	\$ -	\$ -	\$ 7,035.58
Riley, Carol (LB & Checklist)	\$ 57,086.80	\$ -	\$ -	\$ 57,086.80
Smith, Samantha	\$ 9,953.62	\$ -	\$ -	\$ 9,953.62
Strangman, Emily	\$ 10,811.77	\$ -	\$ -	\$ 10,811.77
<b>PLANNING &amp; ZONING OFFICE</b>				
Bont, Carole	\$ 67,288.81	\$ 11,887.55	\$ -	\$ 79,176.36
Peluso, Lisa (PL & TC)	\$ 45,833.12	\$ 434.31	\$ -	\$ 46,267.43
Sherriff, Judy	\$ 4,750.00	\$ -	\$ -	\$ 4,750.00
<b>SOLID WASTE FACILITY</b>				
Christenson, Scot	\$ 7,248.88	\$ -	\$ -	\$ 7,248.88
Clark, Russell	\$ 45,177.63	\$ 105.98	\$ -	\$ 45,283.61
MacKay, John	\$ 54,550.01	\$ 3,619.83	\$ -	\$ 58,169.84
Pelletier, Joseph	\$ 17,385.64	\$ -	\$ -	\$ 17,385.64
Vance, Larry	\$ 15,880.00	\$ 726.00	\$ -	\$ 16,606.00
<b>DEPARTMENT OF PUBLIC WORKS</b>				
Hadaway, Nathan	\$ 87,063.98	\$ -	\$ -	\$ 87,063.98
Hart, Daryl J.	\$ 52,368.00	\$ 2,910.60	\$ -	\$ 55,278.60
Nicoll III, Andrew	\$ 57,652.55	\$ 1,786.21	\$ -	\$ 59,438.76
Smith, Ryan (PW & Rec)	\$ 54,550.06	\$ 2,441.44	\$ -	\$ 56,991.50
<b>FIRE DEPARTMENT</b>				
Baker, Ryan	\$ 3,231.90	\$ -	\$ -	\$ 3,231.90
Barnaby, Cannon	\$ 2,015.50	\$ -	\$ -	\$ 2,015.50
Beard, Ronald R. (CO & Health Officer)	\$ 43,354.28	\$ -	\$ 2,750.57	\$ 46,104.85
Bennett, Lauren	\$ 14,465.37	\$ -	\$ -	\$ 14,465.37
Fairbrother, Ryan (FD & Planning)	\$ 48,627.60	\$ 4,599.34	\$ -	\$ 53,226.94
Homan, Clifford	\$ 2,942.94	\$ -	\$ -	\$ 2,942.94
Kenney, Robert	\$ 6,379.31	\$ -	\$ -	\$ 6,379.31
Louison, Jacob	\$ 1,812.50	\$ -	\$ -	\$ 1,812.50
MacAuley, Aaron	\$ 12,753.52	\$ -	\$ -	\$ 12,753.52
MacAuley, Ross	\$ 4,727.00	\$ -	\$ -	\$ 4,727.00
Masse, Kevin	\$ 685.14	\$ -	\$ -	\$ 685.14
Snyder, Nicholas	\$ 952.00	\$ -	\$ -	\$ 952.00
Tomaso, David	\$ 10,149.30	\$ -	\$ -	\$ 10,149.30
Weden, Michael (PD)	\$ 11,172.65	\$ -	\$ -	\$ 11,172.65

**2022 Payroll By Department**  
(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Separation/ Retirement Wages	Gross Wages
<b>RECREATION DEPARTMENT</b>				
Avery, Jake	\$ 3,627.00	\$ 99.00	\$ -	\$ 3,726.00
Bartlett, John A.	\$ 2,601.92	\$ -	\$ -	\$ 2,601.92
Bujeaud, Evan	\$ 1,958.00	\$ 33.00	\$ -	\$ 1,991.00
Conn Jr., Ralph	\$ 5,596.80	\$ 292.56	\$ -	\$ 5,889.36
Corey, Marcus	\$ 432.40	\$ -	\$ -	\$ 432.40
Duguay, Jane	\$ 458.72	\$ -	\$ -	\$ 458.72
Goodbout, Jason (RC & CB)	\$ 4,725.50	\$ 121.88	\$ -	\$ 4,847.38
Goodbout, Kyle (RC & CB)	\$ 6,276.75	\$ -	\$ -	\$ 6,276.75
Hagopian, Charles	\$ 598.00	\$ -	\$ -	\$ 598.00
Ham, Arnold	\$ 172.50	\$ -	\$ -	\$ 172.50
Harrington, Brandon	\$ 7,184.00	\$ 669.39	\$ -	\$ 7,853.39
Jenkins, Nathaniel	\$ 42.51	\$ -	\$ -	\$ 42.51
Lindow, Andrew	\$ 233.92	\$ -	\$ -	\$ 233.92
Loukes, Aaron L	\$ 210.56	\$ -	\$ -	\$ 210.56
Manning, Cameron	\$ 3,851.25	\$ 14.63	\$ -	\$ 3,865.88
McClure, Christopher	\$ 153.64	\$ -	\$ -	\$ 153.64
Murphy, Casey	\$ 56.66	\$ -	\$ -	\$ 56.66
Oddis, Haily	\$ 7,836.00	\$ 738.00	\$ -	\$ 8,574.00
Rose, Lilah	\$ 2,466.71	\$ 16.96	\$ -	\$ 2,483.67
Sellingham, Kara (Rec & FP)	\$ 2,567.82	\$ -	\$ -	\$ 2,567.82
Smith, Zachery	\$ 2,068.12	\$ -	\$ -	\$ 2,068.12
Sworab, Madyson	\$ 352.00	\$ -	\$ -	\$ 352.00
Talbot, Martha	\$ 350.72	\$ -	\$ -	\$ 350.72
Thibault, Benjamin	\$ 35.28	\$ -	\$ -	\$ 35.28
Tower, Samantha	\$ 1,698.59	\$ -	\$ -	\$ 1,698.59
Tower, Tara	\$ 67,247.16	\$ -	\$ -	\$ 67,247.16
Truong, Thinh	\$ 344.02	\$ -	\$ -	\$ 344.02
Wilson, Andrew	\$ 242.00	\$ -	\$ -	\$ 242.00
Wilson, Geoffrey	\$ 691.84	\$ -	\$ -	\$ 691.84
<b>COMMUNITY CENTER</b>				
Cail, Abigail *	\$ 29,288.00	\$ 1,072.88	\$ -	\$ 30,360.88
Ciccarello, Kayla (CB & RC)	\$ 4,412.25	\$ 78.00	\$ -	\$ 4,490.25
Clark, Jillian	\$ 5,412.50	\$ 720.02	\$ -	\$ 6,132.52
Drew, Elizabeth	\$ 7,471.50	\$ 34.13	\$ -	\$ 7,505.63
Etchings, Victoria	\$ 2,628.25	\$ -	\$ -	\$ 2,628.25
Fairbrother, Bryanna	\$ 41,458.03	\$ 389.07	\$ -	\$ 41,847.10
Fitzgerald, Seven	\$ 2,596.00	\$ 20.63	\$ -	\$ 2,616.63
Lylyk, Dalton (CB & RC)	\$ 7,260.83	\$ 29.66	\$ -	\$ 7,290.49
Tower, Blake (CB & RC)	\$ 6,918.25	\$ 725.64	\$ -	\$ 7,643.89
			\$	\$ 1,486,409.75

**2022 Payroll By Department**  
(un-audited)

<b>Employee's Name</b>	<b>Regular Wages</b>	<b>Overtime Wages</b>	<b>Detail Wages</b>	<b>Separation/ Retirement Wages</b>	<b>Gross Wages</b>
<b>POLICE DEPARTMENT</b>					
Baker, Kara	\$ 54,962.86	\$ 3,284.29	\$ -	\$ -	\$ 58,247.15
Ball, Richard II	\$ 22,603.98	\$ 480.60	\$ 3,016.00	\$ 10,514.56	\$ 36,615.14
Beausoleil, Ryan	\$ 68,556.01	\$ 2,025.41	\$ 1,530.00	\$ -	\$ 72,111.42
Bujeaud, Joseph J.	\$ 63,979.85	\$ 2,389.28	\$ -	\$ -	\$ 66,369.13
Burnham, Jeffrey	\$ 61,792.32	\$ 231.78	\$ 9,013.50	\$ 5,412.32	\$ 76,449.92
Deluca, Joseph P	\$ 75,423.14	\$ 719.28	\$ 10,679.00	\$ -	\$ 86,821.42
Formalarie, Andrew (Rec)	\$ 55,603.87	\$ 2,180.65	\$ 10,753.50	\$ -	\$ 68,538.02
Franz, Jennifer (Ballot Clerk)	\$ 653.65	\$ -	\$ -	\$ -	\$ 653.65
Gaites, Megan	\$ 349.20	\$ -	\$ -	\$ -	\$ 349.20
Ham, Kayleigh	\$ 28,753.50	\$ 1,442.40	\$ -	\$ 2,422.91	\$ 32,618.81
Lowe, Kristopher	\$ 55,371.03	\$ 925.65	\$ 2,065.00	\$ -	\$ 58,361.68
McKinley, Scott	\$ 52,086.98	\$ 229.50	\$ 2,507.50	\$ -	\$ 54,823.98
Meiers, Joshua	\$ 51,009.30	\$ 1,144.23	\$ 1,652.00	\$ -	\$ 53,805.53
Morris, Chad	\$ 87,499.88	\$ -	\$ 1,003.00	\$ -	\$ 88,502.88
Perry, Russell	\$ 61,614.10	\$ 1,141.86	\$ 236.00	\$ -	\$ 62,991.96
Roberts, Gregory	\$ 45,635.57	\$ 1,018.65	\$ 1,475.00	\$ 1,040.50	\$ 49,169.72
Snyder, Amy	\$ 50,709.28	\$ 984.35	\$ -	\$ -	\$ 51,693.63
Tedesco, Alex	\$ 37,848.32	\$ 417.57	\$ -	\$ -	\$ 38,265.89
Tomaso, Sean (FD)	\$ 50,602.08	\$ 1,537.73	\$ -	\$ -	\$ 52,139.81
Waldman, Steven	\$ 66,997.56	\$ 590.59	\$ 6,307.00	\$ -	\$ 73,895.15
Wetherell, Jodi	\$ 1,337.27	\$ -	\$ -	\$ -	\$ 1,337.27
Wetherell, Robert (Moderator)	\$ 1,100.70	\$ -	\$ -	\$ -	\$ 1,100.70
Willey, Brad	\$ 72,095.63	\$ 2,083.63	\$ 1,062.00	\$ -	\$ 75,241.26
Woods, Shawn	\$ 23,620.80	\$ 890.40	\$ -	\$ -	\$ 24,511.20
					\$ 1,184,614.52

**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
<b>TOTAL</b>			<b>\$900,000.00</b>	<b>\$231,840.00</b>	<b>\$1,131,840.00</b>

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

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

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
February 15, 2022	\$510,000.00			\$11,776.00	\$11,776.00
August 15, 2022	\$405,000.00	5.020	\$105,000.00	\$11,776.00	\$116,776.00
February 15, 2023	\$405,000.00			\$9,140.50	\$9,140.50
August 15, 2023	\$300,000.00	4.020	\$105,000.00	\$9,140.50	\$114,140.50
February 15, 2024	\$300,000.00			\$7,030.00	\$7,030.00
August 15, 2024	\$200,000.00	4.020	\$100,000.00	\$7,030.00	\$107,030.00
February 15, 2025	\$200,000.00			\$5,020.00	\$5,020.00
August 15, 2025	\$100,000.00	5.020	\$100,000.00	\$5,020.00	\$105,020.00
February 15, 2026	\$100,000.00			\$2,510.00	\$2,510.00
August 15, 2026	\$0.00	5.020	\$100,000.00	\$2,510.00	\$102,510.00
<b>TOTAL</b>			<b>\$510,000.00</b>	<b>\$70,953.00</b>	<b>\$580,953.00</b>

**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
<b>TOTAL</b>			<b>\$279,900.00</b>	<b>\$39,754.43</b>	<b>\$319,654.43</b>

**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
<b>TOTAL</b>			<b>\$279,773.95</b>	<b>\$42,941.10</b>	<b>\$322,715.05</b>

**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
<b>TOTAL</b>			<b>\$15,500.00</b>	<b>\$387.50</b>	<b>\$15,887.50</b>

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

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$1,315,000.00</b>				
February 15, 2022	\$200,000.00			\$4,875.00	\$4,875.00
August 15, 2022	\$100,000.00	4.850	\$100,000.00	\$4,875.00	\$104,875.00
February 15, 2023	\$100,000.00			\$2,450.00	\$2,450.00
August 15, 2023	\$0.00	4.900	\$100,000.00	\$2,450.00	\$102,450.00
<b>TOTAL</b>			<b>\$200,000.00</b>	<b>\$14,650.00</b>	<b>\$214,650.00</b>

**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>
<b>Beginning Balance</b>	<b>\$120,000.00</b>				
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>
<b>TOTAL</b>			<b>\$120,000.00</b>	<b>\$8,790.00</b>	<b>\$128,790.00</b>

# 2022 Statement of Appropriations, Taxes Assessed and Tax Rate

## Town Share of Rate:

Appropriations	\$ 8,841,725
Less: Revenues	\$ 2,063,167
Less: Shared Revenues	\$ -
Add: Overlay	\$ 147,517
Add: War Service Credits	\$ 52,500

Net Town Appropriation \$ 6,978,575

Approved Town Tax Rate \$ 5.55 53% of Total Rate

## Local School Share of Rate:

School Appropriations - Lincoln	\$ 5,128,787
<b>Less: State Education Taxes</b>	\$ 1,379,320
<b>Less: Adequate Education Grant</b>	\$ 527,057
Net Local School Appropriation	<u>\$ 3,222,410</u>

Approved Local School Tax Rate \$ 2.56 24% of Total Rate

## State Education Share of Rate:

Equalized Valuation (no utilities)	
1,242,630 x 1.11	<u>\$ 1,379,320</u>
Divided by Local Assessed Valuation (no utilities) 1,240,464,524	
Excess State Education Taxes to be Remitted to State	\$ -

Approved State School Tax Rate \$ 1.11 11% of Total Rate

## County Share of Rate:

County Assessment	\$ 1,667,366
<b>Less: Shared Revenues</b>	\$ -

Net County Appropriations \$ 1,667,366

Approved County Tax Rate \$ 1.33 13% of Total Rate

## TOTAL TAX RATE

\$ 10.55 100%

## Commitment Analysis:

Total Property Taxes Assessed	\$ 13,247,671
<b>Less: War Service Credits</b>	<u>\$ 52,500</u>
<b>Total Property Tax Commitment</b>	<u>\$ 13,195,171</u>

## Proof of Rate:

		Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$	1,240,464,524	\$ 1.11	\$ 1,379,320
All Other Taxes	\$	1,257,495,124	\$ 9.44	\$ 11,868,351
<b>TOTAL</b>				<b>\$ 13,247,671</b>

## REPORT OF THE TRUSTEES OF THE TRUST FUNDS ON DECEMBER 31, 2022

Name of Fund	Principal					Income			Total Value of Fund		
	2022 Beginning Balance	Additions, Purchases, Transfers	Expenses During Year	Cash Capital Gains	Gains (or Losses) on Securities	2022 Ending Balance	Balance Beginning Year	Income During Year		Expended/Received During Year	Balance End Year
Cemetery Trust Fund	67,858.16	5,998.00	(50.00)	417.56	1,771.65	75,180.37	12,884.36	1,994.77		14,879.13	90,059.50
Fire Department Auxiliary	8,264.42	5,578.25	(4,048.50)	61.87	159.57	9,920.40	329.00	254.04		583.04	10,503.44
Memorial Park	103.68			0.55	2.53	105.64	9.29	2.70		11.99	117.63
<b>Total Trust Funds</b>	<b>76,226.26</b>	<b>11,576.25</b>	<b>(4,098.50)</b>	<b>479.98</b>	<b>1,933.75</b>	<b>85,206.41</b>	<b>13,222.65</b>	<b>2,251.51</b>		<b>15,474.16</b>	<b>100,680.57</b>
Community Building ETF	22,058.32	8,000.00		(52.80)	(12.18)	29,993.34		409.62		409.62	30,402.96
Employee Separation ETF	43,608.28			(98.77)	(22.48)	43,487.03		751.87		751.87	44,238.90
Property & Building Maintenance ETF	265,386.71	58,640.00	(87,278.10)	(585.98)	(129.51)	236,033.12		4,505.52		4,505.52	240,538.64
Town Cemetery Maintenance ETF	94,761.25	3,002.00	(11,217.04)	(201.88)	(43.75)	86,300.58		1,535.26		1,535.26	87,835.84
Village Center & Riverfront Part ETF	11,730.69	10,000.00		(30.12)	(7.05)	21,693.52		238.88		238.88	21,932.40
Engineering & Planning Cap Res	103,564.45	5,000.00		(236.35)	(63.89)	108,274.21		1,803.91		1,803.91	110,078.12
Fire Truck & Equipment Cap Res	160,064.82	65,000.00		(385.64)	(89.05)	224,590.13		2,997.84		2,997.84	227,587.97
Kancamagus Recreation Area Equipment	49,612.06	41,000.00	(6,866.05)	(125.72)	(29.70)	83,590.59		1,000.18		1,000.18	84,590.77
Library Building Capital Reserve	50,292.58		(3,628.00)	(109.07)	(24.07)	46,531.44		828.08		828.08	47,359.52
Library Technology Capital Reserve	4,546.73	2,000.00		(9.15)	(1.83)	5,141.75		70.72		70.72	5,212.47
Police Department Equipment Cap Res	57,024.49	100,000.00	(103,532.34)	(112.08)	(19.96)	53,360.11		932.51		932.51	54,292.62
Public Works Vehicles & Equip Cap Res	484,928.03	96,500.00		(1,132.65)	(259.68)	580,035.70		8,714.31		8,714.31	588,750.01
Revaluation Capital Reserve	81,171.59	25,000.00	(45,400.00)	(132.05)	(21.08)	60,618.46		1,002.60		1,002.60	61,621.06
Road & Street Reconstruction Cap Res	706,194.19	175,877.00	(279,754.88)	(1,416.86)	(292.84)	600,606.61		10,944.21		10,944.21	611,550.82
Roland Dubois Settlement Cap Res	429,611.39			(973.08)	(221.46)	428,416.85		7,407.08		7,407.08	435,823.93
Sewer System Rehabilitation Cap Res	1,357,841.82	301,298.00	(32,122.34)	(3,182.22)	(730.26)	1,623,105.00		24,513.17		24,513.17	1,647,618.17
Solid Waste Facility Improvement Cap Res	42,980.47	30,000.00		(108.01)	(25.17)	72,847.29		850.94		850.94	73,698.23
Water System Rehabilitation Cap Res	724,254.58	220,298.00	(15,239.28)	(1,713.51)	(394.31)	927,205.48		13,259.99		13,259.99	940,465.47
<b>Total Capital Reserve Funds</b>	<b>4,689,632.45</b>	<b>1,141,615.00</b>	<b>(586,432.03)</b>	<b>(10,605.94)</b>	<b>(2,378.27)</b>	<b>5,231,831.21</b>		<b>81,766.69</b>		<b>81,766.69</b>	<b>5,313,597.90</b>
<b>Total Combined Funds</b>	<b>4,765,858.71</b>	<b>1,153,191.25</b>	<b>(590,530.53)</b>	<b>(11,517.27)</b>	<b>(444.52)</b>	<b>5,317,037.62</b>		<b>84,018.20</b>		<b>84,018.20</b>	<b>5,414,278.47</b>

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



# TOWN OF LINCOLN

## 2022 Detailed Statement of Payments

December 31, 2022

(unaudited)

	2022 <i>Budgeted</i>	2022 <i>Expended</i>	<i>(Over) Under Budget</i>
<b>GENERAL GOVERNMENT</b>			
<b><i>Executive</i></b>			
Payroll	288,162.00	269,853.61	18,308.39
Public Officials Payroll	25,166.00	24,833.76	332.24
Payroll Overtime	8,506.00	7,940.37	565.63
Telephone	9,336.00	6,130.11	3,205.89
Dues, Travel & Conferences	20,645.00	11,065.33	9,579.67
Contracted Services	153,621.00	132,773.75	20,847.25
Materials & Supplies	17,800.00	16,611.71	1,188.29
<b><i>Subtotal Executive</i></b>	<b>\$ 523,236.00</b>	<b>\$ 469,208.64</b>	<b>\$ 54,027.36</b>
<b><i>Town Clerk</i></b>			
Payroll Town Clerk	22,880.00	25,063.79	(2,183.79)
Payroll Deputy Clerk	8,000.00	0.00	8,000.00
Dues, Travel & Conferences	725.00	966.46	(241.46)
Contracted Services	5,140.00	4,331.18	808.82
Materials & Supplies	1,165.00	730.19	434.81
<b><i>Subtotal Elections</i></b>	<b>\$ 37,910.00</b>	<b>\$ 31,091.62</b>	<b>\$ 6,818.38</b>
<b><i>Elections</i></b>			
Payroll-Elections	750.00	750.00	0.00
Contracted Services	5,325.00	5,325.00	0.00
Materials & Supplies	975.00	1,083.97	(108.97)
<b><i>Subtotal Elections</i></b>	<b>\$ 7,050.00</b>	<b>\$ 7,158.97</b>	<b>\$ (108.97)</b>
<b><i>Tax Collector</i></b>			
Payroll Tax Collector	21,840.00	21,351.99	488.01
Payroll Deputy Tax	8,000.00	0.00	8,000.00
Dues, Travel & Conferences	590.00	0.00	590.00
Contracted Services	13,450.00	11,045.59	2,404.41
Materials & Supplies	900.00	597.31	302.69
<b><i>Subtotal Elections</i></b>	<b>\$ 44,780.00</b>	<b>\$ 32,994.89</b>	<b>\$ 11,785.11</b>
<b><i>Legal Expenses</i></b>			
	212,000.00	82,383.50	\$ 129,616.50
<b><i>Subtotal Legal Expenses</i></b>	<b>\$ 212,000.00</b>	<b>\$ 82,383.50</b>	<b>\$ 129,616.50</b>
<b><i>Personnel Administration</i></b>			
HealthTrust Health Insurance	274,800.00	229,755.59	45,044.41
Health/Dental Insurance Union	339,400.00	259,265.43	80,134.57
Life Insurance	11,650.00	8,812.85	2,837.15
Disability Insurance	21,900.00	14,979.99	6,920.01
Dental Plan Employee	11,760.00	10,429.22	1,330.78
FICA Tax Expense	121,000.00	110,133.97	10,866.03
Medicare Tax Expense	41,600.00	37,847.17	3,752.83
Pension Contribution-Police	304,500.00	237,204.05	67,295.95
Pension Contribution-Others	215,000.00	205,468.23	9,531.77
Unemployment Compensation	1,318.00	-	1,318.00
Workers' Compensation	61,025.00	43,788.38	17,236.62
Education Reimbursement	5,000.00	-	5,000.00
<b><i>Subtotal Personnel Administration</i></b>	<b>\$ 1,408,953.00</b>	<b>\$ 1,157,684.88</b>	<b>\$ 251,268.12</b>

	<b>2022 Budgeted</b>	<b>2022 Expended</b>	<b>(Over) Under Budget</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Planning</b>			
Payroll	119,873.00	113,474.09	6,398.91
Payroll - Overtime	10,000.00	11,961.97	
Training/Expenses	2,500.00	1,602.51	897.49
Dues, Travel & Conferences	6,985.00	3,827.00	3,158.00
Contracted Services	81,290.00	48,421.39	32,868.61
Materials & Supplies	6,800.00	6,549.99	250.01
Office Equipment	1,800.00	-	1,800.00
<b>Subtotal Planning</b>	<b>\$ 229,248.00</b>	<b>\$ 185,836.95</b>	<b>\$ 43,411.05</b>
<b>Town Building</b>			
Contracted Services	5,000.00	219.00	4,781.00
Electricity	21,000.00	17,651.15	3,348.85
Heating Oil	4,500.00	4,959.35	(459.35)
Materials & Supplies	4,400.00	4,887.10	(487.10)
Building & Property Maintenance	32,800.00	26,582.16	6,217.84
<b>Subtotal Town Building</b>	<b>\$ 67,700.00</b>	<b>\$ 54,298.76</b>	<b>\$ 13,401.24</b>
<b>Cemetery</b>			
Payroll	12,500.00	11,273.86	1,226.14
Payroll Overtime	4,100.00	2,034.12	2,065.88
Contracted Services	6,730.00	8,390.40	(1,660.40)
Materials & Supplies	2,700.00	3,731.72	(1,031.72)
Fuel - Equipment & Vehicles	800.00	1,189.09	(389.09)
Equipment	1,000.00	1,000.00	-
<b>Subtotal Cemetery</b>	<b>\$ 27,830.00</b>	<b>\$ 27,619.19</b>	<b>\$ 210.81</b>
<b>Insurances</b>			
Property Liability	177,792.00	166,186.32	11,605.68
<b>Subtotal Insurances</b>	<b>\$ 177,792.00</b>	<b>\$ 166,186.32</b>	<b>\$ 11,605.68</b>
<b>Total General Government</b>	<b>\$ 2,736,499.00</b>	<b>\$ 2,214,463.72</b>	<b>\$ 522,035.28</b>
<b>PUBLIC SAFETY</b>			
<b>Police</b>			
Payroll	1,197,065.00	1,027,649.93	169,415.07
Payroll-Part Time	50,000.00	46,580.77	3,419.23
Payroll - Overtime	25,000.00	22,544.01	2,455.99
Payroll-Overtime Holidays	40,000.00	31,637.91	8,362.09
Payroll-Overtime Grant	-	1,085.16	(1,085.16)
Telephone	17,000.00	17,646.18	(646.18)
Dues, Training, Travel & Conferences	18,500.00	13,591.55	4,908.45
Contracted Services	135,014.00	161,326.42	(26,312.42)
Materials & Supplies	7,000.00	7,027.08	(27.08)
Vehicles- Fuel & Maint.	34,500.00	43,243.73	(8,743.73)
Uniforms & Personal Equipment	14,500.00	12,767.82	1,732.18
Equipment	16,100.00	15,483.31	616.69
Grant	-	76,098.81	(76,098.81)
<b>Subtotal Police</b>	<b>\$ 1,554,679.00</b>	<b>\$ 1,476,682.68</b>	<b>\$ 77,996.32</b>

	<b>2022 Budgeted</b>	<b>2022 Expended</b>	<b>(Over) Under Budget</b>
<b>PUBLIC SAFETY (Continued)</b>			
<b>Fire</b>			
Payroll	125,910.00	129,856.60	(3,946.60)
Telephone	4,100.00	2,969.54	1,130.46
Employment Training/Expense	6,900.00	2,512.55	4,387.45
Dues/Travel/Conference	1,000.00	525.00	475.00
Contracted Services	25,450.00	18,916.46	6,533.54
Electricity	2,400.00	2,694.73	(294.73)
Heating Fuel	3,300.00	3,835.08	(535.08)
Materials & Supplies	6,000.00	4,652.59	1,347.41
Fuel - Vehicles & Equipment	7,000.00	9,187.66	(2,187.66)
Equipment	36,784.00	43,364.88	(6,580.88)
<b>Subtotal Fire</b>	<b>\$ 218,844.00</b>	<b>\$ 218,515.09</b>	<b>\$ 328.91</b>
<b>Emergency Management</b>			
Employment Training & Expenses	2,000.00	-	2,000.00
Contracted Services	12,870.00	2,978.21	9,891.79
Materials & Supplies	1,500.00	-	1,500.00
Equipment	1,000.00	-	1,000.00
<b>Subtotal Civil Defense</b>	<b>\$ 17,370.00</b>	<b>\$ 2,978.21</b>	<b>\$ 14,391.79</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 1,790,893.00</b>	<b>\$ 1,698,175.98</b>	<b>\$ 92,717.02</b>
<b>HIGHWAYS &amp; STREETS</b>			
<b>Public Works</b>			
Payroll	215,670.00	217,989.14	(2,319.14)
Payroll Overtime	25,000.00	11,539.49	13,460.51
Telephone	5,400.00	4,819.64	580.36
Dues, Travel & Conferences	300.00	85.00	215.00
Contracted Services	22,612.00	18,200.87	4,411.13
Electricity	3,500.00	2,721.95	778.05
Heating Fuel	4,400.00	6,089.78	(1,689.78)
Materials & Supplies	12,250.00	9,991.94	2,258.06
Fuel - Equipment & Vehicles	18,000.00	13,064.93	4,935.07
Sand & Salt	28,000.00	24,631.79	3,368.21
Equipment	7,700.00	6,794.03	905.97
Uniforms	5,000.00	3,863.78	1,136.22
General Repairs - Equipment	20,000.00	15,549.11	4,450.89
<b>Subtotal Public Works</b>	<b>\$ 367,832.00</b>	<b>\$ 335,341.45</b>	<b>\$ 32,490.55</b>
<b>Street Lights</b>	<b>53,000.00</b>	<b>52,916.48</b>	<b>83.52</b>
<b>Subtotal Street Lights</b>	<b>\$ 53,000.00</b>	<b>\$ 52,916.48</b>	<b>\$ 83.52</b>
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>\$ 420,832.00</b>	<b>\$ 388,257.93</b>	<b>\$ 32,574.07</b>

	<b>2022 Budgeted</b>	<b>2022 Expended</b>	<b>(Over) Under Budget</b>
<b>SANITATION</b>			
<b>Solid Waste</b>			
Payroll	105,379.00	121,120.74	(15,741.74)
Payroll - Overtime	3,000.00	4,451.81	(1,451.81)
Payroll - Part-Time	29,460.00	24,634.52	4,825.48
Telephone & Alarms	2,700.00	2,815.91	(115.91)
Dues, Travel & Conferences	1,000.00	917.60	82.40
Contracted Services	281,588.00	263,906.25	17,681.75
Electricity	5,500.00	3,641.33	1,858.67
Heating Fuel	2,500.00	3,156.08	(656.08)
Materials & Supplies	2,000.00	1,189.98	810.02
General Repairs & Equipment	10,000.00	7,681.15	2,318.85
Vehicles & Equipment	3,200.00	3,037.45	162.55
Uniforms	1,500.00	1,404.47	95.53
<b>Subtotal Solid Waste</b>	<b>\$ 447,827.00</b>	<b>\$ 437,957.29</b>	<b>\$ 9,869.71</b>
<b>Sewer</b>			
Contracted Services	241,650.00	231,229.20	10,420.80
Electricity	12,000.00	6,030.81	5,969.19
Materials & Supplies	500.00	57.53	442.47
Equipment	5,000.00	2,316.10	2,683.90
General Repairs & Equipment	10,000.00	380.00	9,620.00
<b>Subtotal Sewer</b>	<b>\$ 269,150.00</b>	<b>\$ 240,013.64</b>	<b>\$ 29,136.36</b>
<b>TOTAL SANITATION</b>	<b>\$ 716,977.00</b>	<b>\$ 677,970.93</b>	<b>\$ 39,006.07</b>
<b>WATER DISTRIBUTION &amp; TREATMENT</b>			
Payroll	122,304.00	94,787.00	27,517.00
Payroll Overtime	10,000.00	8,886.99	1,113.01
Telephone & Alarms	6,200.00	7,822.52	(1,622.52)
Employment Training & Expenses	800.00	1,073.00	(273.00)
Dues, Travel & Conferences	600.00	300.00	300.00
Contracted Services	30,600.00	29,413.94	1,186.06
Electricity	141,003.00	129,230.98	11,772.02
Heating Fuel	18,000.00	23,747.38	(5,747.38)
Materials & Supplies	3,500.00	3,000.86	499.14
Chemicals	52,000.00	65,089.43	(13,089.43)
Equipment	2,000.00	1,629.47	370.53
Uniforms	1,500.00	1,514.55	(14.55)
General Repairs & Equipment	40,000.00	39,740.27	259.73
U.S.G.S. Monitoring	8,000.00	17,660.00	(9,660.00)
<b>Subtotal Water</b>	<b>\$ 436,507.00</b>	<b>\$ 423,896.39</b>	<b>\$ 12,610.61</b>
<b>TOTAL WATER DIST. &amp; TREATMENT</b>	<b>\$ 436,507.00</b>	<b>\$ 423,896.39</b>	<b>\$ 12,610.61</b>

	2022 <i>Budgeted</i>	2022 <i>Expended</i>	3	<i>(Over) Under Budget</i>
<b>HEALTH &amp; WELFARE</b>				
<i>Health Appropriations</i>	103,546.00	103,546.00		-
<b>Subtotal Health Appropriations</b>	<b>\$ 103,546.00</b>	<b>\$ 103,546.00</b>		<b>\$ -</b>
 <i>Welfare</i>				
Rent Assistance	5,000.00	820.00		4,180.00
Food/Medical/Etc.	875.00	1,437.00		(562.00)
Electricity	2,000.00	200.00		1,800.00
Heat	2,000.00	-		2,000.00
NHGCAP-Annual Hosting Fee	125.00	115.64		9.36
<b>Subtotal Welfare</b>	<b>\$ 10,000.00</b>	<b>\$ 2,572.64</b>		<b>\$ 7,427.36</b>
<b>TOTAL HEALTH &amp; WELFARE</b>	<b>\$ 113,546.00</b>	<b>\$ 106,118.64</b>		<b>\$ 7,427.36</b>
 <b>CULTURE &amp; RECREATION</b>				
<i>Recreation</i>				
Payroll	193,399.00	186,114.84		7,284.16
Payroll-Overtime	3,500.00	7,206.67		(3,706.67)
Telephone	3,384.00	3,405.98		(21.98)
Dues, Travel & Conferences	4,393.00	4,451.00		(58.00)
Contracted Services	29,734.00	24,571.52		5,162.48
Electricity	14,150.00	12,360.77		1,789.23
Materials & Supplies	12,500.00	14,439.56		(1,939.56)
Fuel - Equipment & Vehicles	8,600.00	7,289.07		1,310.93
Propane	2,000.00	2,591.61		(591.61)
Equipment	6,150.00	6,404.11		(254.11)
TOL- Parks & Patriotic (Rec)	10,170.00	10,957.30		(787.30)
General Repairs & Equipment	5,000.00	5,059.57		(59.57)
<b>Subtotal Recreation</b>	<b>\$ 292,980.00</b>	<b>\$ 284,852.00</b>		<b>\$ 8,128.00</b>
 <i>Community Center</i>				
Payroll	76,841.00	76,702.69		138.31
Payroll-Overtime	500.00	93.34		406.66
Telephone	3,060.00	3,180.74		(120.74)
Contracted Services	40,382.00	41,221.08		(839.08)
Electricity	9,348.00	6,973.81		2,374.19
Heating Fuel	9,000.00	8,596.74		403.26
Materials/Supplies	8,100.00	8,620.41		(520.41)
Propane	820.00	788.68		31.32
Bldg./Prop Maint.	60,000.00	24,746.95		35,253.05
<b>Subtotal Community Center</b>	<b>\$ 208,051.00</b>	<b>\$ 170,924.44</b>		<b>\$ 37,126.56</b>

	<b>2022 Budgeted</b>	<b>2022 Expended</b>	<b>(Over) Under Budget</b>
<b>CULTURE &amp; RECREATION (Continued)</b>			
<i>Library</i>			
Payroll	109,584.00	108,480.57	1,103.43
Print Materials	5,300.00	5,104.95	195.05
Telephone	1,904.00	1,983.30	(79.30)
Employee Training & Expenses	3,000.00	2,985.22	14.78
Building Maintenance	3,000.00	2,246.34	753.66
Speakers & Programs	500.00	415.00	85.00
Contracted Services	25,907.00	25,884.89	22.11
Electricity	4,300.00	3,515.13	784.87
Heating Fuel	3,000.00	4,087.63	(1,087.63)
Materials/Supplies	2,990.00	2,555.80	434.20
Serials	1,480.00	611.34	868.66
Audio and Visual	1,500.00	356.49	1,143.51
Grant Expenditures	-	10,761.04	(10,761.04)
<b>Subtotal Library</b>	<b>\$ 162,465.00</b>	<b>\$ 168,987.70</b>	<b>\$ (6,522.70)</b>
<i>Patriotic Purposes</i>	12,100.00	11,612.18	487.82
<b>Subtotal Patriotic Purposes</b>	<b>\$ 12,100.00</b>	<b>\$ 11,612.18</b>	<b>\$ 487.82</b>
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>\$ 675,596.00</b>	<b>\$ 636,376.32</b>	<b>\$ 39,219.68</b>
<b>DEBT SERVICE</b>			
Principal Bonds & Notes	595,666.00	595,590.00	76.00
Interest Bonds & Notes	93,764.00	93,805.09	(41.09)
Interest Tax Anticipation Notes	1.00	-	1.00
<b>SUBTOTAL DEBT SERVICE</b>	<b>\$ 689,431.00</b>	<b>\$ 689,395.09</b>	<b>\$ 35.91</b>
<i>Capital Appropriations</i>			
Police Dept. Vehicle	52,831.00	52,831.00	-
PD & FD Conceptual Design Services	40,000.00	40,000.00	-
Riverfront Park	0.00	12,170.00	(12,170.00)
Water Tank Rte 3	0.00	19,499.95	(19,499.95)
<b>Subtotal Capital Appropriations</b>	<b>\$ 92,831.00</b>	<b>\$ 124,500.95</b>	<b>\$ (31,669.95)</b>
<i>Capital Reserves</i>			
Revaluation	25,000.00	25,000.00	-
Community Building	8,000.00	8,000.00	-
PW Vehicle	96,500.00	96,500.00	-
FD Truck/Equipment	65,000.00	65,000.00	-
Sewer Rehab.	301,298.00	301,298.00	-
Water Rehab.	220,298.00	220,298.00	-
Police Equipment	100,000.00	100,000.00	-
Roads & Streets	175,877.00	175,877.00	-
Library Technology	2,000.00	2,000.00	-
Solid Waste Improvements	30,000.00	30,000.00	-
Engineering & Planning	5,000.00	5,000.00	-
Kanc Rec Equipment	41,000.00	41,000.00	-
Prop/Building Maint	58,640.00	58,640.00	-
Village Core	10,000.00	10,000.00	-
Highway Block Grant	30,000.00	70,000.00	(40,000.00)
<b>Subtotal Capital Reserves</b>	<b>\$ 1,168,613.00</b>	<b>\$ 1,208,613.00</b>	<b>\$ (40,000.00)</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,950,875.00</b>	<b>\$ 2,022,509.04</b>	<b>\$ (71,634.04)</b>
<b>SUBTOTAL BUDGET</b>	<b>\$ 8,841,725.00</b>	<b>\$ 8,167,768.95</b>	<b>\$ 673,956.05</b>
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL BUDGET</b>	<b>\$ 8,841,725.00</b>	<b>\$ 8,167,768.95</b>	<b>\$ 673,956.05</b>

# Lincoln, NH



## Community Contact

**Town of Lincoln**  
**Carina Park, Town Manager**  
**PO Box 25**  
**Lincoln, NH 03251**

Telephone  
 Fax  
 E-mail  
 Web Site

**(603) 745-2757**  
**(603) 745-6743**  
**townmanager@lincolnnh.org**  
**www.lincolnnh.org**

## Municipal Office Hours

**Monday through Friday, 8 am - 4:00 pm**

County  
 Labor Market Area  
 Tourism Region  
 Planning Commission  
 Regional Development

**Grafton**  
**Plymouth, NH LMA**  
**White Mountains**  
**North Country Council**  
**Grafton County Economic Development Council**

## Election Districts

US Congress  
 Executive Council  
 State Senate  
 State Representative

**District 2**  
**District 2**  
**District 3**  
**Grafton County District 3**

**Incorporated:** 1764

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

**Villages and Place Names:** North Lincoln, Stillwater

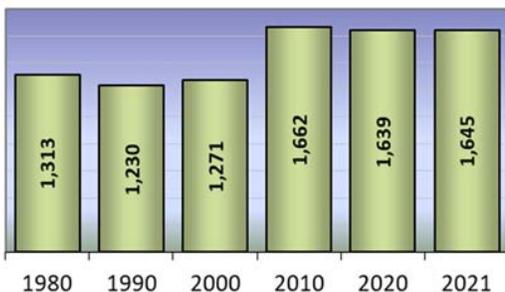
**Population, Year of the First Census Taken:** 22 residents in 1790

**Population Trends:** Population change for Lincoln totaled 332 over 41 years, from 1,313 in 1980 to 1,645 in 2021. The largest decennial



Grafton County

percent change was a 31 percent increase between 2000 and 2010. The 2021 Census estimate for Lincoln was 1,645 residents, which ranked 157th among New Hampshire's incorporated cities and towns.



**Population Density and Land Area, 2021 (US Census Bureau):** 12.6 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.

<b>MUNICIPAL SERVICES</b>	
Type of Government	<b>Town Manager</b>
Budget: Municipal Appropriations, 2021	<b>\$9,824,950</b>
Budget: School Appropriations, 2020-2021	<b>\$5,077,014</b>
Zoning Ordinance	<b>1986/18</b>
Master Plan	<b>2016</b>
Capital Improvement Plan	<b>Yes</b>
Industrial Plans Reviewed By	<b>Planning Board</b>

<b>Boards and Commissions</b>	
Elected:	<b>Selectmen; Library; Cemetery; Trust Funds; Budget; Planning; Zoning</b>
Appointed:	
Public Library	<b>Lincoln Public</b>

<b>EMERGENCY SERVICES</b>		
Police Department		<b>Full-time</b>
Fire Department		<b>Part-time</b>
Emergency Medical Service		<b>Private</b>
Nearest Hospital(s)	Distance	Staffed Beds
<b>Speare Memorial, Plymouth</b>	<b>23 miles</b>	<b>25</b>
<b>Littleton Regional, Littleton</b>	<b>28 miles</b>	<b>25</b>
<b>Cottage Hospital, Woodsville</b>	<b>26 miles</b>	<b>35</b>

<b>UTILITIES</b>		
Electric Supplier		<b>NH Electric Coop</b>
Natural Gas Supplier		<b>None</b>
Water Supplier		<b>Municipal</b>
Sanitation		<b>Municipal</b>
Municipal Wastewater Treatment Plant		<b>Yes</b>
Solid Waste Disposal		
Curbside Trash Pickup		<b>None</b>
Pay-As-You-Throw Program		<b>Combo</b>
Recycling Program		<b>Mandatory</b>
Telephone Company		<b>Consolidated Communications</b>
Cellular Telephone Access		<b>Yes</b>
Cable Television Access		<b>Yes</b>
Public Access Television Station		<b>Yes</b>
High Speed Internet Service:	Business	<b>Yes</b>
	Residential	<b>Yes</b>

<b>PROPERTY TAXES</b> <i>(NH Dept. of Revenue Administration)</i>	
2021 Total Tax Rate (per \$1000 of value)	<b>\$10.54</b>
2021 Equalization Ratio	<b>97.3</b>
2021 Full Value Tax Rate (per \$1000 of value)	<b>\$10.20</b>
2021 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	<b>87.5%</b>
Commercial Land and Buildings	<b>11.0%</b>
Public Utilities, Current Use, and Other	<b>1.6%</b>

<b>HOUSING</b> <i>(ACS 2016-2020)</i>	
Total Housing Units	<b>3,108</b>
Single-Family Units, Detached or Attached	<b>2,614</b>
Units in Multiple-Family Structures:	
Two to Four Units in Structure	<b>248</b>
Five or More Units in Structure	<b>138</b>
Mobile Homes and Other Housing Units	<b>108</b>

<b>POPULATION (1-YEAR ESTIMATES/DECENNIAL)</b> <i>(US Census Bureau)</i>		
Total Population	Community	County
2021	<b>1,645</b>	<b>92,201</b>
2020	<b>1,638</b>	<b>91,123</b>
2010	<b>1,662</b>	<b>89,118</b>
2000	<b>1,271</b>	<b>81,826</b>
1990	<b>1,230</b>	<b>74,998</b>
1980	<b>1,313</b>	<b>65,806</b>

<b>DEMOGRAPHICS</b> <i>AMERICAN COMMUNITY SURVEY (ACS) 2016-2020</i>			
<b>Population by Gender</b>			
Male	<b>674</b>	Female	<b>596</b>
<b>Population by Age Group</b>			
Under age 5			<b>16</b>
Age 5 to 19			<b>202</b>
Age 20 to 34			<b>260</b>
Age 35 to 54			<b>301</b>
Age 55 to 64			<b>141</b>
Age 65 and over			<b>350</b>
Median Age			<b>44.1 years</b>
<b>Educational Attainment, population 25 years and over</b>			
High school graduate or higher			<b>83.8%</b>
Bachelor's degree or higher			<b>25.7%</b>

<b>INCOME, INFLATION ADJUSTED \$</b> <i>(ACS 2016-2020)</i>	
Per capita income	<b>\$28,395</b>
Median family income	<b>\$54,762</b>
Median household income	<b>\$52,619</b>
<b>Median Earnings, full-time, year-round workers</b>	
Male	<b>\$36,029</b>
Female	<b>\$28,911</b>
Individuals below the poverty level	<b>5.6%</b>

<b>LABOR FORCE</b> <i>(NHES – ELMI)</i>			
Annual Average	2011	2021	
Civilian labor force	<b>673</b>	<b>722</b>	
Employed	<b>620</b>	<b>686</b>	
Unemployed	<b>53</b>	<b>36</b>	
Unemployment rate	<b>7.9%</b>	<b>5.0%</b>	

<b>EMPLOYMENT &amp; WAGES</b> <i>(NHES – ELMI)</i>			
Annual Average Covered Employment	2011	2021	
<b>Goods Producing Industries</b>			
Average Employment	<b>n</b>	<b>n</b>	
Average Weekly Wage	<b>n</b>	<b>n</b>	
<b>Service Providing Industries</b>			
Average Employment	<b>n</b>	<b>1,496</b>	
Average Weekly Wage	<b>n</b>	<b>\$ 677</b>	
<b>Total Private Industry</b>			
Average Employment	<b>1,750</b>	<b>1,773</b>	
Average Weekly Wage	<b>\$ 476</b>	<b>\$ 722</b>	
<b>Government (Federal, State, and Local)</b>			
Average Employment	<b>156</b>	<b>151</b>	
Average Weekly Wage	<b>\$ 702</b>	<b>\$ 894</b>	
<b>Total, Private Industry plus Government</b>			
Average Employment	<b>1,905</b>	<b>1,923</b>	
Average Weekly Wage	<b>\$ 494</b>	<b>\$ 735</b>	

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

**EDUCATION AND CHILD CARE**

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

Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	<b>1</b>	<b>1</b>	<b>1</b>	
Grade Levels	<b>K 1-5</b>	<b>6-8</b>	<b>9-12</b>	
Total Enrollment	<b>124</b>	<b>74</b>	<b>85</b>	

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

2021 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing) Total Facilities: **2** Total Capacity: **71**

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

*Employer Information Supplied by Municipality*

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

COMMUTING TO WORK (ACS 2016-2020)	
Workers 16 years and over	
Drove alone, car/truck/van	<b>41.8%</b>
Carpooled, car/truck/van	<b>25.3%</b>
Public transportation	<b>.0%</b>
Walked	<b>15.7%</b>
Other means	<b>5.6%</b>
Worked at home	<b>11.5%</b>
Mean Travel Time to Work	<b>11.6 minutes</b>
<b>Percent of Working Residents: ACS 2016-2020</b>	
Working in community of residence	<b>99.5%</b>
Commuting to another NH community	<b>0.0%</b>
Commuting out-of-state	<b>0.5%</b>

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

## 2022 Vital Statistics

### Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2022

<b>Date of Birth</b>	<b>Child's Name</b>	<b>Father's Name</b>	<b>Mother's Name</b>	<b>Place of Birth</b>
02/22/2022	Colin Chen	Jain Chen	Wenjing Zheng	Littleton, NH
10/17/2022	Olive Joan Jenkins	Nathaniel Jenkins	Eunice Jenkins	Lincoln, NH

### Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2022

<b>Date of Marriage</b>	<b>Person A's Name</b>	<b>Person A's Residence</b>	<b>Person B's Name</b>	<b>Person B's Residence</b>	<b>Place of Marriage</b>
03/18/2022	Amy Leclair	Lincoln, NH	Keith R Caron	Lincoln, NH	Lincoln
06/02/2022	Alex E Tedesco	Lincoln, NH	Amber E Tamulonis	Lincoln, NH	Thornton
06/18/2022	Caitlin B Hubbard	Lincoln, NH	Daniel A Nelson	Lincoln, NH	Jackson
06/20/2022	Aloundeth Phensisouvong	Lincoln, NH	Tengmo Phommasith	Meriden, CT	Lincoln

## 2022 Vital Statistics

### Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2022

<u>Decedent's Name</u>	<u>Date of Death</u>	<u>Place of Death</u>	<u>Father's Name</u>	<u>Mother's Maiden Name</u>	<u>Military</u>
Bernard Eugene Mortz	01/18/2022	Littleton	Eugene Mortz	Florence Gately	Y
Alfred Paul Giblin	01/31/2022	Lincoln	Alfred Giblin	Edythe Bean	Y
Maria Isabell Medeiros-Araujo	02/19/2022	Plymouth	Messias De Mederosa	Simeira Pereira	N
Dirk Ernst Mahling	03/18/2022	Dover	Ernst Mahling	Sibyl Jahn	N
Gisele Surabian	04/01/2022	Lincoln	Adrien Basset	Alida Leleu	N
Brenda J Conway	04/07/2022	Portsmouth	John Conway	Lois Trudell	N
Teri A Avery	04/10/2022	Littleton	James Donahue	Mary Salem	N
Robert A Mitten	04/29/2022	Littleton	Robert Mitten	Esther Avery	N
Patrick Scott Andrews	05/30/2022	Lincoln	Bernard Andrews	Donna Gray	U
James J Ciccarello Jr	07/08/2022	Lincoln	James Ciccarello Sr	Louise Zirpolo	N
Robert E Goulet	07/10/2022	Littleton	Henry Goulet	Ramona King	N
Otto Ernest Unger	07/23/2022	Lincoln	Cury Unger	Arlevia Miller	Y
Patricia Ann Papio	08/11/2022	Plymouth	Arthur Chase	Alice Parrott	N
Marshall M Young	08/13/2022	Franconia	Millard Young	Margurite Laleme	N

## 2022 Vital Statistics Continued

### Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2022

Etienne Joseph Poirier	08/16/2022	Plymouth	Edmond Poirier	Philomene Landry	N
Craig F Warner	08/19/2022	Lincoln	David Thompson	Patricia Warner	N
Kerry John O'Connell Sr	08/22/2022	Littleton	Edward O'Connell	Edith Wollerscheid	N
Bertram E Albee Jr	08/29/2022	Plymouth	Bertram Albee Sr	Viola Labrecque	Y
Wanda L McInnis	09/13/2022	North Haverhill	John Durrell	Alice Mitchel	N
Roger L Paradis	09/16/2022	Concord	Lionel Paradis	Rolande Auger	Y
Edwin Anthony Peterson Sr	09/27/2022	Lincoln	Oscar Peterson	Rita Montagno	N
Fred Dean Robinson	10/16/2022	Lincoln	Charles Robinson	Elsie Westover	N
Beverly Jean Chase	10/23/2022	Concord	Robert Chase	Gertrude Rannacher	N
Cynthia Ann Powers	10/27/2022	Lincoln	Frank Gerrish	Theresa Scott	N

## 2022 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 2022 Town Report." A tremendous amount of thought and creative ideas are spent every year, often throughout the year, on themes and photo opportunities of events that often inspire the finished product that we can all be proud of, OUR Town Report. Thank you to our Department Heads and elected/appointed officials who diligently worked on their reports and are ALL an integral part of our community.

*"It is people coming together and working towards common goals that reaps benefits for the wellness of a community as we as for the individual members of that community."*

