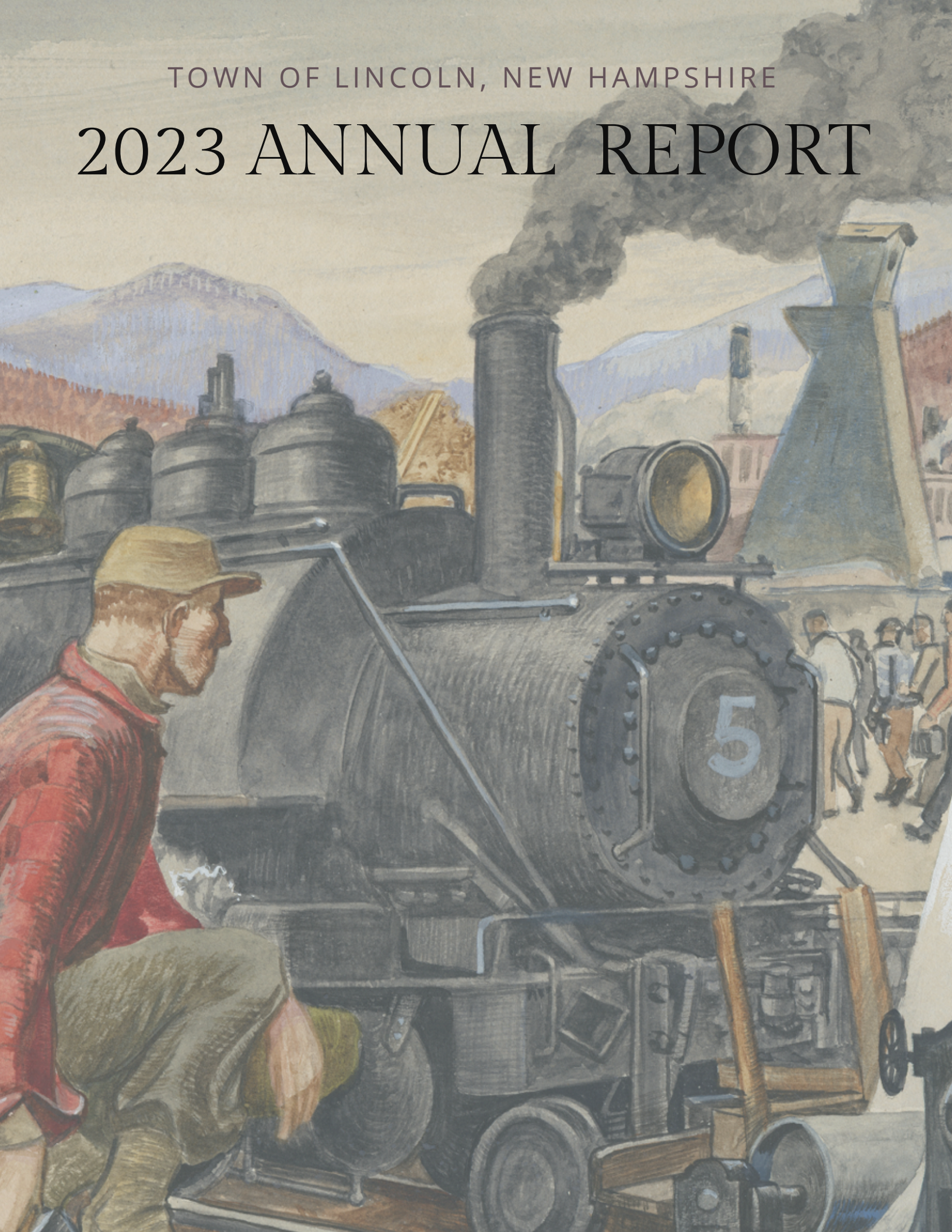


TOWN OF LINCOLN, NEW HAMPSHIRE

2023 ANNUAL REPORT



TOWN OF LINCOLN
DIRECTORY

FIRE EMERGENCY 911
AMBULANCE EMERGENCY 911
POLICE EMERGENCY 911

NH POISON CONTROL CENTER 1-800-562-8236

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

HOURS OPEN TO THE PUBLIC

Town Manager & Selectmen's Office.....	Mon. - Fri.	8:00 am - 4:00 pm
Planning & Zoning Office.....	Mon. - Fri.	8:00 am - 4:00 pm
Town Clerk.....	Monday	10:00 am - 5:00 pm
	Wednesday	10:00 am - 4:00 pm
	Friday	10:00 am - 3:00 pm
Tax Collector's Office.....	Tue. & Thur.	8:00 am - 4:00 pm
Solid Waste Facility.....	Thurs. - Tue.	8:00 am - 4:30 pm
	Wednesday - CLOSED	
Recreation Department.....	Mon. - Friday	8:00 am - 3:00 pm
Lincoln Public Library.....	Mon. - Fri.	10:00 am - 8:00 pm
	Saturday	10:00 am - 2:00 pm

www.LincolnNH.org



Town of Lincoln, New Hampshire

**HONORING THE PAST,
CELEBRATING
COMMUNITY: A
JOURNEY THROUGH
LINCOLN'S HISTORY**

Echoes of Heritage: The Lincoln Post Office Mural Project

In 1959, as preparations were underway for the construction of a new Post Office in Lincoln, a dedicated committee was convened to oversee the creation of a mural that would vividly depict the rich history of our town. Led by Rachel Adams, Katherine Henry Benedict, George Boyle, Elizabeth Doyle Canton, Mary Marden, George McGee, Mary Nichols, Mary Plummer, Ann Ramage, Alma Stanley, and Clyde W. Stewart, this committee worked diligently to ensure the mural would be a fitting tribute to Lincoln's heritage.

The task of bringing this vision to life fell to renowned artist Robert Hughes of Berlin, NH, who was commissioned by the committee to undertake the painting of the mural. After months of meticulous work, the mural was completed and installed, reflecting the essence and significance of Lincoln's past.

On Memorial Day, May 30, 1960, amidst a spirit of commemoration, the Lincoln Post Office was officially dedicated. As part of the ceremony, the two murals crafted by Robert Hughes were proudly unveiled, marking the beginning of their enduring 60-year residency.

The murals were publicly exhibited for all to admire and reflect upon in Lincoln's Post Office until 2021, at which point they were moved and remain prominently showcased in the Americana Museum at Clark's Trading Post.



Town of Lincoln



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

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

PUBLIC NOTICE

**MARCH 12th, 2024 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

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 bond articles will be limited to twenty minutes, the remain 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 statues do govern legal procedures not listed here.

In Memory of...

Ivan Strickon

July 8, 1943 — March 25, 2023

Ivan Strickon, 79, died peacefully at home in Lincoln, NH, on March 25, 2023. He was born on July 8, 1943 in Brooklyn, New York, the son of Milton and Norma (Goodhartz) Strickon. Ivan's family moved to Flushing New York a few years later. He attended Jamaica High School and graduated in 1961. Ivan joined the United States Army Reserve and was discharged in 1967. During this time, he attended the Germaine School of Photography, graduating in 1964, and the Leica Technical Photographic Program, graduating in 1966. He worked as a staff photographer at Downstate Medical Center in New York. In 1968 Ivan entered the new world of computers. He worked as a computer specialist in banking systems, first for Data Saab and then for Ericsson. In 1986 he founded his own company, IPS Technology, and continued to service his customers until his death.



In 1963, Ivan found his true calling. He joined the Flushing Community Volunteer Ambulance Corps. He worked as a driver and an attendant. He became an Advanced First Aid Instructor for the American Red Cross and worked to train others. In 1969 he attended the first EMT course offered in New York City. After he married Paula (Lightfoot) Strickon in 1974, Ivan continued to volunteer at FCVAC, but also joined and served with the Forest Hills VAC where they lived. They moved to Greenlawn, New York in 1987. It was not possible for him to join the local rescue squad, so he joined the Rotary Club and served a total of 32 years in three different clubs: Town of Huntington, Huntington Station, and Lincoln Woodstock. He served as President in each.

In 2010 he and his wife moved to Lincoln, NH. During his first month there he was approached by the Chief of the Linwood Ambulance Service to join the Board of Trustees. He did so and with much enthusiasm continued to do so until his death. He became involved with the Towns of Lincoln and Woodstock Heart Safe Community program, maintaining AEDs throughout the towns and teaching Basic Life Support/AED, First Aid, and bleeding control classes to the community. He taught his last class on February 2, 2023.

The impact of Ivan's volunteerism and passion for community will forever be remembered, from being a member of the Lincoln-Woodstock Rotary Club; Linwood Ambulance, Meals on Wheels, Ski Instructor at the Kanc Rec, Library Trustee, Ski Coach for New England Disabled Sports, and my dear friend and photography partner year after year compiling photographs and themes for the Town of Lincoln's Annual Reports.

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**TOWN OFFICERS FOR THE YEAR ENDING
DECEMBER 31, 2023**

(Includes elected & appointed officials & department heads)

Board of Selectmen

Jack Daly
(Term expires 2024)

Tamra Ham
(Term expires 2025)

OJ Robinson
(Term expires 2026)

Town Manager

Carina Park

Moderator

Robert Wetherell
(Term Expires 2024)

Treasurer

Janet Peltier
(Term Expires 2026)

Town Clerk

Kristyn Brophy
(Term Expires 2026)

Tax Collector

Kristene Klepser

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, 2023**

Administrator Assistant/ Health & Welfare Officer

Jane Leslie (Welfare Officer) - Michael Weden (Health Officer)

Supervisors of the Checklist (6-Year Term)

Patti-Jo "PJ" Ouellette (Term expires 2029)
Janet Peltier (Term expires 2024)
Susan Chenard (Term expires 2028)

Budget Committee (3-Year Term)

Tamra Ham, *Selectmen's Representative*

Term Expires 2024

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

Term Expires 2025

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

Term Expires 2026

Paul Beaudin II
Brian Gallagher
Al Poulin
Wayne Baltzer

Library Trustees (3-Year Term)

Marilyn Sanderson (Term Expires 2026)
Nancy Sweeney (Term expires 2025)
Wayne Baltzer *Appointed* (Term expires 2025)
Rosalind Lowen (Term expires 2024)
Pat Surabian *Appointed* (Term expires 2024)

Cemetery Trustees (3-Year Term)

William "Bill" Conn (Term expires 2026)
Peter Govoni (Term expires 2025)
James "Mike" Conn (Term expires 2024)

Trustee of Trust Funds (3-Year Term)

Paul Schirduan (Term expires 2026)
Herbert Gardner - *Chairman* (Term expires 2025)
Vikram Mansharamani (Term expires 2024)

District 5 Grafton County State Representative

Jerry Stringham

**TOWN OFFICERS FOR THE YEAR ENDING
DECEMBER 31, 2023**

Planning Board (3-Year Term)

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

Term Expires 2024

Paul Beaudin, II
Joe Chenard-Vice Chairman
Mark Ehrman – *Appointed Alternate*
Danielle Black – *Alternate Member*

Term Expires 2025

Steve Noseworthy
James Spanos-Chairman

Term Expires 2026

None

Zoning Board of Adjustments (3-Year Term)

Term Expires 2024

Jack Daly
Jon Ham – *Appointed Alternate*
Myles Moran

Term Expires 2025

Mark Ehrman
Susanne Chenard-*Appointed Alternate*

Term Expires 2026

Raymond D'Amante
Delia Sullivan

In Memory of...

Lutz Friedhelm Nordahl Wallem

October 16, 1932 — June 9, 2023

Lutz Friedhelm Nordahl Wallem, beloved husband, brother, father, grandfather, great-grandfather and community member, died peacefully at the age of 90 years old, on Friday, June 9, 2023, in Concord, NH with his children by his side.

Lutz lived a full and varied life. After finishing his schooling and apprenticeship in Germany, he went to Spain, and with his gift for languages, soon learned enough Spanish to play an officer in a Spanish movie. He had already received an interpreter's diploma for simultaneous translation between German and English.

From here, he decided he wanted to live the American dream and moved to the Boston area in January of 1956 where he worked successfully as an automobile salesman and dance instructor before being drafted into the US Army. By pure luck, he was chosen to serve in Frankfurt, Germany, where he served as an interpreter in the 3rd Armored Division.

It was during his time serving as a German-born US soldier in Germany that he met the love of his life, Waltraud, and decided to stay in Germany upon his Honorable Discharge in late 1958. He became the president of several Volkswagen dealerships; a Volkswagen distributorship, a Cessna aircraft agency, and a vacation home building agency, etc. He and Waltraud soon had a family with 5 children and decided to move back to America in 1974.

He once again became a businessman with many varied interests, but particularly automobile agencies, most notably Foreign Motors on Commonwealth Avenue which sold Porsche, Audi, Mercedes and BMW. Lutz was also a Paul Harris Fellow of the Rotary Club of Boston, which is one of the earliest Rotary's in the country.

After moving to South Hampton, NH and then Lincoln, NH, Lutz turned his interests to helping his community by serving on Budget, Energy and Water Conservation Committees, and as a Trustee of the Trust Funds. His long-time experience as a trustee of Beverly Hospital, 25+ years, provided a good background for these.

Lutz selflessly volunteered his time and knowledge to various committees, and contributed to fostering a sense of unity and understanding within the community he loved and served. Lutz also assisted in the final proof reading of our Town Reports prior to going to production for the past 10-years, ensuring an accurate finished product!



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 2023 saw a rise in inflation both statewide and nationally. The hot topics continue to be housing, workforce, childcare and food security. This year also saw a lot of storm damage in July and December which has required a lot of roads, bridge infrastructure and trail repair around the state.

Many of my priorities have been directed at economic development, outreach to the business community, mental health system improvement, and food security. This Councilor has been an advocate for a northern New Hampshire food warehouse to enable food pantries to replenish in a timely manner and to provide fresh produce and meats.

The Governor's Office for Emergency Relief and Recovery (GOFERR) and the Executive Council provided \$15.4 million to Strafford County to support the building of a new nursing home. Strafford County Commissioners and Legislative Delegation continue to work on the project. The Council approved the transfer of the Old Rochester Courthouse to the City of Rochester in the exchange of land on Rochester Hill Road to build a \$17.5 million Rochester District Courthouse.

The Governor's Advisory Commission on Intermodal Transportation (GACIT) had completed its work in 2023, and the NH Legislature and Governor will approve of its findings in 2024. This Councilor conducted 8 public hearings around the district to hear input from the public and regional planning commissions on transportation and infrastructure concerns.

The Governor and Council approved \$20 million of the American Rescue Plan Act to fund the community center grant program, administered through the Community Development Finance Authority. The two round programs have been completed, dozens of projects around the state have received funding and construction is ongoing.

Between January to December 2023, the Executive Council confirmed 8 judicial candidates to the Circuit, Superior and Supreme Court levels. Additionally, 3 other judicial candidates received public hearings in December and will be up for confirmation in January 2024. The Council confirmed a new Chief Justice of the Superior Court, a new Commissioner of Health and Human Services, a new Insurance Commissioner, and a new Department of Environmental Services Deputy Commissioner.

The total contract items reviewed by the Executive Council were approximately 2,919 to include 5 late items over the course of 22 meetings. Of the 231 confirmations of board and commission positions, 55 were from District 1. On July 19th the District 1 on the road meeting was held at the Rotary Arts Pavilion in Dover, NH in honor of the 400th Celebration.

The sale of the Laconia State Property is scheduled for early 2024. The Council has been an active participant with NH Administrative Services to make sure all aspects of this purchase and sales agreement is completed and thorough. State officials continue to work on retention and recruitment of businesses to our state.

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 to Director of Appointments/Liaison or call at (603) 271-2121. A complete list of all state boards and commissions are available at the NH Secretary of State website: www.sos.nh.gov/redbook/index.htm

My office is open to requests for state constitutions, tourist maps, consumer handbooks, etc. I periodically email my weekly schedule and Wrap Up Newsletter. If you would like to be included on this list, contact me at joseph.d.kenney@nh.gov. I also have an internship program for college students. My office number is (603) 271-3632. I am always available to old and new friends. Please stay in touch.

Serving you,

Executive Councilor
Joe Kenney



The Senate of the State of New Hampshire

107 North Main Street, Concord, NH 03301-4951

January 23, 2024

Town of Lincoln Board of Selectmen
c/o O.J. Robinson, Chairman
148 Main Street
P.O. Box 25
Lincoln, NH 03251

Dear Mr. Chairman:

Thank you for the opportunity to update the people of Lincoln on the work of the Legislature in Concord. It is my honor to represent the people of District 3 in the State Senate and keeping you all up to date is an important aspect of my duties as your State Senator.

In 2023, we concentrated on passing a balanced budget that protected New Hampshire families, small businesses, and our state's economy from new or higher taxes. We prioritized state spending on New Hampshire's most vulnerable populations, in health care, education, and public safety.

We also helped local taxpayers by sending a record \$260 million back to cities and towns through Rooms and Meal revenue sharing. We passed a new Student-Centered Education Funding Formula that will increase state support for public schools by \$169 million without donor towns. We dedicated more than \$50 million to local water projects, roads, and bridges. And we protected taxpayers from a \$250 million increase in the state and local obligations to the New Hampshire Retirement System.

Given this sound fiscal management, it's no accident that New Hampshire has the lowest poverty rate in the nation, 3rd lowest unemployment rate, the 8th highest median family income, and is ranked #1 for economic freedom!

New Hampshire has seen the results of open border policies as drugs flow across the southern and northern border to every community in the state. Keeping our communities safe is a top priority, which is why we have introduced bills to keep drugs and crime off the streets, institute bail reform to ensure violent repeat offenders are seen by a judge before being released and strengthen penalties for DWIs.

Finding affordable housing is not only a challenge for New Hampshire families, but an obstacle to our state's economic well-being. Building more affordable workforce housing is critical as well as supporting programs to combat homelessness. We plan to address this issue by doubling dedicated funding for the Affordable Housing Fund and making it easier for people to find housing in our state.



The Senate of the State of New Hampshire

107 North Main Street, Concord, NH 03301-4951

Town of Lincoln Board of Selectmen
Page Two
January 23, 2023

Serving as your State Senator and as Senate President remains an honor and a privilege every single day. Please don't hesitate to contact me on my cell phone at (603) 387-2365 if I can be of assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeb Bradley".

Jeb Bradley
President of the Senate

JB/mmm

Board of Selectmen's Annual Report

2023 has been a busy and productive year for the Board of Selectmen and the Town. Some of the major topics and accomplishments are as follows:

Riverfront Park / Skateboard Park:

The environmental cleanup process is taking longer than we hoped. The Town's consultants have prepared a Remedial Action Plan and are in the process of obtaining concurrence from NHDES. We are planning to submit grant applications to NHDES and the EPA Brownfields program to fund the cleanup.

The delay in this process encouraged the Board to consider other locations for the skateboard park that was proposed at this park. After considering alternate locations and getting public input, the Board decided the land at the Community Center would make a better location for the skateboard park due to being more visible in a less remote location. The Town has cleared and graded the area so the park can be constructed, all with donated funds, in 2024.

Lincoln Business Park:

In the process of creating the Business Park two decades ago, the Town wanted to restrict the lots from being used for self-storage businesses and added language to the deed restrictions that required on-site employment. The Board sought to change the restrictions to specifically restrict self-storage uses, but allow tradesmen to use the lots for a business operation base even though much of their business activity takes place off-site. This change will allow contractors, plumbers, electricians, and other trades people to operate in the business park. The public hearings on this change demonstrated strong support, resulting in the Board approving the revised restrictions. We now have one lot under contract to be sold to a long-time local residential home builder and have notified all of the local real estate agents of this change.

New Water Tank:

The Town is fortunate that the new owner of the South Peak Resort has been so cooperative in working with the Town. This is such a reversal from the previous owner who was very adversarial and brought multiple lengthy legal claims against the Town.

As part of the original approval of the development, a water tank was required to be built to serve the higher elevations of this resort. The Town needs a tank at an elevation similar to the Forest Ridge tank in order to provide sufficient fire suppression water to the whole downtown and Route 3 areas, and to be an emergency back-up supply to the Village of Loon pressure zone. We negotiated an agreement with the new owner to have the Town build a new tank that is larger and higher than what is required for South Peak. The developer has agreed to give the Town an easement for vehicle access and water pipes and to contribute the amount it would have cost him to build the required tank to the Town for the new tank. This cooperation will solve multiple water issues for the Town.

As of year-end, we have received final approval from the Forest Service to site the new tank on their land and we have signed a design contract with Weston & Sampson. The next steps are to do the core sampling and proceed with the preliminary design. Next year we will advertise for construction bids, review them, and award the construction contract. The access road and utility work will occur later in 2024 and the tank construction in 2025.

Kancamagus Recreation Area:

At a joint BOS meeting with Woodstock, the two Boards were made aware of both the operational and capital needs of the Kanc Rec area. As a result of this meeting, we set up two public meetings to seek input from interested citizens of the two Towns. Stuart Anderson did a great job moderating these well-attended meetings. While everyone at these meetings were not in agreement, all were devoted to making the Kanc a better place.

As a result of this community input, several changes have already been set in motion. The CIP committee has recommended putting \$100K into the capital reserve for the upgrades and expansion of the base lodge. The ski area hours of operation have been changed to include Friday nights. The upstairs game will be open when there is an adult volunteer available. The expanded sledding area will be open, conditions permitting.

A new storage shed has been ordered and will be available in the Spring. This will allow us to free up space in the base lodge by eliminating the need to store equipment there.

The Board was disappointed to learn that we lost two experienced employees as a result of how they have been treated by some of the local participants. As a result, this year's information sheet for ski passes and hours of operation explicitly request participants to "be kind and patient with the staff". We sincerely hope this situation is resolved with more patience, respect, and kindness.

New Police Station

The Town is moving forward with the new Police Station that was approved at the 2023 Town Meeting. The final design was completed and the construction contract was awarded to Bonnette, Page, and Stone for \$6.28M. We are anticipating another \$1M of costs related to engineering, equipment, and furnishings for the new building.

Litigation:

Chenard Junkyard case: The Courts ruled in favor of the Town and upheld a subsequent appeal. The Town has been fining Mr. Chenard \$50/day starting in June. The first invoice was approved by the Court and issued in December.

Jeanine Wood case: An out-of-court settlement was not reached. A trial is scheduled for early 2024.

Nelson Communication lawsuit: The original contractor for the West St. project is continuing with a lawsuit against the Town. Trial is scheduled for Spring 2024.

Along with all of the issues and accomplishments mentioned in this report, the Board spends much time addressing citizen concerns, employee issues, budgets and expenditures, and a multitude of other items. We strive to listen, learn, be fair, and make decisions that are in the long-term best interest of our Town. We are thankful for all the volunteers, committee members, and employees that work hard to make Lincoln such a great place to live!

2023 Town Manager's Report

I am pleased to present you with the 2023 Town Manager's Report. This past December marked my second anniversary as your Town Manager and I continue to be impressed with the dedication of the Town employees, elected officials, and volunteers who work diligently for the betterment of the community.

2023 was a busy year with many large projects getting the final push they needed to come to fruition. At the March Town Meeting, voters showed their support for two of these projects with the approval of a \$6M bond for the construction of a new Police Station and a \$2.2M bond to upgrade the Water Main along Route 3.

The new Police Station designed by Lavallee Brensinger Architects is a 14,000-square-foot building being constructed at the corner of Pollard and Mansion Hill Road. The building was designed to suit both the present and future needs of the department and includes an Emergency Operations Center, fitness room, covered carport, greater record and evidence storage areas, and better accommodations for the officers. The total project costs including design and engineering, communication and security improvements, and furnishing are estimated at \$7.2M. To help offset the cost of the new building, we applied for \$1M in Community Project Funding through Congresswoman Annie Kuster's office. We were notified this past summer that our application was selected and that we would receive the funds through a USDA Rural Development Community Facilities Grant in 2024! With the good news, the project was put out to bid this past fall, and Bonnette, Page & Stone Corp was awarded the contract. Site work began in late December and we hope to have the Police Department in their new home in late 2024 or early 2025.

The Water Main Improvement project was started this past summer with Weston Samson Engineers designing the new system and coordinating the work with the help of the NHDOT. We hope to have this project out to bid in early 2024 with construction to start in the summer.

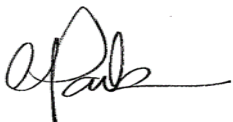
Another large project accomplished in 2023, was the installation of new energy-efficient mixers at the Sewer Lagoons. The mixers and other upgrades at the Sewer Treatment Plant were part of another grant the Town was awarded from NHDES in the amount of \$215,000.00.

Additional grants were also awarded to the Town in 2023 and are as follows:

- \$50,000.00 from NHDES to Inventory Water lines for Lead & Copper
- \$50,000.00 from NHDES for Strategic Planning for the South Peak Water Tank
- \$40,000.00 from Grafton County ARPA Funds for a Structural Analysis of the Fire Dept.
- \$26,098.00 from the Department of Justice to purchase a new Message Board and Speed Radar signs.

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

With Gratitude,



Carina Park
Town Manager

2023 EMPLOYEE MILESTONE AWARDS

On Friday, December 8, 2023, the Board of Selectmen and fellow employees and committee members honored several long-time employees of the Town of Lincoln during the Town’s Holiday Party. These employees have served the Town of Lincoln for 20+ years, and their years of service is a true testimony of their dedication and commitment to the Town of Lincoln. Congratulations to all on reaching this significant milestone in your careers!



*Ron Beard- 25+Years of Service
Lincoln Fire Department Chief*



*Joseph “JJ”Bujeaud- 25+Years of Service
Lincoln Police Department
Communications Specialist*



*Tara Tower – 25+ Years of Service
Lincoln Parks & Recreation Director*



*Dave Beaudin- 25+Years of Service
Chief Water Plant Operator*



*From left to right, Selectman, OJ Robinson, Selectman Tamra Ham, JJ Bujeaud, Recreation Director, Tara Tower, Fire Chief, Ron Beard & Selectman, Jack Daly. *David Beaudin was not present during the Awards Ceremony.*



Lincoln Police Department

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

Lincoln Police Department 2023 Annual Report

This past year proved to be an exciting one at the Police Department. We were afforded the opportunity to work on a new police station; implement a School Resource Officer, offer various trainings throughout the community, participate in grant programs, and work on the various operational moving parts known as personnel changes. We would like to thank everyone for their continued support, to include the tax payers of Lincoln, as well as Town Officials. Without this support, we would not be as successful as we are today.

There have been a lot of changes in personnel this year. In January 2023, Officer Timothy Keckler was hired and completed the 16-week full-time NH Police Academy. He graduated in June, and continued with a 12-week field training program at the department. Officer Keckler is now on his own, and has been a wonderful addition to the department.

Most of the year we were down three officers. Sgt. Joseph Deluca retired this fall after spending 17 ½ years working for the Police Department. We all wish Joe well, and hope he enjoys his well-deserved retirement. Congratulations Sarge!

We are proud to announce that Officer Brad Willey was promoted to the rank of Sergeant after a successful Sergeant's Promotional Process. We look forward to his many years of experience and leadership to help guide the department into the future. We saw Officer Greg Roberts resign in his capacity of full-time to work in the private sector. Officer Roberts continues to work part-time, which was a big help considering we were down personnel.

A School Resource Officer Assignment Process was held at the department with qualified in-house candidates. Officer Elizabeth Scrafford was chosen, and assigned to the Lin-Wood Public School as the School Resource Officer. The process was a collaborative effort involving the Lin-Wood Faculty, Students and Police Department Personnel. This successful grant position, which was approved by the taxpayers, was a welcomed addition to both the school and our staff. We look forward too many years of working collaboratively with the school.

As of this writing, two of our three open positions have been filled. We anticipate the third position being filled in the very near future. It has been challenging to find candidates who are interested in law enforcement. This seems to be a trend in most of the employee markets everywhere.

The construction of the new police department is well under way. After town meeting, we received the green light to proceed with the project. Lavalley-Brensinger Architects assisted us with the bid process to select a contractor. In October, Bonnette, Page & Stone Corporation was selected to be the contractor for the new Police Department. It has been a great learning process of what it takes to construct a new facility and all that goes into it. Upon completion, we would like to host an open house so that you may tour your police station.

We were able to secure a grant through the New Hampshire Office of Highway Safety for enforcement patrols to include; Distracted Driving, Pedestrian and Bicycle Enforcement, Speed Enforcement, DUI Enforcement, Join the Clique Campaign, U Drive U Text U Pay Campaign, as well as monies for Speed Equipment such as radar units. The total federal funds obligated to the Town for this initiative was approximately \$22,000.



Lincoln Police Department

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

We put some work into a new cruiser design. You may have noticed some of our black vehicles that have a gray and blue design. The gray outline is made of reflective material so that it will illuminate in the dark. We are very close to phasing out the white vehicles.

The department was proactive in providing CRASE trainings to local businesses throughout 2023. CRASE stands for "Civilian Response to Active Shooter Events". It is an unfortunate topic, but one that needs to be addressed. We feel that the business that participated gleaned some valuable information from the course. If you are interested in hosting this course for your business, please feel free to contact the police department.

We are going to be offering RAD trainings in the spring of 2024. RAD stands for "Rape Aggression Defense". The instructors will provide educational opportunities for women, children, men and seniors to create a safer future for themselves, where violence should not be an expected norm in our society. We will roll out this initiative on social media when it becomes available.

The mission of the Lincoln Police Department is to ensure the safety and security of every resident and visitor to the community while upholding the law fairly and justly with integrity, pride and professionalism. United in the spirit of teamwork, we endeavor to reduce the incidence of fear and crime; enhance public safety by working with the community; and promote an environment where we develop exceptional employees.

We are proud of this department, and proud to serve this community!

Sincerely,
Chad M. Morris
Chief of Police





Lincoln Police Department

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

Emergency Management 2023 Annual Report

I am glad to announce that the world of Emergency Management was uneventful in the way of disasters for 2023. We continue to work on planning and development of certain hazard situations, and look forward to running some drills in 2024. This takes participation from all public safety services to include; police, fire and ems.

It was a busy year in planning for the new police facility. We are not only talking about brick and mortar, but of plans for an emergency operations center, and what that looks like. An EOC is an area where logistics can be worked out in a static environment, away from the incident. Decision-makers can be side by side making important decisions concerning an incident or event. The facility has to be current with technology and conveniences to carry out a sustained operation if need be.

We looked at our communication's infrastructure in relation to the new police facility. A radio tower needed to be purchased for the new location. This actually bodes well for our Capital Improvement Planning for a Simulcast Radio System, which we have been working towards. Simulcasting is a way to send a transmission which can reach several tower locations and hopefully get to the receiver. Depending on the sender's location, it may hit one tower but not another. Essentially it improves the odds of sending and receiving radio communications. The first step in this project is identifying radio tower locations and connectivity. Next comes the infrastructure and obviously the cost. Part of that cost has already been budgeted for with the construction of the new facility. This will continue to be a work in progress; however, we are closer to our goal.

We are still waiting for the approval from FEMA of our Hazardous Mitigation Plan. There has been a continued back log in the approval process. Next on deck is the Emergency Operation Planning. These plans are essential for responding to and recovering from disasters within our communities. Approved plans enable us to accept federal funds if ever needed after a disaster.

We continue to offer RAVE Mobility emergency notification. If you are interested in being advised of severe weather alerts, road closures, traffic delays or area happenings, you may sign up at lincolnnhpd.org and look on the home page for RAVE Mobility and Smart 911.

Respectfully Submitted
Chad M. Morris
Emergency Management Director





Lincoln Fire Department

2023 Annual Report

Lincoln Fire Department had another very busy year responding to 258 calls for service, which is up 23 calls from last year's total, and up 75 calls more from 2021. Calls consisted of 2 structure fires; 46 motor vehicle accidents/ fires, 28 medical assists, 105 fire alarm activations, and 77 other service calls.

In the past year, we have had two members, FF Cannon Barnaby and FF Kurt Warnick successfully pass their Fire 1 Certification through the NH Fire Academy. FF Barnaby moved on right away to enroll in Fire 2, and had also successfully passed that course as well as obtained his EMT. Two of our members, FF Lizzy Bullard and FF Dylan Russell are currently enrolled in the combined FF1/FF2 course in Bethlehem, and are expected to finish in mid- June. We are proud of our members for taking the initiative to acquire the certifications to better serve the Lincoln Community.

Thanks to the support from the Lincoln residents at last year's town meeting, LFD is excited to report that we have contracted with Desorcie Emergency Products for the purchase/build of our new Engine 2. The apparatus will be a E-One brand 1,000-gallon tank/ 1,750 GPM pump/ 30-gallon foam tank with a 6-person cab. We look forward to this truck being delivered so that it can serve the Town of Lincoln for the next 15-20 years as our first due response apparatus.

Lincoln Fire would like to show appreciation this year to our partners at Linwood Ambulance Service for their dedication to this community and their willingness to assist the FD on a variety of calls. We look forward to continuing our relationship-building with them, and helping to support them when we are called upon.

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

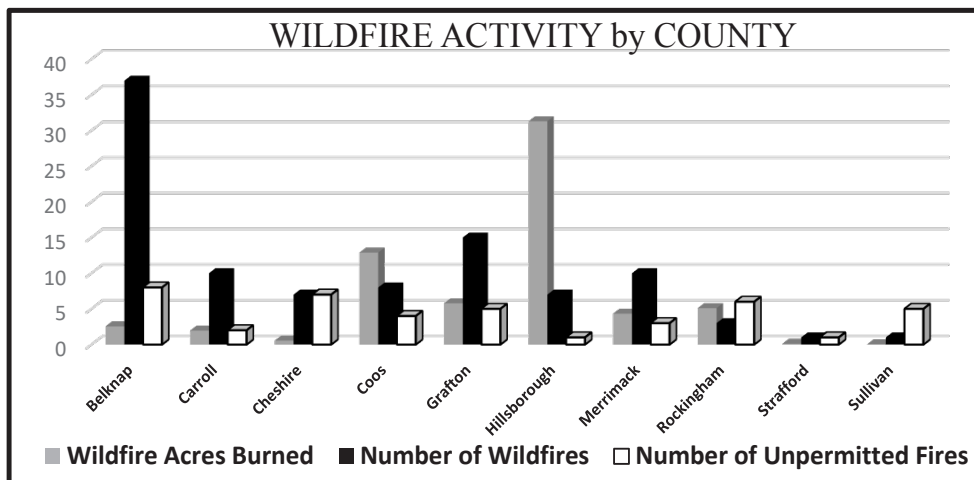
This past year we observed wet weather in late spring and throughout the summer. This led to reduced wildfire activity throughout the state and allowed many of our state firefighting resources to respond to Nova Scotia and Quebec to assist our Canadian neighbors with their record wildfire season. We were also able team up with local fire departments and provide many wildfire trainings throughout the state.

This time of year, we see fires caused 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. Even with the lower wildfire threat in New Hampshire in 2023, properties within the Wildland Urban Interface were still impacted, with 8 structures threatened and 3 destroyed by wildfires. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe! 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 2024 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdf/. For up-to-date information, follow us on X and Instagram: [@NHForestRangers](https://twitter.com/NHForestRangers)



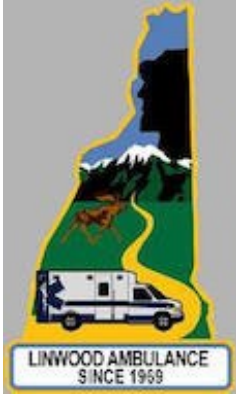
2023 WILDLAND FIRE STATISTICS



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2023	99	64.5	42
2022	59	203	48
2021	66	86	96
2020	113	89	165
2019	15	23.5	92

*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
0	0	22	3	80	4	4	10	1	2	0	4



Linwood Ambulance
Woodstock NH 03262
603-745-3904 Voice 603-745-7737 Fax
WWW.Linwoodambulance.org

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

2023 Annual Report

54 Years of Service to the Communities of Lincoln and Woodstock

In 2023 our team responded to 829 calls for service. This is 7% below last year's response level. We continue to be an all-hazards response organization responding with the local fire and police departments in a collaborative response system.

We continue to employ a call model that allows members to be in the community while being on call and respond to the station as they are needed.

Our professional mix of paid and call staff efficiently maximizes the response capability of our system. Our call staff come from home or work, dropping what they are doing, to respond to calls for service in our communities. With that said, we are always looking for new members to serve.

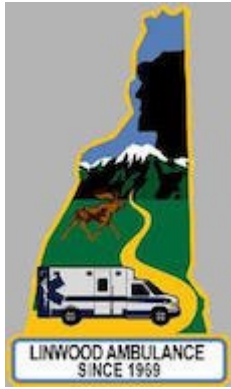
As 2024 progresses we will continue to develop ways that we can offset the cost of our organization. To date we have; utilized over \$300,000 of grant funds, implemented two new service lines, and minimized cost centers.

This past year we held a few fundraising events, most notably, the Running of the Bears 5K and the Ivan Strickon Memorial Golf Tournament. The proceeds of these events go to offset requests for money for capital purchases. We will be holding the Running of the Bears 5K again this year, come out and see us on June 30!!

We want to thank all the businesses that have donated to the service either through one of these events, another event, or directly! Without these donations, we would not be able to purchase expensive medical equipment or ambulances.

We have been very fortunate with grant funds this past year and were able to add 3 mechanical ventilators that breathe for people having difficulty. We added new CPR mannequins that have the appropriate feedback devices. We added a top-of-the-line video laryngoscope device which allows us to better serve those not breathing. Finally, we were able to purchase three new ultrasound units that will allow us to better access intravascularly and do some advanced assessments.

We continue to service Automatic External Defibrillators in our communities. We have a list of nearly 70 devices. In the last year, we have worked with the Rotary to place seven outside AED



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boxes throughout the community. We continue to offer CPR/AED and First Aid educational programs.

We are lucky to have a professional staff of 46 members who are dedicated to serving the community.

Paramedics:	15
AEMTs:	8
EMTs:	23
EMRs:	0

We have nine volunteer Board of Trustees that meet monthly. This group is instrumental in the health of the agency and in moving us forward.

We continue to work through the challenges of being a small agency but providing stellar care for the people who request or need our services. Even with limited resources, we can field multiple calls regularly to ensure the emergency medical needs of the community are met.

On behalf of the members of Linwood Ambulance and the Board of Trustees of Linwood Medical Center please accept our greatest thanks for supporting us for the past 54 years!

Respectfully Submitted,
Jon R. Bouffard, MBA, NRP, FP-C, IC
Interim Chief



2023 Health Officer's Report

I am finishing my first year as Deputy Health Officer for the Town of Lincoln.

I have learned a lot about the Health Officer's role in a community. Health Officers have the responsibility to inspect schools, daycares and foster homes, as well as enforce actions regarding waste and housing. The range of health issues can be complex such as neighborhood disputes; junk, clutter, and hoarding, rental housing standards, as well as nuisance noise, odors and waste.

This past year we have dealt with complaints including but not limited to public pools, rental housing, food and food establishments. Every complaint that was received was diligently investigated by our Health Department with the assistance of both state and local agencies. The NH Health officer Liaison Program was able to get its first full time position this year which is a huge asset to local communities. We would like to thank the NH Health Officer Liaison, Lincoln Fire Department, Lincoln Police Department and Linwood Ambulance for there assistance throughout the year.

If anyone has a health complaint or thinks they may, we encourage you to reach out to our Health Department by contacting either Health Officer Ronald Beard at 603-348-7250 or Deputy Health Officer Michael Weden at 603-575-1088.

Respectfully Submitted,

Michael Weden

Michael Weden
Deputy Health Officer



New Hampshire Health Officers Association



**WELFARE DEPARTMENT
ANNUAL REPORT 2023**



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.

A report issued from the New Hampshire Fiscal Policy Institute reported in August 2023 that New Hampshire’s lack of affordable housing is a substantial labor and economic constraint. Worker’s who cannot find or afford suitable housing are limited in their ability to move into and around New Hampshire for employment. For those with housing but with more limited means, higher housing costs can reduce a family or individual’s ability to fully participate in the economy while putting them at an increased risk for housing instability and homelessness. A 2020 U.S. Government Accountability Office report estimated a \$100 increase in median rent for an area correlated with a 9 percent increase in the homelessness rate.

Accessible and affordable housing provides stability for communities, and has been shown to positively impact children’s school performance, health, and development. Investing in effective solutions for the Granite State’s housing shortage will be critical to not only directly supporting a robust workforce and economy, but will play a key role in supporting the health and well-being of residents for generations to come.

Welfare Expenditures 2023

Welfare Assistance	Current Year Budgeted	Current Year Expenditures	Balance Remaining	Percentage Expended	Prior YTD Exp.
Rent Assistance	\$5,000	\$2,196.68	\$2,803.32	43.93%	\$820.00
Food/Medical/Etc.	\$875	\$3,586.65	(\$2711.65)	409.90%	\$1437.00
Electric Assistance	\$2000	\$0.00	\$2,000	0%	\$200.00
Fuel Assistance	\$2,000	\$50.00	\$1,950	2.5%	\$0.00
NHGAP Host Fee	\$125	\$115.99	\$9.01	92.79%	\$115.64
Total Welfare Assistance	\$10,000	\$5949.32	\$4,050.68	40.51%	\$2572.64

The current housing crisis is on the radar of many state leaders, including municipalities who all acknowledge the shortage of affordable workforce housing. Increasing both housing capacity and earning capacity – housing capacity through creative means, including through zoning and infrastructure improvements; increasing tenant staying capacity through case management and supportive housing is an investment that helps keep people where they are and will subsequently minimize the amount of assistance that our municipalities pay through local welfare. Housing in the Granite State currently falls short of needs by an estimated 23,500 housing units. By 2040, New Hampshire will need nearly 90,000 units to meet the state’s housing demands. *Costs for a single-family home in 2023 reached a median sale price of \$499k (50.9% increase from June 2020). The median monthly rental cost of a 2-bedroom apartment & utilities is \$1,764 in the Granite State (11.4% increase from the previous year). In 2023, Town Welfare assisted with cremations, rent, security, food, electric/heating assistance, rehousing in other communities, motel stays & bus tickets, just to name a few services rendered.

I would like to say a special “Thank You” to several community partners... Amir Khasanov (Holiday Inn Express); Jesse Singh (Kanc Motor Lodge), Peter Marlowe (Degmar Development Corp.), Marcus Corey and Loon Mt. Ministries, and Tracy Schamberger (the Bridge Project). My job is just a little much easier with the help of my community “friends”.

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 Officer

2023 Annual Report Town of Lincoln Department of Public Works

Winter this year was another mixed bag of multiple snow and ice events that we had to contend with. This kept us busy keeping the roads and sidewalks clear.

Spring was a busy time for the department. We did our winter sand clean up routine. We made use of the good weather days to complete our street painting. We had our roads swept, and our storm drains cleaned. We rented a machine and cleared the area at the Community Center for the future skateboard park.

Summer months were very busy for us as we were able to complete multiple projects despite the multiple rain events. We removed the old influent screen from the Wastewater Treatment Plant and installed a new unit, and got it up and running. In working with a grant from the State of New Hampshire Department of Environmental Services, we assisted in the installation of 4 new mixers at the Wastewater Treatment Plant. We installed all new conduits to power the new energy efficient units at the plant. We assisted the Recreation Department in making improvements to the sledding hill at the Kanc ski slope. We also assisted Recreation with the installation of a new snowmaking pump in the pumphouse at the Kanc ski slope. We installed a conduit for the new gate on West Street and got it up and operational. We were able to spend some time doing repairs on the granite levee, and we installed chinking stone between the granite cover stones. We spent several weeks working with New Hampshire Electric Coop as they moved some utilities on Lower Black Mountain Road which allowed us to create new drainage ditches and driveway culverts prior to the finish course of pavement.

In the fall, we were able to get a paving contractor to mill and fill School Street and Church Street, and we had the Transfer Station paved as well. We also paved a repair on the bike path near Loon Mountain, and placed the finish course of pavement on Lower Black Mountain Road. We had the contractor grind and completely rebuild the parking lot at the Kanc ski slope. We had a culvert fail on Old Airport Road, and with the help of Lincoln Trucking, we were able to replace it. We purchased a new F600 plow truck and all new plow gear for the truck, and installed it in house. We also purchased a new plow and wing for our F550.

2023 was another very productive year for the department. I would like to thank my staff for all of their hard work and dedication. I would also like to thank the residents of Lincoln for their continued support.

Respectfully Submitted,

Nate Hadaway

Nathan Hadaway
Director of Public Works
Town of Lincoln



2023 Report Town of Lincoln/Woodstock Solid Waste Facility

This year was business as usual for the facility. We processed 697.88 tons of construction and demolition material. This was down 60.25 tons from last year. We processed 138.34 tons of commingle recycling. This was down 17.03 tons from last year. We processed 923.58 tons of municipal solid waste. This was also down 66.9 tons compared to last year. We are continuing to separate out the aluminum in order to collect the revenue, and this year generated \$17,516.83. We processed 156.86 tons of cardboard, which generated a revenue of \$9,163.00 dollars. It is still very important to separate out *all* recyclables in order to keep them out of the municipal waste stream.



We had all of the brush ground up this year. John and crew have done an excellent job keeping this area clean and consolidated. We were able to get the paving contractor in this year to finish paving the rest of the area around the facility.

We will hold our bi-annual Household Hazardous Waste Day in 2024. As soon as we have date for the event, we will post it.

I would like to thank John, Russ, Larry, Joe, and Scott for their hard work, and professional service that they provide to the residents of Lincoln and Woodstock. We thank all of the residents for their support.

Respectfully Submitted,

Nate Hadaway

Nate Hadaway
Director of Public Works
Town of Lincoln





Lincoln-Woodstock Recreation Department

The 2023 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. 2023 events were the: Kanc-a-thon, Big Air Event, 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 Memorial Golf Tournament, the Halloween Candy Drive, the Annual Ski Equipment Give-Away, the Just-4-Kids Shopping event, and new this year Adult Pickleball!

Pickleball: In the winter of 2023, we offered Sunday evening pickleball to see what the community's interest was in providing this program. The interest was phenomenal! This summer, we were fortunate to be granted permission to allow residents of Lincoln and Woodstock to use the Forest Ridge Pickleball courts on Mondays and Wednesdays from 9 a.m. to 11 a.m. until October 31st. In November we increased the indoor school pickleball to Saturday mornings and Sunday evenings and worked with the Days Inn to rent their facilities on Tuesdays and Thursday evenings. The interest is still going strong!!

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 of the entrance of Loon Mtn.). This year the Adventure campers and staff installed the posts, with the storybook pages spaced out along the walk. For six weeks of the summer, the story 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. In 2023, we worked with DES to determine what they would require for site clean-up, and as 2023 comes to an end, we are continuing to apply for EPA Brownfields clean-up funds to assist with the cost of these efforts.

Father Roger Bilodeau Community Center – In 2023, the site for the LinWood Skate Park was cleared, and is ready for construction as soon as the builder has time in his schedule. Benches for this skatepark area were built and stained. Plans were finalized for new airlock entryways at the Community Center, but construction was delayed until 2024 due to extremely high costs in 2023.

Lincoln-Woodstock Community Garden- The Community Garden got a facelift with new mason blocks installed thanks to Lin-Wood Rotary's Interact group. All of the mulch from the LinWood Skate Park clearing was added to the area surrounding the community garden, and it has helped keep weeds to a minimum.

The Kanc Recreation & Ski Area – This year, thanks to the Lincoln Public Works crew, the larger sized parking lot area received a base coat of pavement, and the relocated sledding hill has been expanded to encompass the old and new areas. We added two new pickleball nets and lines to one of the Kanc basketball courts. Both courts are still set up for basketball.

Lincoln-Woodstock Community Ballfield – We contracted for field improvements this year, and the turf looks fantastic as a result. We also had the infield bleccavated this fall to remove all grass growth and smooth the infield surface.

Lin-Wood Food Pantry – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2023! Thank you to the many local businesses and residents who 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 & 4th Grade Caulder Construction team won the Lancaster tournament, the Haverhill Tournament, and the Halloween Cup tournament! These trophies are on display in the elementary school’s trophy case if you’d like to see them. The East Branch & Lincoln Trucking & Excavating 5th & 6th Grade team won the Lancaster tournament! Great job, kids and coaches!

Linwood Friends of Recreation – 2023 officers: President - Charyl Reardon; Vice-President – Deb Woodman; Treasurer – Tammy Ham; Secretary – Kara Sellingham. This group coordinates and staffs many fundraising and community events throughout the year. This year we held the Kanc-A-Thon, the Community Wide Yard Sale Map Event, the Youth Fishing Derby, The Memorial Golf Tournament, the Halloween Candy Drive, and the Just for Kids Shopping event. 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 event registrations are online at linwood.recdesk.com.

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

Special Thanks: The LWRD has a great staff of people who genuinely care about our community! I’m so thankful to all of them and their willingness to work hard to make sure that we can 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 2023 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

In 2023, The Lincoln Public Library continued its commitment to providing exceptional services, resources, and programming to our community.

Key Highlights

Our online resources saw a surge, with a 30% increase in e-book and audiobook downloads, thanks to the generous donation from the Friends of Lincoln Library of the subscription to the State Library online resource LIBBY, and a 25% rise in event attendance.

We have made great progress in collaborating with our local school to provide reading programs, and co-sponsoring a grant to bring new books to the school library as well as author events at the school. We arranged for field trips to the library to sign up the students for their own Lincoln Public Library account, many who had not been to the library.

We have expanded our collection to include authors that are more diverse and materials, aiming for inclusivity and representation.

Financial Overview

Total operating budget: \$180,271.00

Revenue sources: Government funding, Friends of Lincoln Library donations, and grants.

Expenditure breakdown: Staffing, acquisitions, maintenance, programs

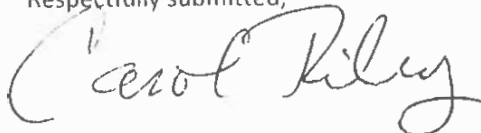
Throughout the year, the Lincoln Public Library hosted various events, including author talks, book clubs, Humanities Council programming, and cultural celebrations. Notable highlights were reestablishing our Artist Exhibitions, which the artists are on display in the library for a two-month period for everyone to enjoy. We also started a bi-monthly group for young people to enjoy the Japanese art of anime and manga. Our manga collection has grown and is enjoyed by many.

The Lincoln Public Library remains a cornerstone of our community, providing a safe space for learning, exploration, and connection. Testimonials and stories from patrons highlight the positive impact of our services on individuals of all ages.

Looking ahead to 2024, the Lincoln Public Library aims to further expand its digital resources, rebuild our very outdated website, enhance community partnerships, and continue fostering an inclusive environment for all.

We express our gratitude to our dedicated staff, volunteers, donors, patrons, and the local community for their ongoing support, making our achievements possible.

Respectfully submitted,



Carol Riley, Library Director



TOWN OF LINCOLN RIVERSIDE CEMETERY TRUSTEES ANNUAL REPORT 2023



Riverside Cemetery had 21 burials in 2023. Our Cemetery Caretaker, Peter Thompson cleaned headstones and raised footstones throughout the cemetery this year. Many thanks to Peter for the good job maintaining the cemetery and all he does to keep it beautiful.

The Trustees would like to say a special “Thank You” to all of the taxpayers for their continued support. We would also like to say “Thank You” to Public Works Director, Nate Hadaway and the Lincoln Public Works Department employees for all they do to make everything go smoothly at the cemetery.

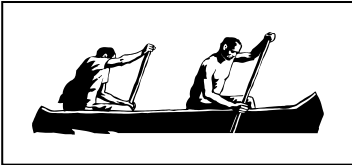
Respectfully Submitted:

James M. Conn
James M. Conn
Cemetery Trustee

Peter Govoni
Peter Govoni
Cemetery Trustee

William Conn
William Conn
Cemetery Trustee





FROM: Pemigewasset River Local Advisory Committee

SUBJECT: 2023 Annual Town Report

The Pemigewasset River Local Advisory Committee (PRLAC) is a member organization of appointed local representatives that oversees the Pemigewasset (the Pemi) River corridor (one quarter mile on either side of the river) that traverses the municipalities of Ashland, Bridgewater, Bristol, Campton, Franconia, Franklin, Hill, Holderness, Lincoln, New Hampton, Plymouth, Sanbornton, Thornton and Woodstock. 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 do not have the authority to approve or deny an application, our observations influence the action that is taken by DES.

During 2023 PRLAC's membership remained strong, and we thank your town for providing knowledgeable and engaged representatives! Their participation continues to provide valuable insight and information as we pursue our mission. 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 considerable 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 are submitted to DES. With the increase of development and infrastructure projects along the Pemi, our permit investigations have expanded dramatically. We continue to monitor individual and business growth for shoreline violations. One major concern we are still working on is the clear-cut mowing along the riverbanks by the various utility companies. We have observed that they are not leaving enough flora to keep the riverbanks stable, thus causing erosion. We continue to explore what options we have to control that process while protecting against invasive species. Although not specific to a permit application, some members did research as to the possibility of PFAS chemicals being manufactured and used in areas along the river corridor.

A number of the permit applications we received had to do with water withdrawals. Right now, the Pemigewasset River has 130 registered withdrawal users. PRLAC has seen a notable increase in withdrawal applications during this past 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. We are pleased to announce that the Pemigewasset River has been chosen with active data collection already in process. We anticipate a final report in 2026. Here is the link for further information on this program: <https://www.des.nh.gov/water/rivers-and-lakes/instream-flow>

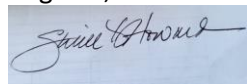
Another key role of PRLAC is its participation with the DES Volunteer River Assessment Program (VRAP), where PRLAC members tested water quality at 9 stations along the Pemigewasset and three tributaries that feed into the Pemi. Last year was the 22nd year of regular water testing at these 9 stations, 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. We are hoping to add test sites to include the river north of Thornton to Franconia Notch. 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.

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 is used to inform the public and serve as a resource for anyone interested in going forward with a project in the Pemi River corridor. During 2023, PRLAC worked diligently with Dave Jeffers and the staff at LRPC to complete the process by year's end. We are pleased to note that the approved document will be available to the public in the spring of 2024. Online access: <https://www.lakesrpc.org/prlac/prlacmgmtplan.asp>. We are extremely grateful to all who participated in the process.

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 with a Zoom option noted on the agenda. 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

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,



Sherrill D. Howard, 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 2023, the North Country Council undertook the following activities in the region:

Launched the new [website](#) in June!

Collaborated with other Regional Planning Commissions through the NH Association of Regional Planning Commissions and Director meetings in Concord.

Supported efforts and attended regional planning and municipal conferences.

Bulk ordered and distributed New Hampshire Planning and Land Use Regulation books to local land use boards (estimated savings of \$75.00 per book).

Transportation

Staff completed over 160 traffic counts during the 2023 collection season.

A major update to the Regional Transportation Plan (RTP) was approved by the North Country Transportation Advisory Committee (TAC) and Council Representatives. This update consisted of an expanded regional context, background, goals, objectives, corridor datasheets, and updated challenges & opportunities and maps section.

Staff worked with communities throughout the year on noted transportation concerns and opportunities. These included different funding options, community projects for on-call engineering support services, and coordinating meetings with local officials and other agencies.

Began the Ten-Year Transportation Improvement Plan process, including work by the Transportation Advisory Committee (TAC) to finalize the regional project priority rankings and the approval of the initial funding allocation. Two projects were submitted to the NHDOT on behalf of the region.

Staff attended 4 Governor's Advisory Commission on Intermodal Transportation (GACIT) hearings during September 2023 and presented regional projects at 3 of these meetings.

Economic Development

Coordinated 6 comprehensive Economic Development Committee (CEDS) meetings. Focusing on connecting resources in the region, learning about innovative strategies for improved economic prosperity, and sharing regional information as well as adopting [the 2023-2028 CEDS update](#) that was also adopted by the Council's Board of Directors. We welcomed the new EDA Maine and New Hampshire field representatives for a two-day tour of the region and various Economic Development projects and opportunities.

[The Regional Housing Needs Assessment](#) (RHNA) was updated and adopted by the Board of Directors. The new 5-year RHNA is complete with data, projections for the future, and, most importantly, tools! Visit our website to see more about this report!

9 communities in the region were awarded Housing Opportunity Planning (HOP) Grants for planning, demolition, and housing construction. This includes five (5) communities that have partnered with the Council to complete Opportunity Planning Grants and make regulatory changes in an effort to reduce barriers to housing production.

Staff reviewed and responded to 3 Developments of Regional Impact over the course of the year.

The Council 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 2023, the Council provided pre-project development coaching assistance to over 25 NBRC applicants, assistance to 10 new NBRC grantees in getting NTP, and technical assistance to NHBEA Capacity Consultant ADG for statewide program support to over 30 NBRC active grantees.

Continued work with 3 regional employer groups to bring employer housing conversation toward action using the NH Employer Workforce Through NHFA funding.

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

Environmental Planning

North Country Council assisted in coordinating and staffing 2 Household Hazardous Waste events for the Pemi-Baker Solid Waste District (PBSWD). There were 289 participants that brought the equivalent of 4,000 gallons of hazardous materials that were removed from the waste stream.

The Council collaborated with Saco Headwaters Alliance, NH Fish & Game, NH Geological Survey of DES and Green Mountain Conservation Group, and NH Association of Conservation Commissions for the Saco River Watershed Stream Crossing Assessment project.

Resiliency & Emergency Planning

Staff supported the development of a North Country Food and Agriculture Council made up of industry leaders, businesses and organizations who has formed a Steering Committee and hosted two annual food and agriculture summits.

Staff are facilitating the development of a North Country Climate Resiliency Resource Guide for businesses and communities through a collaborative effort the Council is providing for regional environmental, education, and outdoor organizations and businesses working on climate resiliency.

North Country Council is providing support and facilitation for the newly formed North Country Arts and Culture Collaborative that is bringing together leadership, businesses, and organizations within the Arts and Culture industry to develop a strategic plan to support the arts and the creative economy.

Mapping and Data Analysis

North Country Council developed ArcGIS Online Hubs to be a resource for the region. The Hubs offer spaces to find grants, funding opportunities, and data resources that are applicable to the North Country. Users can find funding opportunities and data resources related to community & economic development, environmental, housing, transportation, business, arts & culture, and more!

Provided mapping and data services to communities throughout the region in support of project development and funding opportunities.

CADY 2023 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 stealing the lives of 487 people in 2022. Use of addictive substances during adolescence poses serious risks of harm, including interference with brain development and significantly increased risk of addiction. We must remember addiction is a progressive disease that’s preventable. CADY works to build protective factors and reduce risk for our children and youth, and together with our community partners, we are accomplishing that important goal.

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 most recent Central NH Region Youth Risk Behavior Survey data indicates that local youth are experiencing significantly higher rates of sadness, hopelessness, and rates of suicidal ideation than previously reported in 2019. Misuse of alcohol, high-potency marijuana, vaping products, and prescription drugs are risk factors of great concern. The lack of treatment and mental health services for children in New Hampshire makes preventing the problems before they start a more urgent goal.

With your support, CADY has continued to build youth resiliency by providing asset-building, high-impact prevention programming and leadership training for hundreds of area students in grades 5-12, including Suicide Prevention Training for Central NH youth. We also continue to provide our most vulnerable youth a second chance to overcome challenges, to learn, grow and to turn their lives around through our region’s juvenile court diversion program, Restorative Justice (RJ). Many of the high-risk youth referred to RJ are already struggling with substance use disorders—this vital intervention is preventing entry to the addiction pipeline and saving lives. To provide wrap-around support, we have hired a highly qualified mental health professional to provide trauma-informed counseling to support RJ youth and their families. To learn more about our programs, please go to our website, CADYINC.ORG.

CADY believes every child deserves a promising future. That’s why we’re doing whatever it takes—every day—to help local children, especially those hardest to reach and most vulnerable. We, as trusted adults, need to work together to protect the precious years of childhood from the harms of social isolation, mental health crises, substance misuse, and addiction.

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

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.

The Grafton County **4-H** program continued to promote intergenerational activities and build a positive community of youth and older adults. In addition to the annual carved pumpkin display at the nursing home, 4-H members showcased their animals at the county complex in the Spring, giving nursing home residents the opportunity to see the animals up close and share past experiences with the youth.

Through the **Community & Economic Development** program over 150 participants from 60 NH communities in all 10 counties, including eight Grafton County communities, completed the Housing Academy training program as part of the InvestNH Municipal Planning and Zoning Grant program. Participating communities worked to assess needs, identify strategies that fit their own communities' goals and implement strategies to address the housing crisis in NH.

A 4-part twilight meeting series on high tunnel management was presented in Grafton County by the **Food & Agriculture** staff. Over 50 people attended and 17 earned two pesticide recertification credits each towards keeping their applicator licenses current. Several participants reported putting what they learned to work on their own farms.

The **Food Safety** program offered several Safety Awareness in the Food Environment classes for food service workers and NH Food Pantry workers. Workshops were also held for NH homestead food processors on how to produce homemade food in NH legally and safely. The NH Jumpstart program continued with 12 farm participants (3 in Grafton County) who made positive changes in their produce food safety activities.

Natural Resources staff developed and/or presented 20 workshops or trainings on forestry and wildlife topics. These workshops and trainings reached a total of 1,004 participants across Grafton County, including adult learners and elementary and high school students.

Several community gardens, that resulted in donations to food pantries, continued to be managed by **Master Gardeners**. Projects to promote beneficial pollinators flourished as did a project to reclaim a section of Lake Mascoma in Enfield for recreational use. A virtual Master Gardener training was also launched.

Health and Well-Being programming in Grafton County was expanded in 2023, to focus on reducing healthcare costs and boosting nutrition, physical activity, food access and mental health. New programs included Master Wellness Volunteers, Boost Your Brain and Memory for older adults, and food security screenings at OB/Gyn clinics. Positive outcomes included participants learning to save an average of \$16 more a day on food and acquiring skills to support others in crisis (including those considering suicide).

To learn more about programs and resources that are available, please visit extension.unh.edu.

Respectfully submitted by
Donna Lee
UNH Extension, Grafton County Office Administrator



THE LINCOLN POST OFFICE MURAL

Honoring the Past, Celebrating Community: A Journey Through Lincoln's History

As we delve into the intricate details of the Lincoln Post Office mural, we are immersed in a vivid visual narrative chronicling our town's rich history. Each section of these murals serves as a window into a distinct era, capturing pivotal moments in Lincoln's evolution to its vibrant identity as a quintessential small-town American community worthy of a President's visit.

From the arrival of J. E. Henry in 1892, marking the onset of significant developments, to the historic visit of President Dwight David Eisenhower in 1955, these murals encapsulate the essence of Lincoln's growth, resilience, and enduring spirit.

The story unfolds as we trace the town's transformation from a budding settlement to a bustling mill town, each brushstroke depicting the industrious spirit and community bonds that have defined Lincoln through the ages.

Join us as we unravel the extensive history depicted within each segment, illuminating the remarkable journey of our beloved town. Through these murals, we not only celebrate our past but also honor the generations of individuals whose contributions have shaped Lincoln into the cherished community it is today.





The mural commences in 1892 with a portrayal of the wood-burning engine introduced to Lincoln by J.E. Henry, sourced from his logging endeavors in Zealand, New Hampshire. Within this scene, the depicted figures symbolize the Boyle, Doyle, and Doherty families, integral members of the community who migrated from Zealand alongside the Henry operation. This imagery serves as a poignant reminder of the transient nature and inherent dangers of the logging industry, where communities thrived and perished based on the success of the logging company harvesting the region.



In the background is a steam dipper duck crane positioned on a railroad track, a pivotal element in the bustling industrial landscape of Lincoln. This mobile crane played a crucial role in the logging operations, efficiently lifting logs off flat cars and depositing them onto towering log piles near the mill pond. Among the depicted figures is Martin A. Brown, distinguished by his yellow raincoat, who served as the manager of the Parker-Young Company during this era. Additionally, members of the Stanley family are represented, reflecting their historical association with the Parker-Young Company dating back to the early 1900s. Their presence highlights the familial and community ties intertwined with the industrial endeavors that shaped Lincoln's landscape and livelihoods during this period of rapid change, growth, and development.



In this segment of the mural, two lumberjacks shown wielding a cross-cut saw and ax pays homage to the diverse workforce that fueled Lincoln's burgeoning lumber industry. These laborers symbolize the countless men, including members of the Dovholuk and Pasichuke families, who journeyed from countries such as Ireland, Poland, Russia, Lithuania, and Finland in search of employment opportunities in America. Their presence underscores the immense contributions of immigrants to the growth and prosperity of Lincoln, as well as the broader narrative of migration and opportunity that defined the American experience during this era. Through their resilience and hard work, these individuals played an integral role in shaping the cultural fabric and economic landscape of the community, leaving an indelible mark on Lincoln's history.



In this charming portrayal, Dr. Burt is shown waving from a sleigh, embodying the quintessential "horse and buggy" doctor of the early 20th century. From the 1900s to the mid-1940s, Dr. Burt tirelessly attended to the sick and infirm across the region from Thornton Gore to Lincoln, braving all manner of weather conditions to provide essential medical care to the community. In the background, a steamroller reminiscent of those operated by Billy McGee is depicted up on a hill. These steamrollers played a vital role in maintaining the winter road from the Woodstock-Lincoln town line to Lafayette Place, ensuring safe passage through the rugged terrain and harsh winters of the region. Together, these images pay tribute to the dedicated individuals who served their community with unwavering commitment and resilience, leaving an enduring legacy of compassion and service in Lincoln's history.



The panel concludes with an insight into the investment made by the Henry family in the development of the town. The modest company homes, constructed by J.E. Henry & Sons, not only provided housing for employees but also stood as a testament to the family's commitment to building the very fabric of the community. From the homes themselves to the streets they lined, every detail reflects the Henry family's dedication to fostering the growth and prosperity of Lincoln. Notably, Mr. Henry's pride in his pair of black driving horses is depicted. Alongside him, James Carey, a stalwart figure in the town's history as a Police Officer is portrayed, his authoritative presence and penchant for bellowing "Ye kids scamper!" fondly remembered by generations of residents. The mural also captures a glimpse of the verandah of the old J.E. Henry home on Pollard Road. Together, these elements serve as a tribute to the pioneers and guardians of the past, whose contributions have left an indelible mark on our community.



This second mural panel opens with a captivating visual of the "Number 5" Shay engine, a symbolic representation of the logging and paper-making endeavors that unfolded under the Parker-Young Company's stewardship. In 1917, the Henry family divested all their operations in Lincoln to the Parker-Young Company for a substantial sum of \$3,000,000. Under Parker-Young's leadership, logging activities persisted, with winter months dedicated to harvesting pulpwood sourced from their own land as well as collaborations with the Forestry Department and individual landowners. The "Number 5" Shay engine played a crucial role in navigating the challenging mountain terrain, facilitating the transportation of millions of feet of lumber and logs into Lincoln. The mill then transformed the harvested wood into paper products, leveraging a blend of human expertise and machinery, transforming two cords of wood into one ton of paper. These finished products were distributed using Parker-Young Company trucks, reaching markets far and wide. By 1960, the mill was operated by the Franconia Paper Corporation.



The mural concludes with a celebratory depiction of a pivotal moment in Lincoln's history: the historic visit of President Dwight David Eisenhower on June 24, 1955. The scene is set at the former Lincoln High School on Maple Street, where President Eisenhower delivered a memorable speech. His visit was part of a larger celebration commemorating the 150th anniversary of the discovery of the Old Man of the Mountain. Standing beside the President is his trusted Assistant and former Governor Sherman Adams, a distinguished resident of Lincoln who would later play a significant role in the development of Loon Mountain.

This momentous event marked one of the highlights in Lincoln's history, drawing attention to its significance on a national scale. Sherman Adams, in particular, played a pivotal role in facilitating the President's visit, serving as his Chief of Staff from 1953 to 1958. Adams, a former employee of the Parker-Young Company who had risen through the ranks to become Manager of Timberland Operations, was widely regarded as one of the most influential figures in American politics at the time. His close relationship with President Eisenhower underscored his considerable influence, with Eisenhower himself acknowledging Adams as "the only person who really understands what I'm trying to do..." The visit of President Eisenhower and the presence of Sherman Adams in Lincoln remain indelible moments in the town's history, highlighting its enduring significance on the national stage.

The mural panels stand as more than mere depictions of Lincoln's history; they are vibrant testaments to the resilience, ingenuity, and community spirit that have defined our town throughout the ages. From the earliest days of settlement to the bustling industrial era, each brushstroke captures the essence of Lincoln's journey, immortalizing the endeavors of those who shaped our past. These murals serve as windows into a bygone era, offering invaluable insights into the challenges and triumphs of our forebears. As we reflect upon their significance, we are reminded of the enduring legacy of our town and the profound impact of its history on our present-day community.

Today, these remarkable murals find a new home in the Americana Museum at Clark's Trading Post, where they continue to inspire and educate visitors from near and far. Here, amidst a treasure trove of Americana artifacts and exhibits, the murals take their place as cherished relics of Lincoln's past, preserving our heritage for future generations to behold and appreciate. They serve as a reminder of the richness of our town's history and the enduring spirit of its people. In this way, the murals at Clark's Trading Post ensure that the story of Lincoln lives on, captivating and inspiring all who encounter them.

THE ARTIST BEHIND THE LINCOLN POST OFFICE MURALS

ROBERT HUGHES



The Lincoln Post Office murals are a delightful hidden treasure, crafted by a nationally acclaimed New Hampshire artist, yet this two-panel mural remains largely unknown to his national audience.

Robert Hughes, a renowned artist born in 1915 in Providence, Rhode Island, embarked on a remarkable journey that would leave an indelible mark on the artistic landscape of New Hampshire. After graduating from the Rhode Island School of Design in 1939, Hughes relocated to Berlin, New Hampshire, where he began a distinguished 43-year career as an educator in the town's public schools. Alongside his teaching endeavors, Hughes pursued his passion for the arts, carving a path as a graphic designer and receiving accolades such as the John Hays Fellowship in the 1960s. His influence extended beyond his local community, with appearances on New Hampshire Crossroads and in the documentary film "The City that Trees Built," highlighting his profound impact on the region's artistic heritage.

Hughes's profound influence on the Berlin High School's Art Department culminated in his recognition as the State of New Hampshire Teacher of the Year in 1975. His artistic prowess was further celebrated by the Rhode Island School of Design, which bestowed upon him the "Alumni of the Year" award in 1989. His contributions to the arts were also honored by the State of New Hampshire, which recognized him as a Living Treasure at the biennial Governors Arts Awards in 1991. Hughes's legacy extended beyond accolades, as he actively participated in numerous Great North Woods celebrations and programs, including the North Country Chamber Players' Summer Festival and the Festival DuBois. While primarily recognized as a sculptor, Hughes demonstrated versatility across various media, including woodcuts, and his works found homes in prestigious state institutions such as the New Hampshire State Library, the New Hampshire Veterans Home, the New Hampshire State Prison, and the Coos County Courthouse.

Hughes's artistic journey extended to national recognition, with his works featured in private and public collections across New York, Connecticut, and Massachusetts. His impact transcended geographical boundaries, with solo exhibitions in New York City and Birmingham, Michigan, underscoring his enduring influence in the art world. In a fitting tribute to his talent, Hughes was selected to create an ornament for the White House Christmas Tree in 2002, showcasing his mastery in the theme "All Creatures Great and Small." His artistic legacy endures, commemorating his remarkable contributions to the cultural heritage of New Hampshire and beyond. Robert Hughes passed away on May 29, 2004, leaving behind an impressive body of work and a legacy that continues to inspire generations of artists, collectors, and enthusiasts alike.



North Country Home Health & Hospice Agency

2023 Annual Report - Town of Lincoln

North Country Home Health & Hospice Agency provides quality services that include Hospice, Home Health, Palliative, and Long-term care. Within these services we also provide nursing, rehabilitation, social services, and homemaking in 51 towns, covering all of Coos County and northern Grafton County and we've expanded our territory south to Plymouth, NH. In 2023, for the Town of Lincoln, we visited 4 patients on Long-Term Care and Palliative Care 11 times, provided Home Health services to 33 patients over 712 visits, and cared for 13 patients on Hospice Care over 250 visits. Our providers visited your friends and neighbors in your community over 970 times in 2023 to provide vital care.

Hospice Care is centered on improving the quality of life for patients and supporting their caregivers in realizing goals and wishes. Our dedicated team, including physicians, nurse practitioners, nurses, social workers, home health aides, spiritual counselors, and volunteers, collaborates with patients to manage pain, address emotional and spiritual needs, and provide necessary medications and equipment. Beyond end-of-life care, we offer family and caregiver education, short-term inpatient treatment for challenging symptoms, and bereavement counseling for surviving loved ones. Choosing hospice is not a surrender, but a decision to focus on quality of life, offering a unique, compassionate approach that diverges from the traditional medical model.

Home Health Care plays a pivotal role in addressing the growing healthcare needs of our community. Our proficient clinical team adeptly monitors health issues and delivers disease management within the familiar confines of patients' homes, mitigating the necessity for more expensive healthcare alternatives like hospitalization or long-term institutional care. With a primary focus on restoring patients to their baseline, our dedicated nursing team and therapists work collaboratively. Given the heightened strain on hospitals over the past year, we've operated at an elevated capacity to alleviate their burden, creating space for much-needed beds. This increased demand has introduced a higher acuity of Home Health patients, presenting a unique challenge that we're committed to addressing with unwavering dedication.

Long-Term Care is committed to delivering essential home health aide, homemaking, and companion services to individuals facing challenges in performing vital activities of daily living independently, including bathing, dressing, meal preparation, and household tasks. These services are particularly designed to assist those with physical, medical, or mental limitations, enabling them to maintain their independence. Our focus is to support the elderly and disabled, facilitating their ability to stay in the comfort of their homes while averting hospital readmissions and preventing the need for long-term institutionalization. By addressing these fundamental needs, we strive to enhance the quality of life for those we serve.

Our Palliative Care Program, launched as a pilot in 2019, has rapidly expanded from its initial 5 patients to now encompass 112 active patients. Distinguished by its primarily home-based approach, our Advanced Practice Registered Nurses (APRNs) and Social Workers engage with patients in their homes to delve into discussions about their serious illnesses, advanced care planning, code status, goals, wishes, and, most importantly, what holds significance for them. While the program targets individuals with serious illnesses, it doesn't necessitate terminal conditions, as Hospice does. Recognizing the broad spectrum of patients in need, especially in our service territories, NCHHHA fills a crucial gap between Home Health services for recovery and Hospice services for terminal cases. Palliative Care acts as a vital bridge, offering support for those with serious illnesses who may not be ready for Hospice services yet.

The team at the North Country Home Health & Hospice Agency, along with our esteemed Board of Directors, expresses profound gratitude to the Town of Lincoln for their unwavering support of our agency. This steadfast commitment enables us to fulfill our mission of delivering services to individuals, irrespective of their ability to pay. Our dedication extends to providing essential services in the Town of Lincoln, ensuring that clients and their families can reside in the familiarity of their homes within a safe and supportive environment. By doing so, we aim to enhance overall health outcomes within the community and uphold our commitment to fostering well-being in the lives of those we serve.

Respectfully,

Ren Anderson, Senior Manager of Philanthropy & Community Engagement

2023 Director's Report Northern Human Services-White Mountain Mental Health

Northern Human Services-White Mountain Mental Health is one of 10 community mental health centers in New Hampshire that provides an array of services to meet the mental health needs of all persons residing in Northern Grafton County and lower Coos County. As the safety net provider of mental health services for these geographic areas, White Mountain Mental Health strives to ensure that everyone in the community, regardless of income or insurance status, has access to high quality mental health services. These services include 24/7 emergency services, outpatient therapy for adults and children, psychiatric services for established clients, case management and functional support outreach services, Assertive Community Treatment (ACT) services, Supported Employment services, a 6 bed adult residential group home and three supported, short-term transitional beds available for clients in need of housing while awaiting stable, permanent, affordable housing. For those that are uninsured or underinsured, Northern Human Services offers a sliding fee scale as well as affordable payment plan options so necessary services are still accessible to individuals regardless of their ability to pay.

We continue to see a huge demand for mental health services in our catchment area that is exceeding clinic capacity; individuals experiencing acute psychiatric crises are triaged via Mobile Crisis/Rapid Response through Northern Human Services and, once stabilized, are prioritized for treatment at the closest NHS community mental health center. According to 2021 data from the National Institute of Mental Illness, it is estimated that more than one in five US adults live with a mental illness (approximately 57.8 million adults ages 18 years and older), with young adults aged 18-25 years having the highest prevalence compared to other age groups. Additionally, an estimated 49.5% of adolescents in the US have a mental illness with approximately 22.2% experiencing severe impairment and/or distress. The statistics for New Hampshire tell a similar story. 221,000 adults in New Hampshire have a mental health condition, of which 57,000 NH adults have a serious mental illness and 15,000 NH youth aged 12-17 years have depression. On average, one person in the United States dies by suicide every 11 minutes. In New Hampshire, 279 lives were lost to suicide in 2021. Providing emergency services is arguably our most important service and also the costliest and often not a reimbursable service for some commercial insurances. Every year we ask the towns that we serve for funding to help offset the costs of this incredibly important service so no one who is having an acute psychiatric emergency has to worry about cost while in crisis.

In 2023, 21 uninsured or underinsured residents of Lincoln received services from White Mountain Mental Health. Our cost for these services was \$41,653.20 of which \$4,273.20 were fees from Emergency Services. Despite the rising cost of care, we are requesting level funding from the town of Lincoln. All funds received from Lincoln go directly to Lincoln residents that are uninsured or underinsured and help us to provide needed services to the residents of Lincoln.

www.NorthernHS.org

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Town of Lincoln

Mid-State is dedicated to delivering high-quality healthcare services to the community, regardless of an individual's financial capacity. In the past period, Mid-State facilitated over **80,080 visits for 13,620 patients** through our diverse healthcare services. Local support remains crucial to ensure our ongoing assistance to all in the community, especially those that may be underprivileged and uninsured in your community.

Going beyond medical care, Mid-State provides an extensive range of services aimed at assisting patients and their families in attaining optimal health. Understanding the substantial impact of social determinants on overall health and well-being, we extend our support beyond primary care. Our comprehensive approach includes services such as transportation aid, ensuring food security, assistance with health insurance, and a host of other essential support systems for the complete health and wellness of those under our care.

Services we offer:

- Primary Medical Care for all ages including pediatrics, family and internal medicine.
- Behavioral Health Services – counseling for individuals and families
- Substance Use Disorder Treatment – including Medication Assisted Treatment for opioid dependence, and Intensive Outpatient Treatment Program
- Dental & Oral Health Care (Bristol and Littleton office)
- Dental Hygiene (Plymouth office)
- Physical and Occupational Therapy in our Plymouth Office
- Infusion Therapy Services in our Plymouth Office
- Onsite Pharmacy in Plymouth
- Financial Assistance – Sliding Fee Scale is available for all services for those eligible
- Food Assistance – through our Feed the Need program
- Enrollment Assistance for the Marketplace, Medicare and Medicaid
- Same Day Access and Acute Care
- Childcare through our Little Antlers Learning Center

Mid-State's Year in Review (July 1, 2022 – June 30, 2023)

- Number of Visits:
 - Medical: 32,943
 - Dental: 4,954
 - Behavioral Health: 7,861
 - Telehealth: 3,705
 - Transportation: 1,021

Town of Lincoln Usage Statistics (July 1, 2022 – June 30, 2023)

- Total number of patients served: 238

Planning and Zoning Department Annual Report for 2023

The year 2023 was challenging for the Planning Board (PB) and the Planning & Zoning Department. Business slowed down a tad for the Zoning Board of Adjustment (ZBA). In 2023 the PB had 22 scheduled meetings (1 cancelled) and the ZBA had 3 meetings.

Ongoing COVID Impact:

On May 11, 2023, the “Federal COVID-19 Public Health Emergency (PHE)” (i.e., 2020 COVID-19 coronavirus pandemic) was considered “over”. However, COVID-19 viral infections continued throughout 2023 and into 2024. During 2023 and into 2024, 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. Various staff and board members continued to experience bouts of COVID over the course of the year, some more than once.

In NH, COVID deaths were no longer tracked by municipality, but rather by county. Positive COVID test results are no longer reported regularly. As of the end of May 2023, the death toll due to COVID in Grafton County for the first five months of the year was 108 deaths for the 23,510 reported cases of COVID.

In Grafton County, during *one week* between December 31, 2023 and January 6, 2024

- 15.7% was the reported COVID Test positivity rate;
- 67% increase in hospital admission due to COVID;
- 21,511 hospital admissions; and
- 79 reported deaths due to COVID.

Through 2023 and into 2024, PB 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 in 2022, all PB and ZBA meetings continued as hybrid meetings. The NH State statutes require a quorum of the members of both the PB and ZBA 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 also 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 no longer limited to 6 to 8 participants, however, social-distancing was still suggested by the seating arrangement.

Again, 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.

New Hampshire Housing Market Impact Post-Covid

As reported last year, the COVID pandemic triggered a housing boom all over the country last seen in 2006; however, this time the mortgages were stricter, mortgage rates were significantly higher, down payments were higher and a tight supply supported higher prices.

Even though in 2023 the COVID pandemic was “over”, the influx of out-of-state homebuyers did not abate. In 2023 New Hampshire led the nation in home price growth. New Hampshire saw the highest home price growth in the entire country from August 2022 to August 2023 at 9.4%. The top 10 states with the highest year-over-year increases in their home prices included four other New England states. The rest of the top 10 states were Maine (8.9%), Vermont (8.9%), Rhode Island (8.4%), New Jersey (8.1%), Connecticut (8.1%), Wisconsin (7.0%), Missouri (6.7%), Indiana (6.6%), and Ohio (6.0%).

Nationally, from August 2022 to August 2023, home prices rose by 3.7%, which means that New Hampshire home prices which increased by 9.4%, increased by more than double the national average of 3.7% as of August 2023.

According to the September 12, 2023, NH Business Review, the real estate market will continue to be a sellers’ market for the foreseeable future. Home prices statewide were still high compared to a year ago, and the supply of

houses for sale was still critically low. Ben Cushing, president of the New Hampshire Association of Realtors (NHAR) said, “Values are increasing in some segments of New Hampshire; however, we are seeing some segments cooling in the market with homes staying on the market a little longer than before.”

NHAR data for August 2023 supported this assertion:

- Generally, 5 to 6 months of housing inventory is considered to be a “normal” or “balanced market”. Housing supply measure was up from a year ago when it increased from 1.7 months of housing inventory to the current 1.8 months.
- Days on market increased slightly from 19 days in August 2022 to 20 days in August of 2023. According to Zillow, the average time it takes to sell a house in the U.S. is 55-70 days.
- Median sales price for a single-family home in NH was \$490,000, just below the all-time record high of \$499,500 set in July 2023, but still 8.9% higher than it was in August 2022.
- House prices vary county to county.
 - Rockingham has the highest median price for a single-family home at \$628,000.
 - Coos has the lowest median price for a single-family home at \$227,500.
 - **Lincoln’s median sale price for a single-family home was \$515,000 in December 2023, down 22% from November 2023 of \$628,300 when it was higher than Rockingham’s median prices in August of 2023.**
- Mortgage Rates increased, however, according to Freddie Mac records and Bankrate’s latest survey of the nation’s largest lenders:
 - **2021** – Mortgage Annual Percentage Rate Average was 2.96%
 - **2022** – Mortgage Annual Percentage Rate Average was 5.34%
 - **2023** – Mortgage Annual Percentage Rate Average fluctuated within the range of 6% to 7.23%, for 30-Year Fixed Mortgage Rate
 - **2024, January 26** – Mortgage Annual Percentage Rate Average for a 30-Year Fixed Mortgage is 7.01%
 - **2024, January 26** – Mortgage Annual Percentage Rate Average for a 30-Year Fixed Remortgage is 7.20%
 - **2024** – Fannie Mae’s August 2023 economic forecast for 2024 predicted that the federal funds rate will fall to 4.4% by the end of 2024, and mortgage rates will follow suit and finish the 2024 year at 6%

New Hampshire Real Estate Market Heated: Predictions for 2024

New Hampshire Association of Realtors (NHAR) says the NH Real Estate market is cooling slightly in some areas.

- September 2023 – Median home sale price in NH rose 10.8% Year-Over-Year (YoY) from \$424,000 in September 2022 to \$470,000 in September 2023.
- December 2023 – Home prices overall in NH were up 5.1%, compared to home prices in December 2022.
- December 2023 – Number of NH homes sold was down 11.3% compared to number of NH homes sold in December 2022. There were 1,246 NH homes sold in December 2023, down from 1,405 NH homes sold in December 2022.
- December 2023 – Number of NH homes listed on the market declined by 22.8% from 1,762 in 2022 to 1,361 homes in 2023, with only 2 months of supply.
- December 2023 – Mortgage interest rates were at record highs, with few home buyers. But the inventory was so low that 53.8% of homes sold above the list price.
- December 2023 – NH homes continued to sell at high prices through December of 2023.

- Again, Lincoln’s median sale price for a single-family home was \$515,000 in December 2023, down 22% from November 2023 of \$628,300.

Resident Concerns About Long Term Housing

The NHAR’s latest data follows after the publication of two surveys that show just how pressing the housing issue for residents of New Hampshire.

- August 28, 2023 University of New Hampshire Survey Center survey results reported Housing is the most important problem facing the Granite State by a wide margin.
 - 27% of those surveyed cited housing as their top concern
 - 13% cited cost of living;
 - 9% cited drugs/addiction;
 - 8% cited homelessness;
 - 7% cited jobs/economy;
 - 2% cited lack of workforce; and
 - 1% cited healthcare.
- 2023 Saint Anselm College Center for Ethics in Society survey results reported:
 - 78% of New Hampshire voters think that their communities need more affordable housing to be built.
 - “Young people were especially sensitive to the housing crisis: notably, not a single voter under 35 disagreed with the ‘more affordable housing in my community’ position,” the center said in its analysis of the data.

Disruption in the Global Supply Chain Impact

- **Skilled Construction Labor Shortage:** Since COVID, the construction industry has been struggling with increased demand due to a shortage of skilled personnel and resources. During the pandemic construction employees were laid off or left the field. When construction resumed, it was difficult to rehire skilled construction labor and therefore there are skilled construction labor shortages.
- **Construction Building Materials Shortage:** Global imports account for around 30% of building needs in the construction industry. During the pandemic the number of global importers declined. Add to that the disruption in the global supply chain described below. The building materials supply chain does not have enough material to meet demand, resulting in a construction materials shortage. Consequently, prices for construction products soared during the pandemic and have remained high.
- **Disruption in the Global Supply Chain:** The impact of disruptions in the global supply chain was still evident here in Lincoln during 2023.
 - March 2021 Suez Canal Obstruction when one of the world’s largest ships ran aground in the canal reducing roughly 12% of the global trade, causing an impact that is expected to last years.
 - October 7, 2023 added the Israel-Hamas War in Israel and Gaza which causes significant numbers of container ships to be rerouted from the Suez Canal around southern Africa to avoid Houthi attacks on the western coast of Yemen which also impacts goods flowing through the Suez Canal.
 - August 9, 2023 shipping vessel pile up in the Panama Canal caused by a drought to Panama caused by El Nino weather phenomenon, reducing the water flow in the Panama Canal. The drought has reduced the number of ships that can pass through the Panama Canal by 36%, impacting the global supply chain. The drought is expected to continue until the rainy season starts in mid-2024.

These disruptions continue to provide challenges for contractors in Lincoln attempting to purchase building materials and supplies to finish their buildings. Some building supplies were still 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. In addition, the increased cost of borrowing put a few of the approved projects on hold temporarily.

As in 2022, in 2023 contractors were under pressure from their clients to hurry up and get houses 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/Code Enforcement Officer 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

COVID and the challenges to the global construction materials, labor and supply chain had a cascading impact on affordable housing, work force housing and residential housing in general and on long-term residential housing in Lincoln in particular.

In 2023 the trend from 2022 continued, purchasers who contacted the Planning Office indicated they purchased a single-family residence to be converted to a second home to either (1) become a safe refuge from urban areas where purchasers lived (and where the coronavirus was more transmissible); or (2) become a source of substantial Short Term Rental income. Again, a number of buyers do not intend to ever visit Lincoln themselves; they are simply “investors”. A significant number of buyers paid cash with no mortgage. Consequently, a significant portion of the demand on Planning staff in 2023 was related to buyers who wanted information about their investments, either prior to or subsequent to making that investment.

Site Plan Review Applications and Subdivision Applications were processed and Land Use Permits were issued. However, those applications were quickly replaced with new applications. Consequently, after getting “caught up”, the back log remained relatively steady at about 16 Land Use Permits pending at any one time. In addition, several subdivisions were hanging fire at the same time in various stages of completion for months. Those challenges were not limited to Lincoln; other NH municipalities had the same experience.

Actions by Planning & Zoning Department

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

2022	2023	Planning Actions
6	14	Complaints (some of which came before the Planning Board) General complaints became too numerous to track separately. Many complaints were not logged this year, but rather complaints were addressed as part of the permitting process to issue an eventual permit or Cease and Desist in follow-up.
24	17	Conceptual Presentations
3	8	Demolition Permits Applications Submitted/ Follow-up/ Requests for Waiver/ Granted/ Denied /Approved with Conditions & Inquiries/ Enforcement
0	0	Developments of Regional Impact Includes cell towers in other towns abutting Lincoln. Land Use Permits were issued to add onto existing cell towers, but no new cell towers were permitted. A few notices for cell towers from neighboring towns were received, but the PB did not find those towers negatively impacted Lincoln.
1	2	Driveway Permits – not related to Land Use Authorization Permits (LUPs). We no longer track driveway permits separately, as driveway permits are generally part of the permits issued for new LUPs. If the Driveway Permit is NOT related to an LUP to build a new structure, those permits are tracked separately and show up in this tally)
41+	30+	Inquiries Requiring Significant Research – became too numerous to track separately.

		Paper & digital files created in response to inquiries later were made part of LUP or SPR files or SUB files.
*	*	Land Use Compliance Certificates and Outstanding LUCCs (2014-2022). *In 2023, LUCCs were no longer tracked separately – LUCCs are part of LUP process. Some LUCCs have been outstanding for years.
72	67	Land Use Permit Applications Granted/ Withdrawn/ Denied/ Referred to ZBA. Many Permits issued in prior years are still pending matters in 2024 because the buildings were not complete or no Construction Control Affidavits had been submitted and thus, no LUCC had been issued until 2023 or 2024.
17	*	Shoreland Protection Act Permits – received from State of NH. *No longer tracked separately. Made a part of the LUP permit process for impacted properties.
5	5	Sign Permits (SP) Applications Submitted/ Reviewed/ Granted/ Denied/ Sent to ZBA
21	13	Site Plan Review (SPR) Applications Applications Submitted/ Follow-up/ Extension/ Requests for Waiver/ Enforcement/ Submitted but then Withdrawn
5	4	Special Event Permits Applications Submitted/ Follow-up/ Requests for Waiver/ Enforcement/ Submitted but then Withdrawn
2	0	Waiver of Stormwater Management Ordinance Applications Submitted/ Follow-up/ Submitted but then Withdrawn
6	9	Subdivisions (SUB) Applications Submitted/ Follow-up/ Requests for Waiver/ Granted/ Denied /Approved with Conditions & Inquiries/ Enforcement
4	3	Transient Vendor Permits – Granted/ Denied /Approved with Conditions & Inquiries
3	2	Voluntary Lot Mergers Applications/ 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)
1	1	Alteration of Terrain Permits
2	1	NH Department of Environmental Services Matters (NH DES)
2	2	Logging without an Intent to Cut – These complaints are referred to the State of NH
386+*	245+*	Short Term Rentals (STRs) In 2022, 386 STRs were registered. In 2023, only 245 STRs were registered. In 2023, 716 STRs were identified by Granicus as listed on Short Term Rental digital platforms, but only 245 of those were registered; 471 STRs listed on Short Term Rental digital platforms were <i>not</i> registered. Complaints & Issues associated with STRs – Too numerous to count*
0	1	Waiver of Dimensional Requirements in Village Center (VC) District
2022	2023	Zoning Board of Adjustment Actions
6	3	Zoning Board of Adjustment Matters/ Continuations from prior years
1	0	Zoning Verification Letters

Planning Board

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

March 14, 2023 Annual Town Meeting voted to adopt the following two (2) amendments to the Land Use Plan Ordinance:

**Article 02: 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?

Note: The new FEMA Flood Maps were finally adopted and became effective as of February 8, 2024.

Article 03: 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.

2024 –Amendments to the Land Use Plan Ordinance (LUPO) in 2024 Completed!
Updated FEMA Flood Insurance Rate Maps (FIRMs) And Flood Insurance Study (FIS) Received
No Ballot Vote Required!

In January 2024, Lincoln received from Federal Emergency Management Agency (FEMA) the updated new Flood Insurance Rate Maps (FIRMs) and Flood Insurance Study (FIS) as part of the Pemigewasset River Watershed that will become **effective on February 8, 2024**. Lincoln has been waiting for these updated maps since prior to 2015! The NH State Legislature passed a state statute enabling affected municipalities to adopt the regulation changes and the updated maps prior Town Meeting so Zoning Amendments enabling the adoption of those updated maps do not have to appear as a warrant article and be voted on by ballot at this Town Meeting. As part of FEMA’s mapping process, all NFIP communities must have compliant floodplain regulations and must adopt the new FIRMs and FIS prior to them becoming effective. The State of NH sent us the list of tasks, and we are happy to announce that your municipality did what was required to have compliant regulations and to adopt the new FIRMs and FIS.

2024 – Proposed Amendments to the Land Use Plan Ordinance (LUPO) in 2024

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 12, 2024.

Article 02 Explanation:

The Planning Board is concerned about the increasing density of development for property along Main Street/NH Route 112//Kancamagus Highway. The Planning Board is trying to shift the development away from Main Street/NH Route 112//Kancamagus Highway and towards US Route 3/Daniel Webster Highway. The Planning Board did this by loosening some restrictions along US Route 3/Daniel Webster Highway and tightening a few restrictions along Main Street/NH Route 112//Kancamagus Highway.

First, the Planning Board proposed taking the existing lots that were in the General Use (GU) District and created two (2) different General Use (GU) Districts by changing the characteristics of the General Use (GU) District in different parts of Town.

Article 02: Planning - Create two (2) General Use (GU) Districts by changing the characteristics of the General Use (GU) District in different parts of Town. Amend LUPO, Article VI District and District Regulations, Section A *Districts*:

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 create two (2) General Use (GU) Districts by changing the characteristics of the General Use (GU) District in different parts of Town and amend LUPO, ARTICLE VI DISTRICT AND DISTRICT REGULATIONS, Section A. *DISTRICTS* and Section B *DISTRICT REGULATIONS* as follows:

A. General Use Downtown (GUD)

Along both ends of Lincoln Village along Main Street/NH Route 112/Kancamagus Highway and along both sides of East Branch Pemigewasset River.

1. Business Uses like (a) Manufactured Housing Park; (b) Motor Vehicle Sales & Service; and (c) Gas/Fuel Sale & Storage are permitted by Special Exception.
2. Industrial Uses like (a) Earth, Gravel & Stone Removal; and (b) Manufacturing Other than a Home Business are permitted by Special Exception.
3. Industrial Uses like (a) Junk Yards and (b) Bulk Storage/Warehousing are not permitted.
4. Change the Dimensional Setback Requirements for an Accessory Building by increasing the rear setback from five feet (5’) to ten feet (10’) and the side setbacks from five feet (5’) to ten feet (10’).

B. General Use Route 3 (GU3)

Along portions of Connector Road & US Route 3/Daniel Webster Highway & Connector Road and Liberty Road

1. Business Use – Campgrounds are permitted without a Special Exception.
2. Change Dimensional Requirements:
 - a. Reduce Minimum Lot Size for Duplex from twenty-two thousand five hundred square feet (22,500 SF) to fifteen thousand square feet (15,000 SF) with a maximum of three thousand square feet (3,000 SF) of total living space, otherwise, Minimum Lot Size for Duplex is twenty-two thousand five hundred square feet (22,500 SF).
 - b. Reduce side and rear setback requirements, staying with 15-foot setbacks in front, but reducing sides and rear setbacks from 15 feet to 5 feet.
 - c. Increase the Percentage of Maximum Lot Coverage from 70% to 75%.

(Recommended by the Planning Board)

Article 03 Explanation:

Then with the same goal in mind, the Planning Board proposed a few changes to the Village Center (VC) District which is located along the Main Street portion of NH Route 112/Kancamagus Highway.

Article 03: Planning - Changing some characteristics of the Village Center (VC) District. Amend LUPO, Article VI District and District Regulations, Section A Districts:

Are you in favor of the adoption of Amendment No. 03 as proposed by the Planning Board for the Town Zoning Ordinance known as the “Land Use Plan Ordinance” (LUPO) changing some characteristics of the Village Center (VC) District and amend LUPO, LUPO, ARTICLE VI DISTRICT AND DISTRICT REGULATIONS, Section B *DISTRICT REGULATIONS*, as follows:

Revise Characteristics of **Village Center (VC) District**

- Veterinarian & Dog Kennels are permitted by Special Exception where formerly prohibited.
- Industrial Uses like Manufacturing Other than a Home Business is permitted by Special Exception where formerly prohibited.
- Industrial Uses like Bulk Storage/Warehousing are not permitted where formerly prohibited.
- Change the Dimensional Setback Requirements for an Accessory Building by increasing the rear setback from 5 feet to 10 feet and side setbacks from 5 feet to 10 feet.

(Recommended by the Planning Board)

Article 04 Explanation:

The Planning Board also proposed duplicating the definition of “Useable Space” found in the rear of the LUPO under ARTICLE VIII BOARD OF ADJUSTMENT, Section A. *BOARD OF ADJUSTMENT* (related to appeals for a Special Exception) and adding it to the front Section of LUPO where most of the other definitions are located. The Planning Board also recommends duplicating the rest of the text describing the criteria for a “Site Shall Be Suitable for Proposed Use, Structure or Development” and putting that text in the front of the LUPO ARTICLE VI, DISTRICT AND DISTRICT REGULATIONS, Section B. *DISTRICT REGULATIONS*. Paragraph 4. Lot and Lot Coverage Requirements so people can find it.

After Town Meeting, the Planning Board will take appropriate steps to include it in Site Plan Review Regulations and Subdivision Regulations where it will be easier to find and access as recommended by the Town Attorney. There is no change in what is required. The standards will be easier to find and access.

[Note: The definition and standards for “Adequate Useable Space” are already in Article VIII Board of Adjustment, Section A. Board of Adjustment related to appeals for a Special Exceptions. This move makes the standards easier to find within the 100+ page document.] (Recommended by Town Attorney).

Article 04: Planning – Duplicate Portions of Useable Space & Suitable Site

Are you in favor of the adoption of Amendment No. 04 as proposed by the Planning Board for the Town Zoning Ordinance known as the “Land Use Plan Ordinance” (LUPO) to:

1. Duplicate the definition of “Useable Space” as set forth in LUPO ARTICLE VIII BOARD OF ADJUSTMENT, Section A. *BOARD OF ADJUSTMENT* related to appeals for a Special Exception and add it to the definition section of the LUPO ARTICLE IV DEFINITIONS.
2. Duplicate the text for “Site Shall Be Suitable for Proposed Use, Structure or Development” as set forth in ARTICLE VIII BOARD OF ADJUSTMENT Section A. *BOARD OF ADJUSTMENT* related to appeals for a Special Exception and add it to ARTICLE VI, DISTRICT AND DISTRICT REGULATIONS, Section B. *DISTRICT REGULATIONS*. Paragraph 4. Lot and Lot Coverage Requirements and Standards.

(Recommended by the Planning Board)

Article 05 Explanation:

The Planning Board proposed adding a definition of “Dwelling Unit” as the current LUPO does not have a definition.

The Planning Board also proposed changing the current definition of “Multi-Family Dwelling” to make it clear that the units were required to be part of one structure and not separate structures.

- From: “A structure or combination of structures on a single parcel of land containing three or more housing units whether for rental, condominium ownership or other form of occupancy”.
- To: “A building containing three or more separate dwelling units”.

Article 05: Planning – Add Definition and Change Definition

Are you in favor of the adoption of Amendment No. 05 as proposed by the Planning Board for the Town Zoning Ordinance known as the “Land Use Plan Ordinance” (LUPO) to as the following definitions to LUPO, **ARTICLE IV, DEFINITIONS:**

- **Dwelling Unit**– A building or portion thereof providing complete independent living facilities for one or more persons, including permanent provisions for living, sleeping, eating, cooking and sanitation. This use shall not be deemed to include such transient occupancies as hotels, motels, rooming or boarding houses.
- **Multi-Family Dwelling:** A building containing three or more separate dwelling units.

(Recommended by the Planning Board)

Article 06 Explanation:

On December 13, 2023, Planning Board approved a minor subdivision (a/k/a Lot Line Adjustment [LLA] or Boundary Line Adjustment [BLA]) to adjust the rear boundary line between the following two (2) properties owned by Thomas P. Tremblay, Trustee of the Thomas P. Tremblay Revocable Trust, PO Box 235, Lincoln, NH 03251-0235:

Properties:

- (1) 189 Main Street (Map 117, Lot 004)
 - a. Property is located within the General Use (GU) District and is 0.77 Acres or 33,541 SF.
 - b. Lot has 2 structures on it – 1 structure with a restaurant/take out business f/k/a as “Half Baked, Fully Brewed” and a 2nd structure with a mixed use – a Single-Family Residence upstairs and a Coldwell Banker Real Estate Office on the ground floor.
- (2) 19 Louann Lane (just changed to 3 Meadow Lane) (Map 117, Lot 017)
 - a. Property is located within the Rural Residential (RR) District, is 0.46 Acres or 20,038 SF.
 - b. Lot has a single-family residence with an attached garage on the lot.

Tremblay’s two (2) lots share a rear boundary line. BLA shifted rear boundary line of 189 Main Street slightly towards Main Street, giving the rear lot (189 Map Street) (Map 117, Lot 017) an additional 0.04 Acres of land increasing the size from 0.46 acres to 0.50 acres and reducing the size of 189 Main Street (Map 117, Lot 004) from 0.73 Acres to 0.69 Acres. This leaves a slice of land 5 feet wide on the west end and 15 feet wide on the east end with a General Use (GU) District designation. With a couple of exceptions, the entire Village Center (VC) District is the area the follows the property boundary lines for the “front lots”. Tremblay and the PB would like Zoning District Boundary Line to align with adjustment in property boundary lines.

The zoning scheme in the Village Center (VC) District along Main Street/NH Route 112/Kancamagus Highway for most of the lots followed the property boundary line for the parcels in front. When Tremblay was granted the boundary line adjustment, the zoning district lines between Village Center (VC) where his business was located and the Rural Residential (RR) District where his home is located was no longer lined up. The Planning Board recommends that the Town Meeting adjust the zoning district designation to comport with recent minor boundary line adjustment between the two (2) adjacent lots owned by Thomas Tremblay, Trustee.

Article 06: Planning – Adjust Zoning District

Are you in favor of the adoption of Amendment No. 06 as proposed by the Planning Board for the Town Zoning Ordinance known as the “Land Use Plan Ordinance” (LUPO) **ARTICLE VI, DISTRICT AND DISTRICT REGULATIONS, Section A. DISTRICTS** which says: *“These Districts, as established, are shown on the “Lincoln Zoning Map” which is hereby declared to be a part of this Ordinance.”*, to adjust the “Lincoln Zoning Map” by adjusting the location of a Zoning District line between the General Use (GU) District and Rural Residential (RR) District to align with a minor subdivision (a/k/a Boundary Line Adjustment [BLA] or Lot Line Adjustment [LLA] for Thomas P. Tremblay, Trustee, approved by the Planning Board on December 13, 2023, between 189 Main Street (Map 117, Lot 004) and 19 Louann Lane (just changed to 3 Meadow Lane) (Map 117, Lot 017).

(Recommended by the Planning Board)

Copies of all of the proposed changes is available to you digitally upon request and posted on the Town Website (www.LincolnNH.org). Hard copies are available in the Town Offices upon request.

Zoning Board of Adjustment

In 2023, the ZBA held three (3) hearings for variances. Comparing 2023 to 2022, 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 2024 Capital Improvement Plan Committee (CIPC) consisted of (1) Chair, Planning Board Representative Paul J. Beaudin II, (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 Rebecca (Becky) Farnsworth and Planner Carole Bont. Various Department Heads also attended to present their CIP requests and to offer assistance.

The CIPC had eight (8) working sessions. The last meeting was held on October 24, 2023. The CIPC also met with the Planning Board two (2) times to present the CIP. On November 21, 2023, the Planning Board held its final Public Hearing and voted to adopt the CIP for 2024. Thank you to everyone who worked on this time-consuming project.

The 2024 CIP report can be viewed in its entirety at www.lincolnnh.org. Hard copies are also available at the Town offices.

Economic Development

1. Economic Revitalization Zone (ER-Z)

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, with the goal being to revitalize US Route 3 by bringing additional employment to our town and broadening our commercial tax base. ER-Zs are administered exclusively by the State of NH 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.

2. Federal Opportunity Zone Designation

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. Opportunity Zones were created under the Tax Cuts and Jobs Act of 2017 (Public Law No. 115-97). Thousands of low-income communities in all 50 states, the District of Columbia and five U.S. territories are designated as Qualified Opportunity Zones. The Town of Lincoln was one of those communities. Taxpayers can invest in these zones through Qualified Opportunity Funds. The Tax Cuts and Jobs Act of 2017 established Opportunity Zones as a mechanism to provide tax incentives for investment in designated census tracts. Investments made by individuals through special funds in these zones would be allowed to defer or eliminate federal taxes on capital gains. No new Opportunity Zones will be designated in the interim, barring reform of the program from Congress.

3. Lincoln Business Park Lots

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. In 2023, the Town BOS signed a purchase and sale agreement with Kurt O’Connell d/b/a O’Connell Builders for O’Connell to purchase Arthur Salem Way Lot 2 (Map 109, Lot 018) (0.47 Acres) in the Lincoln Business Park (a/k/a “Lincoln Industrial Park”). The Town accepted O’Connell’s offer and the closing will take place later in 2024. 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

A HISTORY OF THE BOSTON POST CANE

Lincoln's Eldest Resident Celebrates Her 101st Birthday!



Tracing the Origin of a 114-Year-Old New England Tradition.



On August 2, 1909, Edwin A. Grozier, the Publisher of the esteemed Boston Post newspaper, initiated a tradition that continues to endure over a century later. Grozier, recognizing the importance of honoring longevity and community heritage, embarked on a unique endeavor. He dispatched meticulously crafted gold-headed ebony canes to 700 towns across New England, deliberately excluding cities from the distribution list. Each cane, crafted with care by J.F. Fradley and Co., bore a rich history: the ebony sourced from the Congo in Africa, painstakingly seasoned for six months, and expertly turned on lathes to precise dimensions. The intricate 14-carat gold head, adorned with handcrafted designs, added a touch of elegance to these symbolic artifacts, while a ferruled tip ensured practicality.



Ms. Margaret Thompson, who, surrounded by family, celebrated her 101st birthday on February 02, 2023. Ms. Thompson was bestowed the honor of Lincoln's Eldest Resident on Monday, August 02, 2019. Our Board of Selectmen presented her with a replica of the Boston Post Cane. The original Boston Post Cane is on display in the Upper Pemigewasset Historical Society's museum.

***Happy 101st Birthday,
Ms. Thompson!***

Accompanying each cane was a request from Grozier: that it be presented, with compliments from the Boston Post, to the eldest male resident of the town, to be retained for his lifetime. Upon his passing or relocation, the cane was to be passed down to the next eldest citizen, ensuring its continued presence within the community. The inscription on each gold head, "Presented by the Boston Post to the oldest citizen of [name of town]—To Be Transmitted," reinforced the cane's significance as a communal heirloom rather than a personal possession. Entrusted to the stewardship of the Board of Selectmen, the canes symbolized continuity and respect for the elders within New England's towns.

Yet, like any enduring tradition, the Boston Post Cane faced its share of challenges and adaptations over the years. In 1924, with the passing of Edwin Grozier, the newspaper's helm was assumed by his son, Richard. However, despite efforts to maintain his father's legacy, Richard Grozier struggled to sustain the newspaper's former glory, eventually succumbing to personal difficulties that led to his untimely demise in a mental hospital. The decline of the Boston Post paralleled broader shifts in media consumption, with the rise of radio and television contributing to its eventual closure in 1957.

Nevertheless, the tradition of the Boston Post Cane endured, cherished by the towns fortunate enough to possess one. Over time, the eligibility criteria evolved to reflect changing societal norms, with women being included in 1930 after considerable debate and controversy. Despite occasional setbacks, such as canes being lost, stolen, or inadvertently destroyed, the spirit of the tradition persisted, a testament to the resilience of community bonds and the enduring legacy of Edwin Grozier's vision.



FRIENDLY REMINDER

DOG LICENSES ARE DUE

BY APRIL 30, 2024

FEES – RSA 466:4

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

\$7.50 for each spayed or neutered dog. (Will need certificate of alteration.)

\$10.00 for each dog that has not been spayed or neutered.

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

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

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

(Fees could be subject to change.)

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

TOWN CLERK'S REPORT

Annual Report 2023

(unaudited)

Cash on hand December 31, 2023	\$	250.00
2023 Motor Vehicle Registrations	\$	459,762.90
2023 Dog Licenses - Town of Lincoln Fees	\$	704.50
2023 Dog Licenses - State of New Hampshire Fees	\$	377.50
2023 Dog Fines	\$	-
2023 Vitals-Birth, Marr. & Death - Town of Lincoln Fees	\$	1,312.00
2023 Vitals-Birth, Marr. & Death - State of New Hampshire Fees	\$	2,623.00
2023 UCC Filings	\$	825.00
2023 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines	\$	616.95
TOTAL RECEIPTS		\$ 466,471.85

Remittances to Treasurer

Cash on hand December 31, 2023	\$	250.00
2023 Motor Vehicle Registrations	\$	459,762.90
2023 Dog Licenses - Town of Lincoln Fees	\$	704.50
2023 Dog Licenses - State of New Hampshire Fees	\$	377.50
2023 Dog Fines	\$	-
2023 Vitals-Birth, Marr. & Death - Town of Lincoln Fees	\$	1,312.00
2023 Vitals-Birth, Marr. & Death - State of New Hampshire Fees	\$	2,623.00
2023 UCC Filings	\$	825.00
2023 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines	\$	616.95
TOTAL RECEIPTS		\$ 466,471.85

Respectfully Submitted,

Kristyn Brophy
Town Clerk

***Dog License Fees to increase in 2024 to the following**

Altered: \$7.50 & Unaltered: \$10.00 Seniors: will remain \$2.00

TAX COLLECTOR'S REPORT
FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2023

DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2022	2021	2020
Property Taxes	#3110		\$699,275.33		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Property Tax Credit Balance**			(\$10,958.28)		
Other Tax or Charges Credit Balance**		< >			
TAXES COMMITTED THIS YEAR			For DRA Use Only		
Property Taxes	#3110	\$14,827,921.00			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185	\$5,091.67			
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Other Charges					
OVERPAYMENT REFUNDS					
Property Taxes	#3110	\$24,903.98	\$4,493.09		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Prepayment					
Interest & Penalties - Late Tax		\$5,619.33	\$21,473.91		
Resident Tax Penalty	#3190				
TOTAL DEBITS		\$14,863,535.98	\$714,284.05	\$0.00	\$0.00

TAX COLLECTOR'S REPORT
FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 2023

CREDITS

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2022	2021	2020
Property Taxes	\$14,174,030.91	\$693,084.99		
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest & Penalties	\$5,619.33	\$21,473.91		
Penalties				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Conversion to Lien (principal only)				
Prepay		(\$593.00)		
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes		\$318.15		
Resident Taxes				
Land Use Change				
Yield Taxes	\$5,091.67			
Excavation Tax @ \$.02/yd.				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	\$698,590.01			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Property Tax Credit Balance**	(\$19,795.94)			
Other Tax or Charges Credit Balance**	< >			
TOTAL CREDITS	\$14,863,535.98	\$714,284.05	\$0.00	\$0.00

MS-61

December Balance Sheet
Town of Lincoln New Hampshire
December 31, 2023

Submitted by: Janet Peltier
Town Treasurer

Bank Balances

Citizens Bank - Investment	6,225.00		
Citizens Bank - General Fund	-224,349.34		
Citizens Bank - Solid Waste	192,888.16		
Citizens Bank - Recreation	146,347.94		
Citizens Bank - Town Clerk	698,566.75		
Union Bank - Escrow	172,957.90		
Union Bank - Sewer Tap	323,612.88		
Union Bank - Water Tap	161,334.84		
Union Bank-Impact Fee	337,828.63		
Union Bank-Bond	285,849.64		
NH PDIP - Investment	49.13		
NH PDIP - Sewer	1,064,342.70		
NH PDIP - Water	1,010,822.28		
		4,176,476.51	4,176,476.51

Fund Balances

General Fund/Police Detail	480,491.54		
Recreation	146,347.94		
Solid Waste	192,888.16		
Lease/Escrow	172,957.90		
Sewer Tap	1,387,955.58		
Water Tap	1,172,157.12		
Impact Fee	337,828.63		
Union Bank Bond	285,849.64		
		4,176,476.51	4,176,476.51

check: 4,176,476.51

**2023 Treasurer's Annual Report
January 1, 2023- December 31 2023**

<u>General Fund</u>	Balance 1-1-2023	\$ 56,303.92	Distribution of funds:		
	Received	\$ 35,784,378.63	Citizens Bank	\$ (218,124.34)	
	Disbursed	\$ (36,058,757.76)	NH PDIP	\$ 49.13	
	Balance 12-31-2023	\$ (218,075.21)		\$ (218,075.21)	
<u>Town Clerk Account</u>	Balance 1-1-2023	\$ 233,686.76			
	Received	\$ 4,121,912.12			
	Disbursed	\$ (3,657,032.13)	Citizens Bank	\$ 698,566.75	
	Balance 12-31-2023	\$ 698,566.75		\$ 698,566.75	\$ 698,566.75
<u>Solid Waste Account</u>	Balance 1-1-2023	\$ 141,285.12			
	Received	\$ 51,603.04			
	Disbursed	\$ -	Citizens Bank	\$ 192,888.16	
	Balance 12-31-2023	\$ 192,888.16		\$ 192,888.16	\$ 192,888.16
<u>Recreation Account</u>	Balance 1-1-2023	\$ 110,536.55			
	Received	\$ 35,811.39			
	Disbursed	\$ -	Citizens Bank	\$ 146,347.94	
	Balance 12-31-2023	\$ 146,347.94		\$ 146,347.94	\$ 146,347.94
<u>Escrow Account</u>	Balance 1-1-2023	\$ 225,708.73			
	Received	\$ 250,856.70			
	Disbursed	\$ (303,607.53)	Union Bank	\$ 172,957.90	
	Balance 12-31-2023	\$ 172,957.90		\$ 172,957.90	\$ 172,957.90
<u>Sewer Account</u>	Balance 1-1-2023	\$ 1,333,630.76			
	Received	\$ 54,324.82	Union Bank	\$ 323,612.88	
	Disbursed	\$ -	NH PDIP	\$ 1,064,342.70	
	Balance 12-31-2023	\$ 1,387,955.58		\$ 1,387,955.58	\$ 1,387,955.58
<u>Water Account</u>	Balance 1-1-2023	\$ 1,121,381.55			
	Received	\$ 50,775.57	Union Bank	\$ 161,334.84	
	Disbursed	\$ -	NH PDIP	\$ 1,010,822.28	
	Balance 12-31-2023	\$ 1,172,157.12		\$ 1,172,157.12	\$ 1,172,157.12
<u>Impact Fee Account</u>	Balance 1-1-2023	\$ 336,319.93			
	Received	\$ 1,508.70			
	Disbursed	\$ -	Union Bank	\$ 337,828.63	
	Balance 12-31-2023	\$ 337,828.63		\$ 337,828.63	\$ 337,828.63
<u>Bond Account</u>	Balance 1-1-2023	\$ 285,813.23			
	Received	\$ 36.41			
	Disbursed	\$ -	Union Bank	\$ 285,849.64	
	Balance 12-31-2023	\$ 285,849.64		\$ 285,849.64	\$ 285,849.64
			Total Cash 12-31-2023	\$ 4,176,476.51	

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, 2022**

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**TOWN OF LINCOLN, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2022**

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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, 2022, 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, 2022, 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.

Vashon Clukay & Company PC

Manchester, New Hampshire
December 5, 2023

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT’S DISCUSSION AND ANALYSIS
Year Ending December 31, 2022

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the year ending December 31, 2022 with comparative information for the year ending December 31, 2021. 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, 2022

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, Water Tap Fees 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, 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>
Current and other assets:		
Capital assets	\$ 26,350,755	\$ 27,305,905
Other assets	11,387,148	9,394,435
Total Assets	<u>37,737,903</u>	<u>36,700,340</u>
 Deferred outflows of resources	<u>1,342,491</u>	<u>798,848</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2022

	<u>2022</u>	<u>2021</u>
Long-term and other liabilities:		
Current liabilities	863,359	1,305,836
Long-term liabilities	<u>6,279,694</u>	<u>5,385,069</u>
Total Liabilities	<u>7,143,053</u>	<u>6,690,905</u>
 Deferred inflows of resources	 <u>100,223</u>	 <u>923,982</u>
 Net position:		
Net investment in capital assets	24,338,907	24,597,859
Restricted	267,974	113,814
Unrestricted	<u>7,230,237</u>	<u>5,172,628</u>
Total Net position	<u>\$31,837,118</u>	<u>\$29,884,301</u>

Statement of Activities

Changes in net position for the years ending December 31, 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>
Program revenues:		
Charges for services	\$ 929,011	\$ 738,760
Operating grants and contributions	209,631	56,522
Capital grants and contributions	-	-
Total Program revenues	<u>1,138,642</u>	<u>795,282</u>
 General revenues:		
Property and other taxes	7,164,534	5,882,705
Licenses and permits	968,417	983,166
Intergovernmental revenue	144,325	129,113
Interest and investment earnings (losses)	(165,110)	(20,200)
Miscellaneous	<u>159,083</u>	<u>138,173</u>
Total General revenues	<u>8,271,249</u>	<u>7,112,957</u>
Total Revenues	<u>9,409,891</u>	<u>7,908,239</u>
 Program expenses:		
General government	2,455,984	2,168,338
Public safety	1,850,828	1,707,584
Highways and streets	942,734	947,482
Health and welfare	106,119	108,240
Sanitation	740,609	702,371
Water distribution and treatment	586,300	626,734
Culture and recreation	703,067	687,153
Interest and fiscal charges	<u>71,433</u>	<u>73,908</u>
Total Expenses	<u>7,457,074</u>	<u>7,021,810</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2022

Change in net position before gain/(loss) on disposals	1,952,817	886,429
Gain/(Loss) on disposal of capital assets	-	-
Change in net position	1,952,817	886,429
Net position - beginning of year	29,884,301	28,997,872
Net position - end of year	\$ 31,837,118	\$ 29,884,301

Town of Lincoln Governmental Activities

As shown in the above statement the Town experienced an increase in financial position of \$1,952,817 on the full accrual basis of accounting in 2022, a 7% increase over 2021.

The General Fund shows a fund balance of \$7,750,923, this includes capital reserve and expendable trusts fund balances of \$5,175,332. This represents a \$1,793,773 increase in fund balance from the prior year.

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 \$1,293,932. 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 \$695,056. The largest savings were recognized in general government and public safety.

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.

In 2022, the Police Department purchased a 2022 Dodge Durango to be added to the fleet in addition to new digital radar signs. The Police Dept. also upgraded the records management system. At Town Hall, new doors were installed in addition to new floors throughout the lobby and carpeting in the meeting room. A new furnace was also installed at Town Hall and the Fire Dept. At the Kanc Rec. Area improvements were made to the snowmaking pumps. See Note 5 to the basic financial statements for additional information.

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2022

Long-Term Obligations

During FY 2022 the Town had a reduction in general obligation bonds of \$362,275. There was reduction to notes payable by \$255,1660. See Note 6 to the basic financial statements for additional information regarding the long-term obligations.

Economic Factors

In 2022, the development of housing, mostly upscale residential, added \$7 million to the total valuation of property in Lincoln (net value less utilities). There continued to be large projects under construction such as the Hampton Inn and the second phase of the Riverwalk Resort. In addition, the Med Check/Urgent Care Facility opened in the Spring. Many upscale residential homes and the completion of large projects will likely continue the increasing valuation in 2023 and beyond.

The lawsuit filed by Theodore P Smith v Town of Lincoln was settled in 2022. The two lawsuits filed in 2019, Nelson Communications vs. Town of Lincoln and Jeannine Wood vs. Town of Lincoln are still ongoing. Potential lawsuit settlements are still pending as the Town enters 2023.

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, 2022

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 3,793,807
Investments	6,579,901
Taxes receivable, net	515,670
Accounts receivable	96,115
Due from other governments	115,399
Prepaid items	46,256
Notes receivable	60,000
Total Current Assets	<u>11,207,148</u>
Noncurrent Assets:	
Notes receivable	180,000
Capital assets:	
Non-depreciable capital assets	1,445,813
Depreciable capital assets, net	24,904,942
Total Noncurrent Assets	<u>26,530,755</u>
Total Assets	<u>37,737,903</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB liability	146,599
Deferred outflows related to pension liability	1,195,892
Total Deferred Outflows of Resources	<u>1,342,491</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	116,890
Accrued liabilities	90,024
Due to other governments	7,931
Refundable advances from grantors	184,254
Deposits	2,460
Current portion of bonds payable	325,000
Current portion of notes payable	136,800
Total Current Liabilities	<u>863,359</u>
Noncurrent Liabilities:	
Bonds payable	1,155,912
Notes payable	394,136
Compensated absences payable	143,444
OPEB liability	436,432
Net pension liability	4,149,770
Total Noncurrent Liabilities	<u>6,279,694</u>
Total Liabilities	<u>7,143,053</u>
DEFERRED INFLOWS OF RESOURCES	
Taxes collected in advance	10,958
Deferred inflows related to OPEB liability	56,431
Deferred inflows related to pension liability	32,834
Total Deferred Inflows of Resources	<u>100,223</u>
NET POSITION	
Net investment in capital assets	24,338,907
Restricted	267,974
Unrestricted	7,230,237
Total Net Position	<u>\$ 31,837,118</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, 2022

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>
Governmental Activities:				
General government	\$ 2,455,984	\$ 4,090		\$ (2,451,894)
Public safety	1,850,828	175,376	\$ 60	(1,675,392)
Highways and streets	942,734	1,472	189,120	(752,142)
Health and welfare	106,119			(106,119)
Sanitation	740,609	332,981		(407,628)
Water distribution and treatment	586,300	110,875	1,451	(473,974)
Culture and recreation	703,067	304,217	19,000	(379,850)
Interest and fiscal charges	71,433			(71,433)
Total Governmental Activities	<u>\$ 7,457,074</u>	<u>\$ 929,011</u>	<u>\$ 209,631</u>	<u>(6,318,432)</u>
General Revenues:				
Property and other taxes				7,164,534
Licenses and permits				968,417
Grants and contributions:				
Rooms and meals tax distribution				143,941
Railroad tax				384
Interest and investment earnings (losses)				(165,110)
Miscellaneous				159,083
Total General Revenues				<u>8,271,249</u>
Change in Net Position				1,952,817
Net Position at beginning of year				<u>29,884,301</u>
Net Position at end of year				<u>\$ 31,837,118</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LINCOLN, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2022

	<u>General Fund</u>	<u>Water Tap Fee Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 2,474,559	\$ 410,769	\$ 572,159	\$ 336,320	\$ 3,793,807
Investments	5,015,565	710,613	761,472	92,251	6,579,901
Taxes receivable, net	515,670				515,670
Accounts receivable	94,165			1,950	96,115
Due from other governments	115,399				115,399
Due from other funds	172,496		450	15,372	188,318
Prepaid items	46,256				46,256
Total Assets	<u>8,434,110</u>	<u>1,121,382</u>	<u>1,334,081</u>	<u>445,893</u>	<u>11,335,466</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total Deferred Outflows of Resources	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 8,434,110</u>	<u>\$ 1,121,382</u>	<u>\$ 1,334,081</u>	<u>\$ 445,893</u>	<u>\$ 11,335,466</u>
LIABILITIES					
Accounts payable	\$ 116,890				\$ 116,890
Accrued liabilities	54,523				54,523
Due to other governments	7,931				7,931
Due to other funds	15,822	\$ 95,998	\$ 76,498		188,318
Refundable advances from grantors	184,254				184,254
Deposits	2,460				2,460
Total Liabilities	<u>381,880</u>	<u>95,998</u>	<u>76,498</u>	<u>\$ -</u>	<u>554,376</u>
DEFERRED INFLOWS OF RESOURCES					
Uncollected property taxes	290,349				290,349
Taxes collected in advance	10,958				10,958
Total Deferred Inflows of Resources	<u>301,307</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>301,307</u>
FUND BALANCES					
Nonspendable	46,256			73,002	119,258
Restricted	165,834			29,138	194,972
Committed	5,315,277	1,025,384	1,257,583	343,753	7,941,997
Assigned	450,000				450,000
Unassigned	1,773,556				1,773,556
Total Fund Balances	<u>7,750,923</u>	<u>1,025,384</u>	<u>1,257,583</u>	<u>445,893</u>	<u>10,479,783</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,434,110</u>	<u>\$ 1,121,382</u>	<u>\$ 1,334,081</u>	<u>\$ 445,893</u>	<u>\$ 11,335,466</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, 2022

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 10,479,783
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.	26,350,755
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	290,349
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.	240,000
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	146,599
Deferred outflows of resources attributable to net pension liability	1,195,892
Deferred inflows of resources attributable to OPEB liability	(56,431)
Deferred inflows of resources attributable to net pension liability	(32,834)
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	(1,480,912)
Notes payable	(530,936)
Accrued interest on long-term obligations	(35,501)
Compensated absences payable	(143,444)
OPEB liability	(436,432)
Net pension liability	<u>(4,149,770)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 31,837,118</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, 2022

	General Fund	Water Tap Fee Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 7,125,705				\$ 7,125,705
Licenses and permits	482,502	\$ 222,540	\$ 263,375		968,417
Intergovernmental	353,896			\$ 60	353,956
Charges for services	763,648			165,363	929,011
Interest and investment income (loss)	(175,506)	10,936	12,146	(12,686)	(165,110)
Miscellaneous	213,085			5,998	219,083
Total Revenues	<u>8,763,330</u>	<u>233,476</u>	<u>275,521</u>	<u>158,735</u>	<u>9,431,062</u>
Expenditures:					
Current operations:					
General government	2,207,844			50	2,207,894
Public safety	1,704,052			67,269	1,771,321
Highways and streets	387,998				387,998
Health and welfare	106,119				106,119
Sanitation	679,100				679,100
Water distribution and treatment	424,318				424,318
Culture and recreation	636,030				636,030
Capital outlay	315,442				315,442
Debt service:					
Principal retirement	595,590				595,590
Interest and fiscal charges	93,805				93,805
Total Expenditures	<u>7,150,298</u>	<u>-</u>	<u>-</u>	<u>67,319</u>	<u>7,217,617</u>
Excess revenues over (under) expenditures	<u>1,613,032</u>	<u>233,476</u>	<u>275,521</u>	<u>91,416</u>	<u>2,213,445</u>
Other financing sources (uses):					
Transfers in	180,741				180,741
Transfers out	(19,500)	(19,500)		(161,241)	(180,741)
Total Other financing sources (uses)	<u>180,741</u>	<u>(19,500)</u>	<u>-</u>	<u>(161,241)</u>	<u>-</u>
Net change in fund balances	1,793,773	213,976	275,521	(69,825)	2,213,445
Fund Balances at beginning of year	<u>5,957,150</u>	<u>811,408</u>	<u>982,062</u>	<u>515,718</u>	<u>8,266,338</u>
Fund Balances at end of year	<u>\$ 7,750,923</u>	<u>\$ 1,025,384</u>	<u>\$ 1,257,583</u>	<u>\$ 445,893</u>	<u>\$ 10,479,783</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, 2022

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 2,213,445
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.	
Depreciation expense and capital outlays for the current year are as follows:	
Capital outlays	259,597
Depreciation expense	(974,747)
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.	21,773
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds as follows:	38,829
Property tax revenue	
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.	(60,000)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	340,500
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
Prepayments of notes principal and interest is an asset in the governmental funds, but the repayment of principal reduces long-term liabilities in the statement of net position, and the prepayment of interest is expensed in the statement of activities.	118,366
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.	523
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.	29,088
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	(34,584)
Net changes in pension	<u>(136,773)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 1,952,817</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, 2022

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 1,900,754
Taxes receivable	<u>239,015</u>
Total Assets	<u>2,139,769</u>
LIABILITIES	
Due to other governments	<u>1,914,060</u>
Total Liabilities	<u>1,914,060</u>
NET POSITION	
Restricted for:	
Individuals and other governments	<u>225,709</u>
Total Net Position	<u><u>\$ 225,709</u></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, 2022

	Custodial <u>Funds</u>
ADDITIONS:	
Property tax collections for other governments	\$ 6,269,096
Motor vehicle fee collections for other governments	141,350
Miscellaneous	<u>87,074</u>
Total Additions	<u>6,497,520</u>
DEDUCTIONS:	
Benefits paid to individuals and other organizations	72,326
Payments of property tax to other governments	6,269,096
Payments of motor vehicle fees to other governments	<u>141,350</u>
Total Deductions	<u>6,482,772</u>
Change in Net Position	14,748
Net Position at beginning of year	<u>210,961</u>
Net Position at end of year	<u>\$ 225,709</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, 2022

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, 2022

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 *Water Tap Fee Fund* is used to account for resources generated by water tap fees collected by the Town.

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, 2022

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 12). 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, 2022

Grants and entitlements received before the eligibility requirements are met are recorded as refundable advances from grantors. 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, 2022, the Town did not apply any 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, 2022 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, 2022

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, 2022

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, 2022

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—CHANGE IN ACCOUNTING PRINCIPLE

During the year ended December 31, 2022, the Town implemented GASB Statement No. 87, *Leases*. Under GASB Statement No. 87, a lease liability and an intangible right to use asset is recognized for leasing arrangements where the Town is the lessee. The Town has entered into rental agreements as lessee for office equipment and a communications tower. Management has determined that the effect of implementing GASB Statement No. 87 related to these leases is immaterial to its financial statements.

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2022 are classified in the accompanying financial statements as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Statement of Net Position:	
Cash and cash equivalents	\$ 3,793,807
Investments	6,579,901
Statement of Fiduciary Net Position:	
Cash and cash equivalents	1,900,754
	<u>\$ 12,274,462</u>

Deposits and investments as of December 31, 2022 consist of the following:

Cash on hand	\$ 250
Deposits with financial institutions	5,852,519
Investments	6,421,693
	<u>\$ 12,274,462</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:

Investment Type	Total	Remaining Maturity (in Years)		
		0-1 Years	1-5 Years	> 5 Years
US Treasury notes & bonds	\$ 340,973	\$ 124,746	\$ 216,227	
Corporate bonds	3,041,435	768,128	2,273,307	
	<u>\$ 3,382,408</u>	<u>\$ 892,874</u>	<u>\$ 2,489,534</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, \$1,549,871 was collateralized by securities and a stand-by letter of credit held in the Town's name.

As of December 31, 2022, 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, 2022

<u>Investment Type</u>	<u>Amount</u>
Fixed income mutual funds	\$ 8,831
US Treasury notes & bonds	340,973
Corporate bonds	3,041,435
Equity securities	13,601
Exchange traded funds	62,920
Money market mutual funds	1,481,848
	<u>\$ 4,949,608</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>
AA+	\$ 182,532			\$ 182,532	
A+	958,112			958,112	
A	1,377,863			1,377,863	
A-	522,928			522,928	
AAA-mf	1,472,085				\$ 1,472,085
Not Rated	1,490,679	\$ 1,481,848	\$ 8,831		
	<u>\$ 6,004,199</u>	<u>\$ 1,481,848</u>	<u>\$ 8,831</u>	<u>\$ 3,041,435</u>	<u>\$ 1,472,085</u>

Investment in NHPDIP

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

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

Fair Value Measurement of Investments

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):

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

For the Year Ended December 31, 2022

- 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, 2022, the Town’s investments measured at fair value, by type, were as follows:

Investment Type	Fair Value Measurements Using:			Total
	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	
US Treasury notes & bonds		\$ 340,973		\$ 340,973
Corporate bonds		3,041,435		3,041,435
Fixed income mutual funds	\$ 8,831			8,831
Exchange traded funds	62,920			62,920
Equity securities	13,601			13,601
	<u>\$ 85,352</u>	<u>\$ 3,382,408</u>	<u>\$ -</u>	<u>\$ 3,467,760</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.

Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

NOTE 4—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, 2022, the total balance outstanding is \$240,000, of which \$60,000 is reported as a current asset due within the next year and the remaining balance of \$180,000 reported as a non-current asset.

NOTE 5—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, 2022

	<u>Balance</u> <u>1/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2022</u>
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in process	<u>1,107,440</u>	\$ 12,170	\$ (998,797)	<u>120,813</u>
Total capital assets not being depreciated	<u>2,432,440</u>	<u>12,170</u>	<u>(998,797)</u>	<u>1,445,813</u>
Other capital assets:				
Buildings and improvements	5,187,142	20,436		5,207,578
Vehicles and equipment	3,038,484	226,991	(36,767)	3,228,708
Land improvements	788,399			788,399
Infrastructure	<u>29,405,582</u>	<u>998,797</u>		<u>30,404,379</u>
Total other capital assets at historical cost	<u>38,419,607</u>	<u>1,246,224</u>	<u>(36,767)</u>	<u>39,629,064</u>
Less accumulated depreciation for:				
Buildings and improvements	(2,704,296)	(109,066)		(2,813,362)
Vehicles and equipment	(2,181,865)	(234,521)	36,767	(2,379,619)
Land improvements	(300,184)	(36,255)		(336,439)
Infrastructure	<u>(8,599,797)</u>	<u>(594,905)</u>		<u>(9,194,702)</u>
Total accumulated depreciation	<u>(13,786,142)</u>	<u>(974,747)</u>	<u>36,767</u>	<u>(14,724,122)</u>
Total other capital assets, net	<u>24,633,465</u>	<u>271,477</u>	<u>-</u>	<u>24,904,942</u>
Total capital assets, net	<u>\$ 27,065,905</u>	<u>\$ 283,647</u>	<u>\$ (998,797)</u>	<u>\$ 26,350,755</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 44,062
Public safety	152,260
Highways and streets	514,935
Sanitation	48,331
Water distribution and treatment	159,883
Culture and recreation	55,276
	<u>\$ 974,747</u>

NOTE 6—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

Changes in long-term obligations of the governmental activities for the year ended December 31, 2022 are as follows:

<u>Type</u>	<u>Balance</u> <u>1/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2022</u>	<u>Current</u> <u>Portion</u>
Bonds payable	\$ 1,745,500		\$ (340,500)	\$ 1,405,000	\$ 325,000
Unamortized bond premiums	<u>97,685</u>		<u>(21,773)</u>	<u>75,912</u>	
Total Bonds payable	1,843,185	\$ -	(362,273)	1,480,912	325,000
Notes payable	786,102		(255,166)	530,936	136,800
Compensated absences payable	<u>172,532</u>	<u>36,660</u>	<u>(65,748)</u>	<u>143,444</u>	
Totals	<u>\$ 2,801,819</u>	<u>\$ 36,660</u>	<u>\$ (683,187)</u>	<u>\$ 2,155,292</u>	<u>\$ 461,800</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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 Obligation 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, 2022 are comprised of the following individual issues:

<u>Description</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at 12/31/2022</u>
2003 Water Projects Bond	\$ 2,050,000	3.5-4.9%	2023	\$ 100,000
2003 Wastewater Treatment Bonds	1,200,000	3.5-4.9%	2023	60,000
Beechwood One Road Bonds	1,200,000	2.50%	2026	405,000
Levee Bond	1,310,000	2.50%	2036	840,000
				<u>1,405,000</u>
			<i>Add: Unamortized bond premiums</i>	<u>75,912</u>
				<u>\$ 1,480,912</u>

Debt service requirements to retire outstanding general obligation bonds for governmental activities at December 31, 2022 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
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	60,000	17,595	77,595
2028-2032	300,000	65,970	365,970
2033-2036	<u>240,000</u>	<u>18,120</u>	<u>258,120</u>
	1,405,000	255,626	1,660,626
<i>Add: Unamortized bond premiums</i>	<u>75,912</u>	<u> </u>	<u>75,912</u>
	<u>\$ 1,480,912</u>	<u>\$ 255,626</u>	<u>\$ 1,736,538</u>

General Obligation Notes

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, 2022 are comprised of the following individual issues:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

<u>Description</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at 12/31/2022</u>
Pollard Road Sidewalk Project Note	\$ 423,303	2.10%	2025	\$ 153,487
2018 Levee Funding Note	400,000	3.79%	2028	239,698
2020 Levee Funding Note	311,000	2.80%	2030	137,751
				<u>\$ 530,936</u>

Debt service requirements to retire outstanding notes for governmental activities at December 31, 2022 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 136,800	\$ 18,967	\$ 155,767
2024	136,800	15,206	152,006
2025	93,412	11,741	105,153
2026	71,175	9,005	80,180
2027	53,426	3,051	56,477
2028	39,323	1,516	40,839
	<u>\$ 530,936</u>	<u>\$ 59,486</u>	<u>\$ 590,422</u>

NOTE 7—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	\$ 14,324	\$ 251,991		\$ 50,922
Single Employer Plan	132,275	184,441	\$ 56,431	18,817
Total	<u>\$ 146,599</u>	<u>\$ 436,432</u>	<u>\$ 56,431</u>	<u>\$ 69,739</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$90,168.

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.

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

For the Year Ended December 31, 2022

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 3.21% and 0.31%, respectively, for the year ended December 31, 2022. Contributions to the OPEB plan for the Town were \$27,050 for the year ended December 31, 2022. 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, 2022, the Town reported a liability of \$251,991 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, 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, 2021. 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, 2022, the Town's proportion was approximately 0.0667 percent, which was an increase of 0.0103 percentage points from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized OPEB expense of \$50,922. At December 31, 2022, 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, 2022

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Net difference between projected and actual earnings on OPEB plan investments	\$ 689	
Town contributions subsequent to the measurement date	<u>13,635</u>	<u> </u>
Totals	<u>\$ 14,324</u>	<u> -</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$14,324. The Town reported \$13,635 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, 2023. 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>	
2023	\$ 114
2024	30
2025	(271)
2026	<u>816</u>
	<u>\$ 689</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, 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	5.40%, 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, adjusted 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, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is

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

For the Year Ended December 31, 2022

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>
Public Equity	50%	7.60-7.90%
Private Market Equity	20%	6.60-8.85%
Private Debt	5%	7.25%
Fixed Income	<u>25%</u>	3.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2022 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:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability	\$ 273,579	\$ 251,991	\$ 233,189

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.

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

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

For the Year Ended December 31, 2022

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 December 31, 2022, as of an actuarial valuation date of January 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>38</u>
	<u><u>41</u></u>

Total OPEB Liability

The Town’s total OPEB liability of \$184,441 was measured as of December 31, 2022 and was determined by an actuarial valuation as of January 1, 2022.

Actuarial Assumptions and Other Inputs for OPEB

The total OPEB liability in the January 1, 2022 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	3.72%
Healthcare cost trend rates	7.50% initial rate, decreasing 0.50 percent per year to an ultimate rate of 5.00% for 2027 and later years
Benefit participation rate	30% of future retirees eligible for coverage will elect coverage under the plan.

The discount rate was based on the Bond Buyer’s 20 Bond Index as of the measurement date, December 31, 2022. The mortality rates used are from the RP-2014 fully generational mortality table with projection scale MP-2021.

The following assumptions were changed in the current year:

- Increased discount rate from 2.06% to 3.72%.
- The healthcare cost trend rate was reset to 7.5% in 2022, grading down to an ultimate rate of 5.0% in years 2027 and later.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Changes in the Total OPEB Liability

	Total OPEB <u>Liability</u>
Balance at December 31, 2021	\$ 55,913
Changes for the year:	
Service cost	6,354
Interest	4,299
Differences between expected and actual experience	144,676
Changes of assumptions or other inputs	(18,696)
Benefit payments	(8,105)
Net changes	<u>128,528</u>
Balance at December 31, 2022	<u>\$ 184,441</u>

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:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Total OPEB liability	\$ 198,676	\$ 184,441	\$ 171,595

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 or 1-percentage-point higher than the current healthcare cost trend rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Total OPEB liability	\$ 170,428	\$ 184,441	\$ 200,244

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

For the year ended December 31, 2022, the Town recognized OPEB expense of \$18,817. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 123,564	\$ 25,654
Changes of assumptions	8,711	30,777
Totals	<u>\$ 132,275</u>	<u>\$ 56,431</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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>	
2023	\$ 7,816
2024	11,898
2025	13,831
2026	12,371
2027	6,637
Thereafter	<u>23,291</u>
	<u>\$ 75,844</u>

NOTE 8—DEFINED BENEFIT PENSION PLAN

Plan Description

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

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

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

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

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

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

For the Year Ended December 31, 2022

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 general employees were 30.67% and 13.75%, respectively, for the year ended December 31, 2022. 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, 2022 were \$416,101.

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

At December 31, 2022, the Town reported a liability of \$4,149,770 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2021. 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, 2022, the Town's proportion was approximately 0.0723 percent, which was an increase of 0.0096 percentage points from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized pension expense of \$552,874. At December 31, 2022, 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, 2022

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 77,884	\$ 15,930
Change in assumptions	220,735	
Net difference between projected and actual investment earnings on pension plan investments	157,271	
Changes in proportion and differences between Town contributions and proportionate share of contributions	530,512	16,904
Town contributions subsequent to the measurement date	<u>209,490</u>	
Totals	<u>\$ 1,195,892</u>	<u>\$ 32,834</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$1,163,058. The Town reported \$209,490 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, 2023. 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>	
2023	\$ 293,721
2024	292,732
2025	64,029
2026	<u>303,086</u>
	<u>\$ 953,568</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.40%, 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, 2022

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The 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>
Public Equity	50%	7.60-7.90%
Private Market Equity	20%	6.60-8.85%
Private Debt	5%	7.25%
Fixed Income	<u>25%</u>	3.60%
Total	<u><u>100%</u></u>	

Discount Rate

The discount rate used to measure the collective pension liability as of June 30, 2022 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. Employer contributions are determined based on the Pension Plan's actuarial funding policy and as required by RSA 100-A:16. 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:

	<u>1% Decrease</u>	Current <u>Discount Rate</u>	<u>1% Increase</u>
Town's proportionate share of the net pension liability	\$ 5,567,945	\$ 4,149,770	\$ 2,970,689

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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 to/from the General Fund from the Capital Projects Fund, Water Tap Fee Fund, and to the Nonmajor Governmental Funds. Interfund balances at December 31, 2022 are as follows:

		Due from			
		General	Water	Capital	
		<u>Fund</u>	<u>Tap Fee</u>	<u>Projects</u>	<u>Fund</u>
Due to					<u>Totals</u>
	General Fund		\$ 95,998	\$ 76,498	\$ 172,496
	Capital Projects Fund	\$ 450			450
	Nonmajor Governmental Funds	<u>15,372</u>			<u>15,372</u>
		<u>\$ 15,822</u>	<u>\$ 95,998</u>	<u>\$ 76,498</u>	<u>\$ 188,318</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, 2022 are as follows:

		Transfer from		
		Water	Nonmajor	
		Tap Fees	Governmental	
		<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Transfer to				
	General Fund	<u>\$ 19,500</u>	<u>\$ 161,241</u>	<u>\$ 180,741</u>

NOTE 10—RESTRICTED NET POSITION

Net position for governmental activities is restricted for specific purposes at December 31, 2022 as follows:

Permanent Funds - principal	\$ 73,002
Permanent Funds - income	19,249
SB 401 - Highway Block Grant	30,920
SB 401 - Bridge aid	122,104
Library grant	8,239
Drug forfeiture funds	9,889
Various donations	<u>4,571</u>
	<u>\$ 267,974</u>

NOTE 11—COMPONENTS OF FUND BALANCE

The components of the Town’s fund balance for its governmental funds at December 31, 2022 are as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

<u>Fund Balances</u>	<u>General</u> <u>Fund</u>	<u>Water</u> <u>Tap Fee</u> <u>Fund</u>	<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
<i>Nonspendable:</i>					
Prepaid items	\$ 46,256				\$ 46,256
Permanent Funds - Principal				\$ 73,002	73,002
<i>Restricted for:</i>					
Permanent Funds - Income				19,249	19,249
Donations	4,571				4,571
SB 401 Highway Block Grant	30,920				30,920
SB 401 Bridge aid	122,104				122,104
Library grants	8,239				8,239
Drug Forfeiture funds				9,889	9,889
<i>Committed for:</i>					
Continuing appropriations	147,701				147,701
Encumbrances	38,500				38,500
Capital Reserve Fund	5,046,366				5,046,366
Cemetery Expendable Trust Fund	82,710				82,710
Police Special Details Fund				7,433	7,433
Water Tap Fees Fund		\$ 1,025,384			1,025,384
Water Impact Fees Fund				336,320	336,320
Capital Projects Fund			\$ 1,257,583		1,257,583
<i>Assigned for:</i>					
Subsequent year expenditures	450,000				450,000
<i>Unassigned:</i>					
Unassigned - General operations	<u>1,773,556</u>				<u>1,773,556</u>
	<u>\$ 7,750,923</u>	<u>\$ 1,025,384</u>	<u>\$ 1,257,583</u>	<u>\$ 445,893</u>	<u>\$ 10,479,783</u>

NOTE 12—PROPERTY TAXES

Taxes are levied on the assessed value of all taxable real property as of the prior April 1st (\$1,257,495,124 as of April 1, 2022) and were due in two installments on July 1, 2022 and December 12, 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 \$4,601,730 and \$1,667,366 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.

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

For the Year Ended December 31, 2022

NOTE 13—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, 2022, the Town participated in public entity risk pools (Trusts) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2022.

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 14—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.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

NOTE 15—SUBSEQUENT EVENTS

In August 2023, the Town entered into a bond for \$2,200,000 for the Route 3 Water Main. Annual variable principal and interest payments varying from 4.49% to 4.86% will be made through August 17, 2043.

In August 2023, the Town also entered into a bond for \$6,000,000 for the construction of a new Police Facility. Annual variable principal and interest payments varying from 4.49% to 4.86% will be made through August 17, 2043.

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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 7,036,506	\$ 7,036,506	\$ 7,164,534	\$ 128,028
Licenses and permits	439,400	439,400	482,502	43,102
Intergovernmental	1,240,291	356,037	353,896	(2,141)
Charges for services	799,443	799,443	763,648	(35,795)
Interest income	1,200	1,200	1,724	524
Miscellaneous	200,921	200,921	204,505	3,584
Total Revenues	<u>9,717,761</u>	<u>8,833,507</u>	<u>8,970,809</u>	<u>137,302</u>
Expenditures:				
Current operations:				
General government	2,728,499	2,728,499	2,207,844	520,655
Public safety	1,790,893	1,790,893	1,704,052	86,841
Highways and streets	420,832	414,736	387,998	26,738
Health and welfare	113,546	113,546	106,119	7,427
Sanitation	716,977	716,977	679,100	37,877
Water distribution and treatment	436,507	436,507	424,318	12,189
Culture and recreation	675,596	675,596	672,030	3,566
Capital outlay	1,443,237	155,401	155,674	(273)
Debt service:				
Principal retirement	595,666	595,666	595,590	76
Interest and fiscal charges	93,765	93,765	93,805	(40)
Total Expenditures	<u>9,015,518</u>	<u>7,721,586</u>	<u>7,026,530</u>	<u>695,056</u>
Excess revenues over (under) expenditures	<u>702,243</u>	<u>1,111,921</u>	<u>1,944,279</u>	<u>832,358</u>
Other financing sources (uses):				
Transfers in	596,053	180,742	180,741	(1)
Transfers out	(1,138,613)	(1,138,613)	(1,138,613)	-
Total Other financing sources (uses)	<u>(542,560)</u>	<u>(957,871)</u>	<u>(957,872)</u>	<u>(1)</u>
Net change in fund balance	159,683	154,050	986,407	832,357
Fund Balance at beginning of year				
- Budgetary Basis	<u>1,841,033</u>	<u>1,841,033</u>	<u>1,841,033</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 2,000,716</u>	<u>\$ 1,995,083</u>	<u>\$ 2,827,440</u>	<u>\$ 832,357</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, 2022

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2022	0.06668406%	\$ 251,991	\$ 2,134,850	11.80%	10.64%
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%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*

* 10 Year Schedule, historical information not available

Measurement Periods	Significant Actuarial Assumptions				
	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
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

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, 2022

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, 2022	\$ 27,050	\$ (27,050)	\$ -	\$ 2,162,911	1.25%
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%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*
December 31, 2013	*	*	*	*	*

* 10 Year Schedule, historical information not available

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, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Single Employer Plan Information Only										
Total OPEB Liability:										
Service cost	\$ 6,354	\$ 5,353	\$ 4,694	\$ 11,801	\$ 12,827	*	*	*	*	*
Interest	4,299	1,159	1,240	4,005	3,145	*	*	*	*	*
Differences between expected and actual experience	144,676	-	(51,802)	-	-	*	*	*	*	*
Changes of assumptions or other inputs	(18,696)	345	(21,473)	16,562	(6,665)	*	*	*	*	*
Benefit payments	(8,105)	(546)		(2,595)	(1,460)	*	*	*	*	*
Net change in total OPEB liability	128,528	6,311	(67,341)	29,773	7,847	*	*	*	*	*
Total OPEB Liability at beginning of year	55,913	49,602	116,943	87,170	79,323	*	*	*	*	*
Total OPEB Liability at end of year	\$ 184,441	\$ 55,913	\$ 49,602	\$ 116,943	\$ 87,170	*	*	*	*	*
Covered employee payroll	\$ 2,396,442	\$ 1,775,114	\$ 1,731,819	\$ 1,582,512	\$ 1,543,914	*	*	*	*	*
Total OPEB liability as a percentage of covered employee payroll	7.70%	3.15%	2.86%	7.39%	5.65%	*	*	*	*	*
Significant Actuarial Assumption Changes:										
Discount rate	3.72%	2.06%	2.12%	2.74%	4.10%	*	*	*	*	*
Health cost trend rates:										
Initial	7.5% - 2022	7.5% - 2020	7.5% - 2020	9.0% - 2018	9.0% - 2018	*	*	*	*	*
Ultimate	5.0% - 2027	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	SOA RP-2014	*	*	*	*	*
Mortality improvement scale	MP-2021	MP-2020	MP-2020	MP-2018	MP-2018	*	*	*	*	*
Salary increase rate	3.50%	3.50%	3.50%	3.50%	3.50%	*	*	*	*	*
Plan participation rate	30%	30%	30%	50%	50%	*	*	*	*	*

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 7:

*10 Year schedule, historical information not available

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, 2022

<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, 2022	0.07234440%	\$ 4,149,770	\$ 2,134,850	194.38%	65.12%
June 30, 2021	0.06270189%	\$ 2,778,897	\$ 1,821,610	152.55%	72.22%
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, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
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, 2022

<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, 2022	\$ 416,101	\$ (416,101)	\$ -	\$ 2,162,911	19.24%
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, 2022

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	\$ 8,944,071	\$ 7,150,298
Difference in property taxes meeting susceptible to accrual criteria	38,829	
Non-budgetary revenues and expenditures	168,650	(159,768)
Budgetary transfers in and out		1,138,613
Encumbrances - December 31, 2021		(2,500)
Encumbrances - December 31, 2022		38,500
Per Schedule 1	<u>\$ 9,151,550</u>	<u>\$ 8,165,143</u>

Major Special Revenue Fund

Budgetary information in these financial statements has only been presented for the General Fund. The budgetary information is neither practical nor meaningful for the Water Tap Fee Fund.

NOTE 2—BUDGETARY FUND BALANCE

Components of the budgetary fund balance for the General Fund at December 31, 2022 are as follows:

<i>Restricted for:</i>	
Various donations	\$ 4,571
SB 401 - Highway Block Grant	30,920
SB 401 - Bridge Aid	122,104
Library Grants	8,239
<i>Committed for:</i>	
Continuing appropriations	147,701
<i>Assigned:</i>	
Subsequent year's expenditures	450,000
<i>Unassigned:</i>	
Unassigned - General Operations	<u>2,063,905</u>
	<u>\$ 2,827,440</u>

SCHEDULE A
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2022

	Special Revenue <u>Funds</u>	Permanent <u>Funds</u>	Combining <u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 336,320		\$ 336,320
Investments		\$ 92,251	92,251
Accounts receivable	1,950		1,950
Due from other funds	<u>15,372</u>		<u>15,372</u>
Total Assets	<u>353,642</u>	<u>92,251</u>	<u>445,893</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 353,642</u>	<u>\$ 92,251</u>	<u>\$ 445,893</u>
LIABILITIES			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable		73,002	73,002
Restricted	9,889	19,249	29,138
Committed	<u>343,753</u>		<u>343,753</u>
Total Fund Balances	<u>353,642</u>	<u>92,251</u>	<u>445,893</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 353,642</u>	<u>\$ 92,251</u>	<u>\$ 445,893</u>

SCHEDULE A-1
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2022

	Police Special Details <u>Fund</u>	Water Impact Fees <u>Fund</u>	Drug Forfeiture <u>Fund</u>	Total Nonmajor Special Revenue <u>Funds</u>
ASSETS				
Cash and cash equivalents		\$ 336,320		\$ 336,320
Accounts receivable	\$ 1,950			1,950
Due from other funds	<u>5,483</u>		\$ 9,889	<u>15,372</u>
Total Assets	<u>7,433</u>	<u>336,320</u>	<u>9,889</u>	<u>353,642</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 7,433</u>	<u>\$ 336,320</u>	<u>\$ 9,889</u>	<u>\$ 353,642</u>
LIABILITIES				
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted			9,889	9,889
Committed	<u>7,433</u>	<u>336,320</u>		<u>343,753</u>
Total Fund Balances	<u>7,433</u>	<u>336,320</u>	<u>9,889</u>	<u>353,642</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,433</u>	<u>\$ 336,320</u>	<u>\$ 9,889</u>	<u>\$ 353,642</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, 2022

	Special Revenue <u>Funds</u>	Permanent <u>Funds</u>	Capital Projects Bonds <u>Fund</u>	Combining <u>Totals</u>
Revenues:				
Intergovernmental	\$ 60			\$ 60
Charges for services	165,363			165,363
Interest and investment income (loss)	363	\$ (13,049)		(12,686)
Miscellaneous		5,998		5,998
Total Revenues	<u>165,786</u>	<u>(7,051)</u>	<u>\$ -</u>	<u>158,735</u>
Expenditures:				
Current operations:				
General government		50		50
Public safety	67,269			67,269
Total Expenditures	<u>67,269</u>	<u>50</u>	<u>-</u>	<u>67,319</u>
Excess revenues over (under) expenditures	<u>98,517</u>	<u>(7,101)</u>	<u>-</u>	<u>91,416</u>
Other financing sources (uses):				
Transfers out			(161,241)	(161,241)
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(161,241)</u>	<u>(161,241)</u>
Net change in fund balances	98,517	(7,101)	(161,241)	(69,825)
Fund Balances at beginning of year	<u>255,125</u>	<u>99,352</u>	<u>161,241</u>	<u>515,718</u>
Fund Balances at end of year	<u>\$ 353,642</u>	<u>\$ 92,251</u>	<u>\$ -</u>	<u>\$ 445,893</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, 2022

	Police Special Details <u>Fund</u>	Water Impact Fees <u>Fund</u>	Drug Forfeiture <u>Fund</u>	Total Nonmajor Special Revenue <u>Funds</u>
Revenues:				
Intergovernmental			\$ 60	\$ 60
Charges for services	\$ 63,413	\$ 101,950		165,363
Interest and investment income		363		363
Total Revenues	<u>63,413</u>	<u>102,313</u>	<u>60</u>	<u>165,786</u>
Expenditures:				
Current operations:				
Public safety	<u>67,269</u>			<u>67,269</u>
Total Expenditures	<u>67,269</u>	<u>-</u>	<u>-</u>	<u>67,269</u>
Net change in fund balances	(3,856)	102,313	60	98,517
Fund Balances at beginning of year	<u>11,289</u>	<u>234,007</u>	<u>9,829</u>	<u>255,125</u>
Fund Balances at end of year	<u><u>\$ 7,433</u></u>	<u><u>\$ 336,320</u></u>	<u><u>\$ 9,889</u></u>	<u><u>\$ 353,642</u></u>

Town of Lincoln

Annual Town Meeting Minutes

March 14, 2023

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 14, 2023. Moderator Robert Wetherell declared polls open at 10:00am. The polls closed at 6:00pm.

ARTICLE 01: Election of Town Officers

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

Election results of Article 01:

FOR SELECTMEN – 3 year term

OJ Robinson – 201 votes

FOR BUDGET COMMITTEE – 3 year term

Wayne Baltzer – 144 votes

Brian Gallagher – 153 votes

Alfred P Poulin Jr – 132 votes

Paul Beaudin – 3 votes

FOR CEMETERY TRUSTEE – 3 year term

William “Bill” Conn – 187 votes

FOR LIBRARY TRUSTEE – 3 year term

Marilyn Sanderson – 195 votes

FOR SUPERVISOR OF THE CHECKLIST – 6 year term

PJ Ouellette – 10 votes

FOR TOWN CLERK – 3 year term

Kristyn Brophy – 108 votes

Amanda Formalarie – 103 votes

Delia Sullivan – 12 votes

FOR TRUSTEE OF TRUST FUNDS – 3 year term

Paul Schirduan – 151 votes

FOR ZONING BOARD – 3 year term

Delia Sullivan – 164 votes

Raymond D’Amante – 151 votes

Article 02: Planning - 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 173 – No 27
Article 02 passed**

Article 03: Planning - 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 Planning Board

**Yes 164 – No 36
Article 03 passed**

RESULTS OF THE TOWN BUSINESS MEETING MARCH 14, 2023 at 6:30 pm

Moderator Robert Wetherell opened the Annual Town Meeting at 6:45 pm.

Moderator Wetherell welcomed everyone present and thanked everyone for coming. 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 Tuesday March 21st 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:

- 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 bond articles will be limited to twenty minutes, the remain 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 statues do govern legal procedures not listed here.

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).

Motion made by: Tamra Ham
Seconded by: OJ Robinson

Robert Wetherell called for a recess at 7:03PM. The meeting was called back to order at 7:21PM with while polls remain open for one full hour.

Yes 95 – No 7
Article 04 passed

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).

Motion made by: Tamra Ham
Seconded by: Jack Daly

Robert Wetherell called for a recess at 8:20PM. The meeting was called back to order at 8:36PM with while polls remain open for one full hour.

Yes 81 – No 22
Article 05 passed

Tamra Ham motioned to table Articles 6 & 7, which was seconded by OJ Robinson. **Motion passed by unanimous voice vote.**

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. The Selectmen and Budget Committee recommend this article. Tax Impact: \$.26/per thousand.

Motion made by: none
Seconded by: none
Article 06 tabled

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. The Selectmen and Budget Committee recommend this article. Tax Impact: \$.32/per thousand.

Motion made by: none

Seconded by: none

Article 07 tabled

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.

Motion made by: OJ Robinson

Seconded by: Tamra Ham

Article 08 passed with opposition.

Tamra Ham motioned to restrict reconsideration on articles 8 & 4. OJ Robinson seconded. **Motion passed by unanimous voice vote.**

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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 09 passed by voice vote unanimously

OJ Robinson motioned to table Article 10, which was seconded by Tamra Ham. **Motion passed by unanimous voice vote.**

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)

Motion made by: none
Seconded by: none
Article 10 tabled

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: \$.01/per thousand.

Motion made by: Tamra Ham
Seconded by: Jack Daly
Article 11 passed with opposition

Article 12: CRF-Fire Truck

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.

Motion made by: Tamra Ham
Seconded by: Jack Daly
Article 12 passed with opposition

Article 13: 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.

Motion made by: Tamra Ham
Seconded by: OJ Robinson
Article 13 passed with opposition

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.

Motion made by: tammy

Seconded by: jack

Article 14 passed by voice vote unanimously

Article 15: CR-Library Building

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

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 15 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 15 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 16 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 17 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 18 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 19 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 20 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: Jack Daly

Article 22 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 23 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: Jack Daly

Article 24 passed by voice vote unanimously

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.

Jay Duguay motioned to increase the funds to \$80,000.00. Seconded by Delia Sullivan. Amendment failed by voice vote.

Motion made by: Tamra Ham

Seconded by: Jack Daly

Article 25 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 26 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 27 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 28 passed by voice vote unanimously

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..

Motion made by: Tamra Ham

Seconded by: Jack Daly

Article 29 passed by voice vote unanimously

Tamra Ham motioned to restrict reconsideration on articles 12 through 29. OJ Robinson seconded.

Motion passed by unanimous voice vote.

Article 30: 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 (\$61,857.00) for the purpose of purchasing a replacement cruiser. The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.05/per thousand.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 30 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 31 passed by voice vote unanimously

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.

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 32 passed with opposition

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)

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 33 passed by voice vote unanimously

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)

Motion made by: Tamra Ham

Seconded by: OJ Robinson

Article 34 passed by voice vote unanimously

Article 35: Transact any other business

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

OJ Robinson presented the following proclamation on behalf of the Board of Selectman:

PROCLAMATION

Establishing April 1st of each year to be known in Lincoln, NH as **Marshall Young Friendship Day**.

WHEREAS, Marshall Young was a resident of Lincoln, NH for 82 years, and

WHEREAS, Marshall was well-known and well-loved by our community, often seen talking, joking, and smiling outside the post office and walking around town, and

WHEREAS, one of Marshall's favorite days of the year was April Fool's Day, and

WHEREAS, Marshall enjoyed pranking our community members all year long, but especially on April Fool's Day, and

WHEREAS, our community cared about Marshall and those who knew him would laugh at his jokes and pranks, knowing it gave Marshall satisfaction and gave him a sense of accomplishment and belonging,

NOW, THEREFORE, The Town of Lincoln hereby proclaims that April 1st of each year, starting on April 1, 2023, will be known as **Marshall Young Friendship Day**.

Proclaimed this 14th day of March, 2023 by the Town of Lincoln Board of Selectmen

Tamra Ham made a motion to dissolve the 2023 Annual Town Meeting

Seconded by: Jack Daly

All in favor by unanimous voice vote.

The 2023 Lincoln Town Meeting dissolved at 9:45 pm.

I hereby certify that the above return of the Annual Lincoln Town Meeting of March 14, 2023 is true and correct to the best of my knowledge.

Respectfully submitted,



Kristyn Brophy, Town Clerk

Statement of Budgeted and Actual Revenues

December 31, 2023

(unaudited)

	<u>2023 BUDGET</u>	<u>2023 RECEIVED</u>
<u>Revenue from Taxes:</u>		
Yield Tax	\$ -	\$ 5,091.67
Payment in Lieu of Taxes	215,000.00	233,524.00
Interest on Taxes	40,000.00	41,308.86
<u>Revenue from Licenses, Permits & Fees:</u>		
UCC Fees	1,000.00	825.00
Application Fees	30,000.00	46,863.74
Sign Permits	500.00	100.00
Cost Reimbursements	5,000.00	9,792.35
Short Term Rental Registrations	40,000.00	44,191.46
Motor Vehicle Fees	420,000.00	459,762.90
Dog Licenses	1,000.00	707.00
Misc. Income / NSF	900.00	616.95
Vital Records	1,500.00	1,312.00
Cable TV Franchise Fees	85,000.00	82,819.25
<u>Revenue from Other Governments:</u>		
Hazard Mitigation Grant	-	7,200.00
Meals & Room Tax Distribution	140,000.00	155,467.69
Highway Block Grant	30,000.00	45,372.15
Forest Service	2,000.00	2,175.00
Rail Road Fund	400.00	237.00
Water Filtration Grant	1,500.00	-
ARPA Funds	-	40,000.00
State Grant	-	33,418.53
TOW - SW	299,770.00	278,338.66
TOW - RC	183,620.00	171,333.61
TOW - CB	132,600.00	110,101.94
<u>Revenue from Charges for Services:</u>		
EX - Misc Income	1,000.00	518.16
EX - Misc Income - NSF	-	63.00
PD - Misc Income	500.00	531.15
PD - Grant Revenue	20,000.00	24,856.32
PD - Parking Tickets	5,000.00	1,830.00
PD - Court Reimbursements	1,000.00	-
PD - Special Detial Revenue	-	8,362.50
PD - False Alarms/Fees	3,000.00	110.00
PD - Copies of Reports	1,300.00	1,065.00
PD - Dispatch Revenue	23,000.00	27,000.00
PD - Ordinance Revenue	3,000.00	1,466.00
PD - LW Ambulance/Lin FD - CSI	8,000.00	-
EM - Grant Revenue	4,000.00	-
PW - Cemetery Equip Rental	1,000.00	-
SW - Recycling Rev	20,000.00	15,332.03
SW - Tipping Rev	40,000.00	45,771.79
WT - Misc Inome	4,000.00	4,865.00
WT - Water Meter Equipment	100.00	140.00
RC - Misc Income	-	60.00
RC - Ski Area Revenue	20,000.00	20,549.82
RC - Summer Camp Revenue	12,000.00	11,080.95
RC - Adventure Camp Revenue	7,800.00	9,442.98
CB - Grafton Seniors	6,517.00	5,430.90
CB - LW Child Care	13,315.00	13,597.06
CB - After School Program Revenue	13,500.00	16,057.80
CB - Misc Income	-	40.00
LB - Equipment User Fees	800.00	1,179.00

Warrant and Budget



Town of Lincoln, New Hampshire Annual Town Meeting 2024



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)

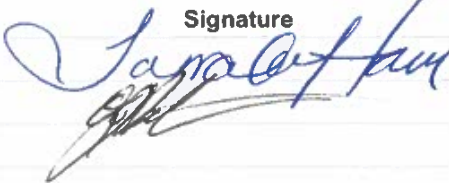
Date: Tuesday, March 12, 2024
 Time: 10:00 am – 6:00 pm
 Location: Lin-Wood High School
 Details: Multi-Purpose Room

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

Date: Tuesday, March, 12, 2024
 Time: 6:30 pm
 Location: Lin-Wood High School
 Details: Gymnasium

GOVERNING BODY CERTIFICATION

We certify and attest that on or before 02/26/2024, a true and attested copy of this document was posted at the place of meeting and at the Lincoln Post Office and that an original was delivered to the Town.

Name	Position	Signature
<i>Tamra Ham</i> <i>OJ Robinson</i>	<i>Selectman</i> <i>Selectman</i>	



Article 01 Election of Town Officers

To choose all necessary Town Officers for the year ensuing as follows: Selectman (1), Planning Board Members (2), Budget Committee Members (2), Cemetery Trustee (1), Library Trustee (2), Moderator (1), Zoning Board Members (2), Supervisors of the Checklist (1), and Trustees of Trust Funds (1).

Yes No

Article 02 Amend LUPO-General Use District

Planning - Amend LUPO, Article VI District and District Regulations, Section A Districts:

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 create two (2) General Use (GU) Districts by changing the characteristics of the General Use (GU) District in different parts of Town and amend LUPO, ARTICLE VI DISTRICT AND DISTRICT REGULATIONS, Section A. DISTRICTS and Section B DISTRICT REGULATIONS as follows:

A. General Use Downtown (GUD)

Along both ends of Lincoln Village along Main Street/NH Route 112/Kancamagus Highway and along both sides of East Branch Pemigewasset River.

1. Business Uses like (a) Manufactured Housing Park; (b) Motor Vehicle Sales & Service; and (c) Gas/Fuel Sale & Storage are permitted by Special Exception.
2. Industrial Uses like (a) Earth, Gravel & Stone Removal; and (b) Manufacturing Other than a Home Business are permitted by Special Exception.
3. Industrial Uses like (a) Junk Yards and (b) Bulk Storage/Warehousing are not permitted.
4. Change the Dimensional Setback Requirements for an Accessory Building by increasing the rear setback from five feet (5') to ten feet (10') and the side setbacks from five feet (5') to ten feet (10').

B. General Use Route 3 (GU3)

Along portions of Connector Road & US Route 3/Daniel Webster Highway & Connector Road and Liberty Road

1. Business Use – Campgrounds are permitted without a Special Exception.
2. Change Dimensional Requirements:
 - a. Reduce Minimum Lot Size for Duplex from twenty-two thousand five hundred square feet (22,500 SF) to fifteen thousand square feet (15,000 SF) with a maximum of three thousand square feet (3,000 SF) of total living space, otherwise, Minimum Lot Size for Duplex is twenty-two thousand five hundred square feet (22,500 SF).
 - b. Reduce side and rear setback requirements, staying with 15-foot setbacks in front, but reducing sides and rear setbacks from 15 feet to 5 feet.
 - c. Increase the Percentage of Maximum Lot Coverage from 70% to 75%.

Recommended by the Planning Board

Yes No

Article 03 Amend LUPO-Village Center

LUPO, Article VI District and District Regulations, Section A Districts:

Are you in favor of the adoption of Amendment No. 03 as proposed by the Planning Board for the Town Zoning Ordinance known as the "Land Use Plan Ordinance" (LUPO) changing some characteristics of the Village Center (VC) District and amend LUPO, LUPO, ARTICLE VI DISTRICT AND DISTRICT REGULATIONS, Section B DISTRICT REGULATIONS, as follows:



2024
WARRANT

Revise Characteristics of Village Center (VC) District

1. Veterinarian & Dog Kennels are permitted by Special Exception where formerly prohibited.
2. Industrial Uses like Manufacturing Other than a Home Business is permitted by Special Exception where formerly prohibited.
3. Industrial Uses like Bulk Storage/Warehousing are not permitted where formerly prohibited.
4. Change the Dimensional Setback Requirements for an Accessory Building by increasing the rear setback from 5 feet to 10 feet and side setbacks from 5 feet to 10 feet.

Recommended by the Planning Board

Yes No

Article 04 Amend LUPO-Useable Space

Are you in favor of the adoption of Amendment No. 04 as proposed by the Planning Board for the Town Zoning Ordinance known as the "Land Use Plan Ordinance" (LUPO) to:

1. Duplicate the definition of "Useable Space" as set forth in LUPO ARTICLE VIII BOARD OF ADJUSTMENT, Section A. BOARD OF ADJUSTMENT related to appeals for a Special Exception and add it to the definition section of the LUPO ARTICLE IV DEFINITIONS.
2. Duplicate the text for "Site Shall Be Suitable for Proposed Use, Structure or Development" as set forth in ARTICLE VIII BOARD OF ADJUSTMENT Section A. BOARD OF ADJUSTMENT related to appeals for a Special Exception and add it to ARTICLE VI, DISTRICT AND DISTRICT REGULATIONS, Section B. DISTRICT REGULATIONS. Paragraph 4. Lot and Lot Coverage Requirements and Standards.

Recommended by the Planning Board

Yes No

Article 05 Amend LUPO-Definitions

Are you in favor of the adoption of Amendment No. 05 as proposed by the Planning Board for the Town Zoning Ordinance known as the "Land Use Plan Ordinance" (LUPO) to as the following definitions to LUPO, ARTICLE IV, DEFINITIONS:

1. Dwelling Unit – A building or portion thereof providing complete independent living facilities for one or more persons, including permanent provisions for living, sleeping, eating, cooking and sanitation. This use shall not be deemed to include such transient occupancies as hotels, motels, rooming or boarding houses.
2. Multi-Family Dwelling: A building containing three or more separate dwelling units.

Recommended by the Planning Board

Yes No

Article 06 Amend LUPO-Adjust Zoning District

Are you in favor of the adoption of Amendment No. 06 as proposed by the Planning Board for the



Town Zoning Ordinance known as the "Land Use Plan Ordinance" (LUPO) ARTICLE VI, DISTRICT AND DISTRICT REGULATIONS, Section A. DISTRICTS which says:

"These Districts, as established, are shown on the "Lincoln Zoning Map" which is hereby declared to be a part of this Ordinance.", to adjust the "Lincoln Zoning Map" by adjusting the location of a Zoning District line between the General Use (GU) District and Rural Residential (RR) District to align with a minor subdivision (a/k/a Boundary Line Adjustment [BLA] or Lot Line Adjustment [LLA] for Thomas P. Tremblay, Trustee, approved by the Planning Board on December 13, 2023, between 189 Main Street (Map 117, Lot 004) and 19 Louann Lane (just changed to 3 Meadow Lane) (Map 117, Lot 017).

Recommended by the Planning Board.

Yes No

Article 07 Land Purchase "Campers World"

To see if the Town will vote to raise and appropriate the sum of Four Million dollars (\$4,000,000.00) to purchase the locally known "Campers World" property, Map 105 Lot 033 consisting of 321.96 acres of land located off Route 3, on the east side of the Pemigewasset River in Lincoln, NH, currently owned by EDL Enterprises, and to further authorize the issuance of not more than \$4,000,000.00 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; By Petition. The Selectmen and Budget Committee recommend this article. (3/5 ballot vote required).

Yes No

Article 08 Operating Budget

To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of Eight Million Five Hundred Thirty-Three Thousand Four Hundred Six dollars (\$8,533,406.00) 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 = \$6.69/per thousand; Revenue = \$1.62/per thousand; Net Tax Impact \$5.07/per thousand.

Yes No

Article 09 Library Front Steps

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000.00) for the reconstruction of the Library's front steps and entranceway. The project includes the demolition and removal of the existing concrete entranceway and stairs, reconstruction of columns, and installation of new deck and stairs. The Selectmen and Budget Committee recommend this article. Tax Impact: \$.02/per thousand.

Yes No

Article 10 Purchase Police Cruiser

To see if the Town will vote to raise and appropriate the sum of Sixty Two Thousand dollars



(\$62,000.00) for the purpose of purchasing a replacement cruiser. The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.05/per thousand.

Yes No

Article 11 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 12 Kanc Rec Area Covered Structure

To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Thousand dollars (\$150,000) to be used to construct a covered structure at the Kanc Recreation Area, and to further fund this appropriation by authorizing the withdrawal of \$150,000 from the unassigned fund balance as of December 31, 2023. No amount is to be raised by general taxation. This Special Warrant Article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the structure is complete or December 31, 2026, whichever comes first. By Petition. The Budget Committee does not recommend this article. The Selectmen recommend this article.

Yes No

Article 13 CR-Public Works Vehicle & Equipment

To see if the Town will vote to raise and appropriate One Hundred Eleven Thousand One Hundred Ninety-Four dollars (\$111,194.00) 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: \$.09/per thousand.

Yes No

Article 14 CR-Police Department Equipment

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

Yes No

Article 15 CR-Fire Truck & Equipment

To see if the Town will vote to raise and appropriate the sum of Two Hundred Twenty Thousand dollars (\$220,000.00) to be placed in the Fire Truck and Equipment Capital Reserve Fund (created in 1989). The Selectmen and Budget Committee recommend this article. Tax Impact: \$.17/per thousand.



Yes No

Article 16 CR-Water System Rehabilitation

To see if the Town will vote to raise and appropriate Two Hundred Seventy-Six Thousand dollars (\$276,000.00) to be placed in the Water System Rehabilitation Capital Reserve Fund (created in 1995). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.22/per thousand.

Yes No

Article 17 CR-Sewer System Rehabilitation

To see if the Town will vote to raise and appropriate Three Hundred Five Thousand dollars (\$305,000.00) 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

Article 18 CR-Roads & Streets Reconstruction

To see if the Town will vote to raise and appropriate One Hundred Forty-Eight Thousand dollars (\$148,000.00) 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: \$.12/per thousand.

Yes No

Article 19 CR-Property & Building Maintenance

To see if the Town will vote to raise and appropriate Three Hundred Thirty-One Thousand dollars (\$331,000.00) to be placed in the Property and Building Maintenance Expendable Trust (created in 2007). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.26/per thousand.

Yes No

Article 20 CR-Kanc Rec Area Equipment

To see if the Town will vote to raise and appropriate Sixty Thousand dollars (\$60,000.00) 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: \$.05/per thousand.

Yes No

Article 21 CR-Community Building

To see if the Town will vote to raise and appropriate the sum of Five Thousand dollars (\$5,000.00)



**2024
 WARRANT**

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: \$.004/per thousand.

Yes No

Article 22 CR-Library Building

To see if the Town will vote to raise and appropriate the sum of Twenty-Eight Thousand dollars (\$28,000.00) 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 23 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 24 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 25 CR-Village Center & Riverfront Park

To see if the Town will vote to raise and appropriate Twenty Thousand dollars (\$20,000.00) 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-Library Technology

To see if the Town will vote to raise and appropriate Two Thousand dollars (\$2,000.00) to be placed in the Library Technology Capital Reserve Fund (created in 1997). The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.002/per thousand.

Yes No

Article 27 CR-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 28 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: \$.004/per thousand.

Yes No

Article 29 CR-Revaluation

To see if the Town will vote to raise and appropriate Twenty-Five Thousand dollars (\$25,000.00) to be placed in the Revaluation Capital Reserve Fund (created in 1984, amended in 2008.) The Selectmen and Budget Committee recommend this appropriation. Tax Impact: \$.02/per thousand.

Yes No

Article 30 Establish CRF

To see if the Town will vote to establish a Town Buildings Audio, Video and Surveillance Capital Reserve Fund under the provisions of RSA 35:1 for maintenance and upgrades to the current systems and to raise and appropriate the sum of Two Thousand Five Hundred dollars (\$2,500.00) to be placed in this fund. Further, to name the Selectmen as agents to expend from said fund. The Selectmen and Budget Committee recommend this article. Tax Impact: \$0.002/per thousand.

Yes No

Article 31 Hand Count-Discontinuance of Electronic Voting Mac

Shall the following provisions pertaining to elections be adopted? All voting shall be by paper ballot and all ballots shall be hand counted only, rather than by use of optical scanning or any other types of programmable electronic counting devices. This shall constitute a return to hand counting ballots and the immediate discontinuance of all electronic voting machines and electronic devices authorized for use by trial in RSA 656:40. Shall this article be passed, it shall be enacted by the town of Lincoln immediately. By Petition. The Selectmen do not recommend this article.

Yes No

Article 32 Transact any other business

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

Yes No



Proposed Budget
Lincoln

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2/20/24

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
Dennis Luchante	Budget Committee	<i>Dennis Luchante</i>
DR. HERBERT W. GARDNER	VICE CHAIRMAN	<i>Dr. Herbert W. Gardner</i>
Cynthia Lloyd	Budget Committee	<i>Cynthia Lloyd</i>
Tamara A. Hamad	Selectman	<i>Tamara Hamad</i>
Tracey Brumlik	Secretary	<i>Tracey Brumlik</i>
MIKE SIMONS	CHAIR	<i>Mike Simons</i>
Alfred P. Poulton, Jr.	Committee Member	<i>Alfred P. Poulton, Jr.</i>
James Sano	Committee Member	<i>James Sano</i>
Brent Hansma	Committee Member	<i>Brent Hansma</i>

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 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
General Government								
4130	Executive	08	\$596,407	\$616,077	\$651,985	\$0	\$651,985	\$0
4140	Election, Registration, and Vital Statistics	08	\$2,606	\$3,525	\$9,525	\$0	\$9,525	\$0
4150	Financial Administration		\$0	\$0	\$0	\$0	\$0	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	08	\$54,973	\$111,000	\$95,000	\$0	\$95,000	\$0
4155	Personnel Administration	08	\$1,326,534	\$1,471,744	\$1,661,214	\$0	\$1,661,214	\$0
4191	Planning and Zoning	08	\$181,910	\$199,450	\$202,223	\$0	\$202,223	\$0
4194	General Government Buildings	08	\$64,660	\$68,250	\$62,950	\$0	\$62,950	\$0
4195	Cemeteries	08	\$22,989	\$29,230	\$29,230	\$0	\$29,230	\$0
4196	Insurance Not Otherwise Allocated	08	\$195,624	\$192,810	\$210,248	\$0	\$210,248	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$2,445,703	\$2,692,086	\$2,922,375	\$0	\$2,922,375	\$0
Public Safety								
4210	Police	08	\$1,665,509	\$1,836,052	\$1,858,878	\$0	\$1,858,878	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	08	\$207,928	\$210,374	\$248,184	\$0	\$248,184	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management	08	\$9,074	\$17,370	\$13,370	\$0	\$13,370	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,882,511	\$2,063,796	\$2,120,432	\$0	\$2,120,432	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	08	\$328,725	\$389,974	\$395,773	\$395,773	\$395,773	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	08	\$51,521	\$69,000	\$69,000	\$69,000	\$69,000	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$380,246	\$458,974	\$464,773	\$464,773	\$464,773	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	08	\$526,134	\$526,134	\$531,911	\$531,911	\$531,911	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	08	\$276,122	\$309,650	\$319,150	\$319,150	\$319,150	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$802,256	\$835,784	\$851,061	\$851,061	\$851,061	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water	08	\$474,508	\$478,325	\$488,848	\$488,848	\$488,848	\$0
	Water Distribution and Treatment Subtotal		\$474,508	\$478,325	\$488,848	\$488,848	\$488,848	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	08	\$159,903	\$159,903	\$174,404	\$174,404	\$174,404	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$159,903	\$159,903	\$174,404	\$174,404	\$174,404	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Welfare								
4441	Welfare Administration	08	\$5,949	\$10,000	\$10,000	\$0	\$10,000	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$5,949	\$10,000	\$10,000	\$0	\$10,000	\$0
Culture and Recreation								
4520	Parks and Recreation	08	\$481,733	\$554,682	\$585,899	\$0	\$585,899	\$0
4550	Library	08	\$172,118	\$180,271	\$184,517	\$0	\$184,517	\$0
4583	Patriotic Purposes	08	\$1,588	\$13,600	\$13,600	\$0	\$13,600	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$665,439	\$748,553	\$784,016	\$0	\$784,016	\$0
Conservation and Development								
4611	Conservation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	08	\$461,725	\$461,802	\$296,802	\$0	\$296,802	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	08	\$71,387	\$73,534	\$420,694	\$0	\$420,694	\$0
4723	Interest on Tax and Revenue Anticipation Notes	08	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$533,112	\$535,337	\$717,497	\$0	\$717,497	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$61,857	\$71,857	\$0	\$0	\$0	\$0
4903	Buildings		\$6,000,000	\$6,000,000	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$2,200,000	\$2,230,000	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$8,261,857	\$8,301,857	\$0	\$0	\$0	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations				\$8,533,406	\$0	\$8,533,406	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2024		Budget Committee's Appropriations for Appropriations for period ending 12/31/2024	
			(Recommended)	(Not Recommended)	(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	07	\$4,000,000	\$0	\$4,000,000	\$0
		<i>Purpose: Land Purchase "Campers World"</i>				
4903	Buildings	12	\$150,000	\$0	\$0	\$150,000
		<i>Purpose: Kanc Rec Area Covered Structure</i>				
4915	To Capital Reserve Funds	13	\$111,194	\$0	\$111,194	\$0
		<i>Purpose: CR-Public Works Vehicle & Equipment</i>				
4915	To Capital Reserve Funds	14	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: CR-Police Department Equipment</i>				
4915	To Capital Reserve Funds	15	\$220,000	\$0	\$220,000	\$0
		<i>Purpose: CR-Fire Truck & Equipment</i>				
4915	To Capital Reserve Funds	16	\$276,000	\$0	\$276,000	\$0
		<i>Purpose: CR-Water System Rehabilitation</i>				
4915	To Capital Reserve Funds	17	\$305,000	\$0	\$305,000	\$0
		<i>Purpose: CR-Sewer System Rehabilitation</i>				
4915	To Capital Reserve Funds	18	\$148,000	\$0	\$148,000	\$0
		<i>Purpose: CR-Roads & Streets Reconstruction</i>				
4915	To Capital Reserve Funds	20	\$60,000	\$0	\$60,000	\$0
		<i>Purpose: CR-Kanc Rec Area Equipment</i>				
4915	To Capital Reserve Funds	22	\$28,000	\$0	\$28,000	\$0
		<i>Purpose: CR-Library Building</i>				
4915	To Capital Reserve Funds	23	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: CR-Solid Waste</i>				
4915	To Capital Reserve Funds	24	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: CR-Engineering & Planning</i>				
4915	To Capital Reserve Funds	25	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: CR-Village Center & Riverfront Park</i>				





		Special Warrant Articles			
4915	To Capital Reserve Funds	26	\$2,000	\$0	\$2,000
		<i>Purpose: CR-Library Technology</i>			
4915	To Capital Reserve Funds	29	\$25,000	\$0	\$25,000
		<i>Purpose: CR-Revaluation</i>			
4915	To Capital Reserve Funds	30	\$2,500	\$0	\$2,500
		<i>Purpose: Establish CRF</i>			
4916	To Expendable Trusts	19	\$331,000	\$0	\$331,000
		<i>Purpose: CR-Property & Building Maintenance</i>			
4916	To Expendable Trusts	21	\$5,000	\$0	\$5,000
		<i>Purpose: CR-Community Building</i>			
4916	To Expendable Trusts	27	\$10,000	\$0	\$10,000
		<i>Purpose: CR-Employee Separation</i>			
4916	To Expendable Trusts	28	\$5,000	\$0	\$5,000
		<i>Purpose: CR-Cemetery Maintenance</i>			
Total Proposed Special Articles			\$5,813,694	\$0	\$5,663,694
					\$150,000



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
4902	Machinery, Vehicles, and Equipment	10	\$62,000	\$0	\$62,000	\$0
			<i>Purpose: Purchase Police Cruiser</i>			
4903	Buildings	09	\$30,000	\$0	\$30,000	\$0
			<i>Purpose: Library Front Steps</i>			
4909	Improvements Other than Buildings	11	\$30,000	\$0	\$30,000	\$0
			<i>Purpose: Highway Block Grant Program</i>			
Total Proposed Individual Articles			\$122,000	\$0	\$122,000	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	08	\$0	\$1,000	\$1,000
3186	Payment in Lieu of Taxes	08	\$0	\$230,000	\$230,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	08	\$0	\$40,000	\$40,000
	Taxes Subtotal		\$0	\$271,000	\$271,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	08	\$0	\$98,200	\$98,200
3220	Motor Vehicle Permit Fees	08	\$0	\$430,000	\$430,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	08	\$0	\$86,050	\$86,050
	Licenses, Permits, and Fees Subtotal		\$0	\$614,250	\$614,250
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
	From Federal Government Subtotal		\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	08	\$0	\$150,000	\$150,000
3353	Highway Block Grant	11	\$0	\$30,000	\$30,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution	08	\$0	\$2,300	\$2,300
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other	08	\$0	\$655,257	\$655,257
	State Sources Subtotal		\$0	\$637,557	\$637,557
Charges for Services					
3401	Income from Departments	08	\$0	\$291,696	\$291,696
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$0	\$291,696	\$291,696
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	08	\$0	\$1,000	\$1,000
3502	Interest on Investments	08	\$0	\$10,000	\$10,000
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	08	\$0	\$67,400	\$67,400
	Miscellaneous Revenues Subtotal		\$0	\$78,400	\$78,400
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0





Revenues		Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Account	Source	Article		
Interfund Operating Transfers In				
3912	From Special Revenue Funds		\$0	\$0
3913	From Capital Projects Funds		\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0
3917	From Conservation Funds		\$0	\$0
	Interfund Operating Transfers In Subtotal		\$0	\$0
Other Financing Sources				
3934	Proceeds from Long-Term Notes/Bonds/Other Sources	07	\$4,000,000	\$4,000,000
9998	Amount Voted from Fund Balance	12	\$150,000	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0
	Other Financing Sources Subtotal		\$4,150,000	\$4,000,000
	Total Estimated Revenues and Credits		\$6,242,903	\$6,092,903



Budget Summary

Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$8,533,406	\$8,533,406
Special Warrant Articles	\$5,813,694	\$5,663,694
Individual Warrant Articles	\$122,000	\$122,000
Total Appropriations	\$14,469,100	\$14,319,100
Less Amount of Estimated Revenues & Credits	\$6,242,903	\$6,092,903
Estimated Amount of Taxes to be Raised	\$8,226,197	\$8,226,197



Supplemental Schedule

1. Total Recommended by Budget Committee	\$14,319,100
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$296,802
3. Interest: Long-Term Bonds & Notes	\$420,694
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$717,496
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$13,601,604
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,360,160
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting:	
(Line 1 + Line 8 + Line 11 + Line 12)	\$15,679,260

2023 INVENTORY OF TOWN PROPERTY

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



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	1,261.49	\$51,550	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	901.58	\$244,766,500	
1G	Commercial/Industrial Land	683.10	\$38,780,200	
1H	Total of Taxable Land	2,846.17	\$283,598,250	
1I	Tax Exempt and Non-Taxable Land	79,804.66	\$51,538,500	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$870,286,250	
2B	Manufactured Housing RSA 674:31	0	\$3,277,600	
2C	Commercial/Industrial	0	\$108,128,074	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$981,691,924	
2G	Tax Exempt and Non-Taxable Buildings	0	\$23,028,400	
Utilities & Timber		Valuation		
3A	Utilities		\$11,395,400	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$1,276,685,574	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$1,276,685,574	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	15	\$1,358,400
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	2	\$75,100
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$1,433,500
21A	Net Valuation			\$1,275,252,074
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,275,252,074
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$1,275,252,074
22	Less Utilities			\$11,395,400
23A	Net Valuation without Utilities			\$1,263,856,674
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,263,856,674

2023 PAYROLL BY DEPARTMENT

(unaudited)

EMPLOYEE NAME	REGULAR WAGES	OVERTIME WAGES	SEPARATION / RETIREMENT WAGES	GROSS WAGES
EXECUTIVE & OFFICIALS				
Daigle-Brophy, Kristyn G	\$ 26,327.00			\$ 26,327.00
Daly, John R	6,121.97			6,121.97
Farnsworth, Rebecca D	35,692.39			35,692.39
Ham, Tamra A	6,121.97			6,121.97
Hart, Johnna M	26,924.15		302.72	27,226.87
Klepser, Kristene N	13,568.50			13,568.50
Leslie, Jane A	63,619.10	6,432.68		70,051.78
Mcqueeney, Luanne T	3,516.53			3,516.53
Park, Carina D	134,615.48			134,615.48
Robinson, Orrin J	6,121.97			6,121.97
PLANNING & ZONING				
Bont, Carole A	81,816.54	719.51		82,536.05
Peluso, Lisa M (PL & EX)	51,882.52	8.85		51,891.37
Sherriff, Judy L	3,500.90			3,500.90
ELECTIONS				
Chenard, Susanne A	250.00			250.00
Daigle, Noah C	200.00			200.00
Kuplin, Laurel	250.00			250.00
Thomas, Randall R	200.00			200.00
Wetherell, Robert J	400.00			400.00
LIBRARY				
Camargo, Teasha	32,867.20			32,867.20
Peltier, Janet C (Treasurer & Checklist)	5,166.99			5,166.99
Riley, Carol A	61,253.92			61,253.92
Smith, Samantha L	10,561.18			10,561.18
Strangman, Emily H	12,037.93			12,037.93
FIRE DEPARTMENT				
Baker, Ryan P	460.69			460.69
Barnaby, Cannon B	12,172.93			12,172.93
Beard, Ronald R	10,800.00			10,800.00
Bennett, Lauren C	9,312.60			9,312.60
Fairbrother, Ryan L (FD & EX)	55,080.00	4,362.76		59,442.76
Homan, Clifford K	500.50			500.50
Kenney, Robert	10,316.10			10,316.10
Louison, Jacob R	2,643.64			2,643.64
Macauley, Aaron P	10,649.38			10,649.38
Macauley, Ross E	6,146.60			6,146.60
Masse, Kevin R	76.44			76.44
Russell, Dylan M	1,506.26			1,506.26
Snyder, Nicholas R	90.10			90.10
Tomaso, David B	7,330.98			7,330.98
Warnick, Kurt	722.39			722.39
Weden, Michael (FD & EX)	24,170.28			24,170.28
DEPARTMENT OF PUBLIC WORKS				
Hadaway, Nathan D	96,315.74			96,315.74
Hart, Daryl J	55,619.68	2,642.20		58,261.88
Nicoll Iii, Andrew M	7,252.00		3,020.06	10,272.06
Smith, Ryan J (PW & REC)	58,133.71	3,251.23		61,384.94
WATER DEPARTMENT				
Beaudin, David W (WT & PW)	69,508.88	8,823.54		78,332.42
Jones, Tyler J (WT & PW)	57,333.13	2,752.50		60,085.63
SOLID WASTE FACILITY				
Christenson, Scot A	8,492.36			8,492.36
Clark, Russell W	47,875.89	299.48		48,175.37
Mackay, John M	57,926.36	4,059.58		61,985.94
Pelletier, Joseph C	21,840.52			21,840.52
Vance, Larry G	52,868.28	1,370.34		54,238.62

2023 PAYROLL BY DEPARTMENT

(unaudited)

EMPLOYEE NAME	REGULAR WAGES	OVERTIME WAGES	SEPARATION / RETIREMENT WAGES	GROSS WAGES
CEMETERY				
Thompson, Peter J	11,862.84			11,862.84
COMMUNITY CENTER				
Drew, Elizabeth H (CC/REC)	10,809.82	642.00		11,451.82
Etchings, Victoria D	2,918.57			2,918.57
Fairbrother, Bryanna L	43,942.84			43,942.84
Fitzgerald, Seven D (CC/REC)	4,658.72			4,658.72
Goodbout, Jason G	3,699.96			3,699.96
Goodbout, Kyle R (CC/REC)	6,168.50	34.13		6,202.63
Harriman, Colten J.	1,266.00			1,266.00
Manning, Cameron R	3,654.00			3,654.00
Murphy, Casey J	175.44			175.44
Oddis, Haily A (CC/REC)	37,032.98	1,270.42		38,303.40
Reed, Evan J	686.19			686.19
Sellingham, Kara (CC/REC)	3,119.22			3,119.22
Sworab, Madyson T	1,980.98			1,980.98
Webster-Larue, Keagen L	3,010.72			3,010.72
Whitcomb, Alyssa I	1,059.50			1,059.50
RECREATION DEPARTMENT				
Bartlett, John A	2,850.47			2,850.47
Bujeaud, Evan D	3,486.74			3,486.74
Ciccarello, Kayla L	130.00			130.00
Clark, Jillian E (REC/CC)	6,035.65	582.00		6,617.65
Conn Jr, Ralph L	5,554.42	498.95		6,053.37
Corey, Marcus K	579.16			579.16
Cronin, Sayre J	489.50			489.50
Duguay, Jane	1,355.40	580.92		1,936.32
Formalarie, Andrew C	742.56			742.56
Jenkins, Eunice J	79.75			79.75
Lamotte, Chad W	615.00			615.00
Lindow, Andrew D	483.70			483.70
Lindow, Tricia E	340.07			340.07
Loukes, Aaron L	193.20			193.20
Lylyk, Dalton R	6,841.99	76.50		6,918.49
Martin, James R	15.00			15.00
Martin, Victoria J	30.00			30.00
Mcclure, Christopher D	254.88			254.88
Modzelewski, Dylan A	4,936.36	815.64		5,752.00
Rose, Brook J	6,243.00	74.25		6,317.25
Rose, Lilah O	3,204.90			3,204.90
Sellingham, Mark A	345.00			345.00
Smith, Zachery T	1,040.13			1,040.13
Talbot, Martha	315.43			315.43
Thibault, Benjamin L	38.80			38.80
Tower, Blake S (REC/CC)	6,597.71	438.00		7,035.71
Tower, Samantha Q	1,650.75			1,650.75
Tower, Tara	71,269.50			71,269.50
Truong, Thinh T	240.72			240.72
Wilson, Geoffrey F	510.08			510.08
	\$ 1,530,677.83	\$ 39,735.48	\$ 3,322.78	\$ 1,573,736.09



TOWN OF LINCOLN

2023 Water System Improvements

\$2,200,000 - 20 Year Loan - Union Bank

	Rate	Principal Payment	Interest Payment	Total Payment	Principal Balance
August 17, 2023					2,200,000.00
August 17, 2024	4.49	0.00	98,881.30	98,881.30	2,200,000.00
February 17, 2025	4.60	57,900.00	50,912.11	108,812.11	2,142,100.00
August 17, 2025	4.60	57,900.00	48,863.35	106,763.35	2,084,200.00
February 17, 2026	4.60	57,900.00	48,330.60	106,230.60	2,026,300.00
August 17, 2026	4.60	57,900.00	46,221.85	104,121.85	1,968,400.00
February 17, 2027	4.60	57,900.00	45,645.31	103,545.31	1,910,500.00
August 17, 2027	4.60	57,900.00	43,580.34	101,480.34	1,852,600.00
February 17, 2028	4.60	57,900.00	42,930.03	100,830.03	1,794,700.00
August 17, 2028	4.60	57,900.00	41,052.54	98,952.54	1,736,800.00
February 17, 2029	4.60	57,900.00	40,192.79	98,092.79	1,678,900.00
August 17, 2029	4.60	57,900.00	38,297.32	96,197.32	1,621,000.00
February 17, 2030	4.60	57,900.00	37,589.43	95,489.43	1,563,100.00
August 17, 2030	4.60	57,900.00	35,655.81	93,555.81	1,505,200.00
February 17, 2031	4.60	57,900.00	34,904.14	92,804.14	1,447,300.00
August 17, 2031	4.60	57,900.00	33,014.30	90,914.30	1,389,400.00
February 17, 2032	4.60	57,900.00	32,196.37	90,096.37	1,331,500.00
August 17, 2032	4.60	57,900.00	30,457.15	88,357.15	1,273,600.00
February 17, 2033	4.60	57,900.00	29,473.48	87,373.48	1,215,700.00
August 17, 2033	4.60	57,900.00	27,731.28	85,631.28	1,157,800.00
February 17, 2034	4.60	57,900.00	26,848.27	84,748.27	1,099,900.00
August 17, 2034	4.60	57,900.00	25,089.77	82,989.77	1,042,000.00
February 17, 2035	4.86	57,900.00	25,528.72	83,428.72	984,100.00
August 17, 2035	4.86	57,900.00	23,717.08	81,617.08	926,200.00
February 17, 2036	4.86	57,900.00	22,675.81	80,575.81	868,300.00
August 17, 2036	4.86	57,900.00	20,984.39	78,884.39	810,400.00
February 17, 2037	4.86	57,900.00	19,814.19	77,714.19	752,500.00
August 17, 2037	4.86	57,900.00	18,135.46	76,035.46	694,600.00
February 17, 2038	4.86	57,900.00	17,017.51	74,917.51	636,700.00
August 17, 2038	4.86	57,900.00	15,344.64	73,244.64	578,800.00
February 17, 2039	4.86	57,900.00	14,180.44	72,080.44	520,900.00
August 17, 2039	4.86	57,900.00	12,553.83	70,453.83	463,000.00
February 17, 2040	4.86	57,900.00	11,335.46	69,235.46	405,100.00
August 17, 2040	4.86	57,900.00	9,790.14	67,690.14	347,200.00
February 17, 2041	4.86	57,900.00	8,489.00	66,389.00	289,300.00
August 17, 2041	4.86	57,900.00	6,972.21	64,872.21	231,400.00
February 17, 2042	4.86	57,900.00	5,669.24	63,569.24	173,500.00
August 17, 2042	4.86	57,900.00	4,181.40	62,081.40	115,600.00
February 17, 2043	4.86	57,900.00	2,832.17	60,732.17	57,700.00
August 17, 2043	4.86	57,700.00	1,390.59	59,090.59	0.00
Total		\$2,200,000.00	\$1,098,479.82	\$3,298,479.82	

TOWN OF LINCOLN

Beechwood

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

	Rate	Principal Payment	Interest Payment	Total Payment	Principal Balance
February 15, 2024			\$7,030.00	\$7,030.00	\$300,000.00
August 15, 2024	4.020	\$100,000.00	7,030.00	107,030.00	200,000.00
February 15, 2025			5,020.00	5,020.00	200,000.00
August 15, 2025	5.020	\$100,000.00	5,020.00	105,020.00	100,000.00
February 15, 2026			2,510.00	2,510.00	100,000.00
August 15, 2026	5.020	\$100,000.00	2,510.00	102,510.00	0.00
TOTAL		\$300,000.00	\$29,120.00	\$329,120.00	

TOWN OF LINCOLN

Levee

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

	Rate	Principal Payment	Interest Payment	Total Payment	Principal Balance
February 15, 2024			\$13,015.50	\$13,015.50	\$780,000.00
August 15, 2024	4.02	60,000.00	13,015.50	73,015.50	720,000.00
February 15, 2025			11,809.50	11,809.50	720,000.00
August 15, 2025	5.02	60,000.00	11,809.50	71,809.50	660,000.00
February 15, 2026			10,303.50	10,303.50	660,000.00
August 15, 2026	5.02	60,000.00	10,303.50	70,303.50	600,000.00
February 15, 2027			8,797.50	8,797.50	600,000.00
August 15, 2027	2.02	60,000.00	8,797.50	68,797.50	540,000.00
February 15, 2028			8,191.50	8,191.50	540,000.00
August 15, 2028	2.02	60,000.00	8,191.50	68,191.50	480,000.00
February 15, 2029			7,585.50	7,585.50	480,000.00
August 15, 2029	2.15	60,000.00	7,585.50	67,585.50	420,000.00
February 15, 2030			6,942.00	6,942.00	420,000.00
August 15, 2030	4.02	60,000.00	6,942.00	66,942.00	360,000.00
February 15, 2031			5,736.00	5,736.00	360,000.00
August 15, 2031	4.02	60,000.00	5,736.00	65,736.00	300,000.00
February 15, 2032			4,530.00	4,530.00	300,000.00
August 15, 2032	3.02	60,000.00	4,530.00	64,530.00	240,000.00
February 15, 2033			3,624.00	3,624.00	240,000.00
August 15, 2033	3.02	60,000.00	3,624.00	63,624.00	180,000.00
February 15, 2034			2,718.00	2,718.00	180,000.00
August 15, 2034	3.02	60,000.00	2,718.00	62,718.00	120,000.00
February 15, 2035			1,812.00	1,812.00	120,000.00
August 15, 2035	3.02	60,000.00	1,812.00	61,812.00	60,000.00
February 15, 2036			906.00	906.00	60,000.00
August 15, 2036	3.02	60,000.00	906.00	60,906.00	0.00
TOTAL		\$780,000.00	\$171,942.00	\$951,942.00	

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

	Rate	Principal Payment	Interest Payment	Total Payment	Principal Balance
February 1, 2024	3.79		\$3,886.85	\$3,886.85	\$199,623.25
August 1, 2024	3.79	40,075.35	3,824.89	43,900.24	159,547.90
February 1, 2025	3.79		3,090.62	3,090.62	159,547.90
August 1, 2025	3.79	40,075.35	3,040.23	43,115.58	119,472.55
February 1, 2026	3.79		2,314.32	2,314.32	119,472.55
August 1, 2026	3.79	40,075.35	2,276.58	42,351.93	79,397.20
February 1, 2027	3.79		1,538.01	1,538.01	79,397.20
August 1, 2027	3.79	40,075.35	1,512.94	41,588.29	39,321.85
February 1, 2028	3.79		761.71	761.71	39,321.85
August 1, 2028	3.79	39,321.85	753.43	40,075.28	0.00
TOTAL		\$199,623.25	\$22,999.58	\$222,622.83	

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

	Rate	Principal Payment	Interest Payment	Total Payment	Principal Balance
February 18, 2024	2.80		1,526.29	1,526.29	\$106,651.00
August 18, 2024	2.80	31,100.00	1,509.70	32,609.70	75,551.00
February 18, 2025	2.80		1,081.22	1,081.22	75,551.00
August 18, 2025	2.80	31,100.00	1,063.59	32,163.59	44,451.00
February 18, 2026	2.80		636.14	636.14	44,451.00
August 18, 2026	2.80	31,100.00	625.77	31,725.77	13,351.00
February 18, 2027	2.80		191.07	191.07	13,351.00
August 18, 2027	2.80	13,351.00	187.95	13,538.95	0.00
February 18, 2028	2.80				0.00
August 18, 2028	2.80				0.00
TOTAL		\$106,651.00	\$6,821.73	\$113,472.73	

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

	Rate	Principal Payment	Interest Payment	Total Payment	Principal Balance
August 1, 2023					\$87,861.79
February 1, 2024	2.10	65,625.00	929.70	66,554.70	22,236.79
August 1, 2024	2.10	0.00	232.21	232.21	22,236.79
February 1, 2025	2.10	22,236.79	234.87	22,471.66	0.00
TOTAL		\$87,861.79	\$1,396.78	\$89,258.57	



2023
\$11.68

Tax Rate Breakdown Lincoln

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$7,568,664	\$1,275,252,074	\$5.93
County	\$1,969,842	\$1,275,252,074	\$1.54
Local Education	\$3,513,366	\$1,275,252,074	\$2.76
State Education	\$1,826,549	\$1,263,856,674	\$1.45
Total	\$14,878,421		\$11.68

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$14,878,421
War Service Credits	(\$52,500)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$14,825,921

 Sam Greene Director of Municipal and Property Division New Hampshire Department of Revenue Administration	10/24/2023
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Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$17,956,615	
Net Revenues (Not Including Fund Balance)		(\$10,099,333)
Fund Balance Voted Surplus		(\$450,000)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$52,500	
Special Adjustment	\$0	
Actual Overlay Used	\$108,882	
Net Required Local Tax Effort	\$7,568,664	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$1,969,842	
Net Required County Tax Effort	\$1,969,842	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$5,339,915	
Net Education Grant		\$0
Locally Retained State Education Tax		(\$1,826,549)
Net Required Local Education Tax Effort	\$3,513,366	
State Education Tax	\$1,826,549	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$1,826,549	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,275,252,074	\$1,257,495,124
Total Assessment Valuation without Utilities	\$1,263,856,674	\$1,240,464,524
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$1,275,252,074	\$1,257,495,124

Village (MS-1V)

Description	Current Year
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Town of Lincoln
Trust Funds

as of December 31, 2023

Date of Creation	Purpose	Balance Beginning Year	Additions/ New Funds Created	Expended During Period	PRINCIPAL					INCOME					Grand
					Balance End of Year	Cash Capital Gains	Gain (Loss) on Securities	Balance End of Period	Balance Beginning Year	Income During Period	Expended/Received During Period	Balance End of Period	Principal & Income of Period		
12/31/1990	Cemetery Trust Fund	74,451.80	4,300.00	-	(1,361.16)	807.59	1,694.57	79,892.80	15,129.62	2,756.72	-	17,886.34	97,779.15		
12/31/2017	Fire Department Auxiliary	9,972.69	4,047.56	(840.26)	(167.61)	111.61	246.24	13,370.02	529.51	343.41	(730.24)	142.68	13,512.70		
12/01/1993	Memorial Park	105.52	-	-	(1.77)	1.00	2.12	106.88	11.39	3.52	-	14.91	121.79		
TOTAL TRUST FUNDS		84,530.01	8,347.56	(840.26)	(1,530.74)	920.20	1,942.93	93,366.70	15,670.53	3,103.65	(730.24)	18,043.94	111,413.64		
12/31/2005	Community Building ETF	30,411.21	40,000.00	-	(68.87)	-	(484.48)	69,857.86	-	930.21	-	930.21	70,788.07		
12/31/2010	Employee Separation ETF	44,253.93	10,000.00	-	(100.25)	-	(704.99)	53,448.68	-	1,353.62	-	1,353.62	54,802.30		
12/31/2007	Property & Building Maintenance ETF	240,441.45	81,000.00	(8,457.25)	(528.99)	-	(3,803.31)	308,651.90	-	7,169.72	(5,277.33)	1,892.39	310,544.29		
12/31/2006	Town Cemetery Maintenance ETF	87,814.36	5,000.00	-	(198.92)	-	(1,398.97)	91,216.47	-	2,886.02	-	2,886.02	93,902.49		
12/31/2008	Village Center & Riverfront Part ETF	21,946.77	30,000.00	-	(49.72)	-	(349.65)	51,547.40	-	671.30	-	671.30	52,218.70		
12/31/1997	Engineering & Planning Cap Res	110,103.09	5,000.00	-	(249.41)	-	(1,754.02)	113,099.66	-	3,367.77	-	3,367.77	116,467.43		
12/31/1989	Fire Truck & Equipment Cap Res	227,631.64	600,000.00	-	(515.65)	-	(3,626.38)	823,499.61	-	6,962.68	-	6,962.68	830,462.29		
12/31/2005	Kancamagus Recreation Area Equipment	84,586.07	83,000.00	(61,178.50)	(113.92)	-	(1,208.65)	105,084.99	-	1,661.59	(1,434.70)	226.89	105,311.88		
12/31/1991	Library Building Capital Reserve	47,367.27	20,000.00	-	(107.31)	-	(754.59)	66,505.37	-	1,448.84	-	1,448.84	67,954.21		
12/31/1997	Library Technology Capital Reserve	5,198.34	2,000.00	-	(11.78)	-	(82.80)	7,103.77	-	159.00	-	159.00	7,262.77		
12/31/1995	Police Department Equipment Cap Res	54,143.14	150,000.00	(7,943.43)	(110.39)	-	(839.49)	195,249.83	-	1,507.36	(469.37)	1,037.99	196,287.82		
12/31/1990	Public Works Vehicles & Equip Cap Res	588,554.91	22,000.00	(117,962.45)	(1,220.77)	-	(9,201.21)	482,170.48	-	16,723.32	(5,846.54)	10,876.78	493,047.26		
12/31/1984	Revaluation Capital Reserve	61,514.44	25,000.00	-	(139.36)	-	(979.98)	85,395.10	-	1,881.57	-	1,881.57	87,276.67		
12/31/1994	Road & Street Reconstruction Cap Res	611,000.69	123,000.00	(1,613.33)	(1,376.12)	-	(9,726.56)	721,284.68	-	18,610.43	(13,627.63)	4,982.80	726,267.48		
12/31/2004	Roland Dubois Settlement Cap Res	436,156.68	-	-	(988.02)	-	(6,948.39)	428,220.27	-	13,340.94	-	13,340.94	441,561.21		
12/31/1995	Sewer System Rehabilitation Cap Res	1,648,059.47	300,000.00	(284,137.32)	(3,553.87)	-	(26,072.83)	1,634,295.45	-	48,597.19	(36,637.89)	11,959.30	1,646,254.75		
12/31/1989	Solid Waste Facility Improvement Cap Res	73,717.06	10,000.00	-	(167.00)	-	(1,174.39)	82,375.67	-	2,254.83	-	2,254.83	84,630.50		
12/31/1995	Water System Rehabilitation Cap Res	940,592.10	166,000.00	(20,539.55)	(2,097.33)	-	(14,936.22)	1,069,016.99	-	28,399.12	(20,860.45)	7,538.67	1,076,557.66		
TOTAL CAPITAL RESERVE FUNDS		5,313,492.60	1,672,000.00	(501,831.83)	(11,597.68)	-	(84,046.91)	6,388,016.18	-	157,725.51	(5,277.33)	73,571.60	6,461,587.78		
Grand Total		5,398,022.62	1,680,347.56	(502,672.09)	(13,128.42)	920.20	(82,103.98)	6,481,385.89	15,670.53	160,829.16	(6,007.57)	91,615.54	6,573,001.42		



TOWN OF LINCOLN

2023 Detailed Statement of Payments

December 31, 2023

(unaudited)

	2023 <i>Budgeted</i>	2023 <i>Expended</i>	<i>(Over) Under Budget</i>
GENERAL GOVERNMENT			
<i>Executive</i>			
Payroll	\$ 294,802.00	\$ 288,188.47	\$ 6,613.53
Public Officials Payroll	24,116.00	22,390.91	1,725.09
Payroll Overtime	5,410.00	6,683.53	(1,273.53)
Telephone	9,336.00	6,784.05	2,551.95
Dues, Travel & Conferences	18,455.00	15,260.90	3,194.10
Contracted Services	152,547.00	154,002.58	(1,455.58)
Materials & Supplies	17,800.00	17,971.77	(171.77)
<i>Subtotal Executive</i>	\$ 522,466.00	\$ 511,282.21	\$ 11,183.79
<i>Town Clerk</i>			
Payroll Town Clerk	\$ 26,000.00	\$ 26,686.90	\$ (686.90)
Payroll Deputy Clerk	8,000.00	560.00	7,440.00
Dues, Travel & Conferences	985.00	818.99	166.01
Contracted Services	9,121.00	7,560.39	1,560.61
Materials & Supplies	765.00	1,163.65	(398.65)
<i>Subtotal Elections</i>	\$ 44,871.00	\$ 36,789.93	\$ 8,081.07
<i>Elections</i>			
Payroll-Elections	\$ 400.00	\$ 400.00	\$ -
Contracted Services	2,575.00	2,108.80	466.20
Materials & Supplies	550.00	96.92	453.08
<i>Subtotal Elections</i>	\$ 3,525.00	\$ 2,605.72	\$ 919.28
<i>Tax Collector</i>			
Payroll Tax Collector	\$ 26,000.00	\$ 20,500.18	\$ 5,499.82
Payroll Deputy Tax	8,000.00	0.00	8,000.00
Dues, Travel & Conferences	590.00	609.43	(19.43)
Contracted Services	13,250.00	25,952.46	(12,702.46)
Materials & Supplies	900.00	913.15	(13.15)
<i>Subtotal Elections</i>	\$ 48,740.00	\$ 47,975.22	\$ 764.78
<i>Legal Expenses</i>			
<i>Subtotal Legal Expenses</i>	\$ 111,000.00	\$ 54,972.86	\$ 56,027.14
<i>Personnel Administration</i>			
HealthTrust Health Insurance	\$ 323,990.00	\$ 281,183.94	\$ 42,806.06
Health/Dental Insurance Union	362,790.00	300,165.55	62,624.45
Life Insurance	14,000.00	13,358.45	641.55
Disability Insurance	23,210.00	14,604.27	8,605.73
Dental Plan Employee	12,500.00	10,949.98	1,550.02
FICA Tax Expense	127,000.00	117,152.90	9,847.10
Medicare Tax Expense	44,650.00	40,880.48	3,769.52
Pension Contribution-Police	332,759.00	270,253.57	62,505.43
Pension Contribution-Others	227,289.00	217,298.47	9,990.53
Unemployment Compensation	1,339.00	-	1,339.00
Workers' Compensation	60,415.00	56,686.79	3,728.21
Education Reimbursement	5,000.00	4,000.00	1,000.00
<i>Subtotal Personnel Administration</i>	\$ 1,534,942.00	\$ 1,326,534.40	\$ 208,407.60
<i>Planning</i>			
Payroll	\$ 116,400.00	\$ 104,118.39	\$ 12,281.61
Payroll - Recording Secretary	-	51.00	(51.00)
Payroll - Overtime	-	788.51	(788.51)

TOWN OF LINCOLN

2023 Detailed Statement of Payments

December 31, 2023

(unaudited)

	2023 <i>Budgeted</i>	2023 <i>Expended</i>	<i>(Over)</i> <i>Under</i> <i>Budget</i>
Training/Expenses	2,500.00	441.55	2,058.45
Dues, Travel & Conferences	4,700.00	4,505.00	195.00
Contracted Services	67,250.00	64,823.60	2,426.40
Materials & Supplies	6,800.00	5,682.98	1,117.02
Office Equipment	1,800.00	1,499.00	301.00
Subtotal Planning	\$ 199,450.00	\$ 181,910.03	\$ 17,539.97
 Town Building			
Contracted Services	\$ 2,500.00	\$ -	\$ 2,500.00
Electricity	21,000.00	16,865.78	4,134.22
Heating Oil	6,000.00	5,913.52	86.48
Materials & Supplies	4,800.00	2,833.42	1,966.58
Building & Property Maintenance	33,950.00	36,386.79	(2,436.79)
New Town Building Expenses	-	2,660.00	(2,660.00)
Subtotal Town Building	\$ 68,250.00	\$ 64,659.51	\$ 3,590.49
 Cemetery			
Payroll	\$ 12,500.00	\$ 12,829.21	\$ (329.21)
Payroll - Burial Payroll	-	281.40	(281.40)
Payroll Overtime	4,100.00	125.23	3,974.77
Contracted Services	6,730.00	1,407.00	5,323.00
Materials & Supplies	3,700.00	7,471.54	(3,771.54)
Fuel - Equipment & Vehicles	1,200.00	437.91	762.09
Equipment	1,000.00	436.48	563.52
Subtotal Cemetery	\$ 29,230.00	\$ 22,988.77	\$ 6,241.23
 Insurances			
Property Liability	\$ 192,810.00	\$ 195,624.00	\$ (2,814.00)
Subtotal Insurances	\$ 192,810.00	\$ 195,624.00	\$ (2,814.00)
Total General Government	\$ 2,755,284.00	\$ 2,445,342.65	\$ 309,941.35
 PUBLIC SAFETY			
 Police			
Payroll	\$ 1,359,145.00	\$ 1,203,947.03	\$ 155,197.97
Payroll-Part Time	35,000.00	5,320.44	29,679.56
Payroll - Overtime	40,000.00	29,659.20	10,340.80
Payroll-Overtime Holidays	40,000.00	35,784.70	4,215.30
Telephone	18,000.00	18,443.92	(443.92)
Dues, Training, Travel & Conferences	20,000.00	19,809.39	190.61
Contracted Services	177,609.00	170,731.47	6,877.53
Materials & Supplies	7,000.00	6,834.95	165.05
Vehicles - Fuel & Maint.	45,500.00	44,399.33	1,100.67
Uniforms & Personal Equipment	14,500.00	14,637.34	(137.34)
Equipment	16,100.00	115,941.29	(99,841.29)
Subtotal Police	\$ 1,772,854.00	\$ 1,665,509.06	\$ 107,344.94
 Fire			
Payroll	\$ 105,624.00	\$ 134,647.44	\$ (29,023.44)
Telephone	5,800.00	5,817.44	(17.44)
Employment Training/Expense	6,900.00	2,916.76	3,983.24
Dues/Travel/Conference	1,000.00	1,154.81	(154.81)
Contracted Services	39,450.00	24,188.47	15,261.53
Electricity	3,000.00	2,264.08	735.92
Heating Fuel	3,800.00	4,920.25	(1,120.25)



TOWN OF LINCOLN

2023 Detailed Statement of Payments

December 31, 2023
(unaudited)

	2023 <i>Budgeted</i>	2023 <i>Expended</i>	<i>(Over)</i> <i>Under</i> <i>Budget</i>
Materials & Supplies	6,000.00	4,085.95	1,914.05
Fuel - Vehicles & Equipment	10,000.00	4,794.72	5,205.28
Equipment	28,800.00	23,137.89	5,662.11
Subtotal Fire	\$ 210,374.00	\$ 207,927.81	\$ 2,446.19
 Emergency Management			
Employment Training & Expenses	\$ 2,000.00	\$ -	\$ 2,000.00
Contracted Services	12,870.00	6,438.21	6,431.79
Materials & Supplies	1,500.00	1,688.55	(188.55)
Equipment	1,000.00	947.28	52.72
Subtotal Civil Defense	\$ 17,370.00	\$ 9,074.04	\$ 8,295.96
TOTAL PUBLIC SAFETY	\$ 2,000,598.00	\$ 1,882,510.91	\$ 118,087.09
 HIGHWAYS & STREETS			
Public Works			
Payroll	\$ 233,524.00	\$ 195,587.62	\$ 37,936.38
Payroll Overtime	25,000.00	6,312.07	18,687.93
Telephone	5,400.00	4,688.04	711.96
Dues, Travel & Conferences	300.00	104.30	195.70
Contracted Services	24,050.00	22,336.03	1,713.97
Electricity	3,500.00	3,506.66	(6.66)
Heating Fuel	6,500.00	6,608.56	(108.56)
Materials & Supplies	13,000.00	13,790.13	(790.13)
Fuel - Equipment & Vehicles	18,000.00	16,952.08	1,047.92
Sand & Salt	28,000.00	25,662.17	2,337.83
Equipment	7,700.00	8,995.88	(1,295.88)
Uniforms	5,000.00	3,344.63	1,655.37
General Repairs - Equipment	20,000.00	20,836.63	(836.63)
Subtotal Public Works	\$ 389,974.00	\$ 328,724.80	\$ 61,249.20
 Street Lights	 \$ 69,000.00	 \$ 51,521.34	 \$ 17,478.66
Subtotal Street Lights	\$ 69,000.00	\$ 51,521.34	\$ 17,478.66
TOTAL HIGHWAYS & STREETS	\$ 458,974.00	\$ 380,246.14	\$ 78,727.86
 SANITATION			
Solid Waste			
Payroll	\$ 164,629.00	\$ 161,888.29	\$ 2,740.71
Payroll - Part-Time	30,760.00	30,332.88	427.12
Payroll - Overtime	4,000.00	5,899.02	(1,899.02)
Telephone & Alarms	2,700.00	3,237.16	(537.16)
Dues, Travel & Conferences	1,000.00	623.15	376.85
Contracted Services	297,645.00	286,256.70	11,388.30
Electricity	5,500.00	3,624.06	1,875.94
Heating Fuel	3,200.00	4,676.45	(1,476.45)
Materials & Supplies	2,000.00	915.65	1,084.35
Vehicles & Equipment	3,200.00	350.35	2,849.65
Uniforms	1,500.00	2,963.48	(1,463.48)
General Repairs & Equipment	10,000.00	25,366.81	(15,366.81)
Subtotal Solid Waste	\$ 526,134.00	\$ 526,134.00	\$ (0.00)
 Sewer			
Contracted Services	\$ 284,150.00	\$ 262,919.78	\$ 21,230.22
Electricity	10,000.00	7,866.48	2,133.52

TOWN OF LINCOLN

2023 Detailed Statement of Payments

December 31, 2023

(unaudited)

	2023 <i>Budgeted</i>	2023 <i>Expended</i>	<i>(Over)</i> <i>Under</i> <i>Budget</i>
Propane - Generator	0.00	303.56	(303.56)
Materials & Supplies	500.00	116.64	383.36
Equipment	5,000.00	-	5,000.00
General Repairs & Equipment	10,000.00	4,915.61	5,084.39
Subtotal Sewer	\$ 309,650.00	\$ 276,122.07	\$ 33,527.93
TOTAL SANITATION	\$ 835,784.00	\$ 802,256.07	\$ 33,527.93
WATER DISTRIBUTION & TREATMENT			
Payroll	\$ 126,652.00	\$ 125,255.63	\$ 1,396.37
Payroll Overtime	10,000.00	8,331.41	1,668.59
Telephone & Alarms	7,000.00	8,157.74	(1,157.74)
Employment Training & Expenses	800.00	1,049.00	(249.00)
Dues, Travel & Conferences	600.00	1,253.00	(653.00)
Contracted Services	54,270.00	66,514.37	(12,244.37)
Electricity	151,003.00	130,494.33	20,508.67
Heating Fuel	18,000.00	22,321.41	(4,321.41)
Materials & Supplies	3,500.00	357.07	3,142.93
Chemicals	55,000.00	72,788.24	(17,788.24)
Equipment	2,000.00	568.31	1,431.69
Uniforms	1,500.00	2,393.72	(893.72)
General Repairs & Equipment	40,000.00	25,293.95	14,706.05
U.S.G.S. Monitoring	8,000.00	9,730.00	(1,730.00)
Subtotal Water	\$ 478,325.00	\$ 474,508.18	\$ 3,816.82
TOTAL WATER DIST. & TREATMENT	\$ 478,325.00	\$ 474,508.18	\$ 3,816.82
HEALTH & WELFARE			
Health Appropriations	\$ 159,903.00	\$ 159,903.00	\$ -
Subtotal Health Appropriations	\$ 159,903.00	\$ 159,903.00	\$ -
Welfare			
Rent Assistance	\$ 5,000.00	\$ 2,196.68	\$ 2,803.32
Food/Medical/Etc.	875.00	3,586.65	(2,711.65)
Electricity	2,000.00	-	2,000.00
Heat	2,000.00	50.00	1,950.00
NHGCAP-Annual Hosting Fee	125.00	115.99	9.01
Subtotal Welfare	\$ 10,000.00	\$ 5,949.32	\$ 4,050.68
TOTAL HEALTH & WELFARE	\$ 169,903.00	\$ 165,852.32	\$ 4,050.68
CULTURE & RECREATION			
Recreation			
Payroll	\$ 208,999.00	\$ 186,095.78	\$ 22,903.22
Payroll - Overtime	8,000.00	8,138.81	(138.81)
Telephone	3,504.00	3,570.80	(66.80)
Dues, Travel & Conferences	4,775.00	5,656.64	(881.64)
Contracted Services	22,750.00	23,134.93	(384.93)
Electricity	20,735.00	19,399.75	1,335.25
Materials & Supplies	13,800.00	16,785.43	(2,985.43)
Fuel - Equipment & Vehicles	9,400.00	9,709.05	(309.05)
Propane	3,000.00	3,857.34	(857.34)
Equipment	6,200.00	7,346.74	(1,146.74)



TOWN OF LINCOLN

2023 Detailed Statement of Payments

December 31, 2023
(unaudited)

	2023 <i>Budgeted</i>	2023 <i>Expended</i>	<i>(Over) Under Budget</i>
TOL- Parks & Patriotic (Rec)	11,730.00	16,513.12	(4,783.12)
General Repairs & Equipment	5,000.00	5,920.74	(920.74)
Subtotal Recreation	\$ 317,893.00	\$ 306,129.13	\$ 11,763.87
Community Center			
Payroll	\$ 81,450.00	\$ 87,244.05	\$ (5,794.05)
Payroll - Overtime	500.00	0.00	500.00
Telephone	3,060.00	3,036.99	23.01
Contracted Services	56,931.00	51,653.88	5,277.12
Electricity	10,548.00	7,971.28	2,576.72
Heating Fuel	12,000.00	6,668.48	5,331.52
Materials/Supplies	10,800.00	10,607.37	192.63
Propane	1,500.00	1,030.14	469.86
Bldg./Prop Maint.	60,000.00	7,392.12	52,607.88
Subtotal Community Center	\$ 236,789.00	\$ 175,604.31	\$ 61,184.69
Library			
Payroll	\$ 120,263.00	\$ 118,512.22	\$ 1,750.78
Print Materials	5,300.00	4,001.84	1,298.16
Telephone	2,358.00	2,136.97	221.03
Employee Training & Expenses	945.00	978.00	(33.00)
Building Maintenance	3,000.00	3,036.00	(36.00)
Speakers & Programs	500.00	419.38	80.62
Contracted Services	29,985.00	28,938.14	1,046.86
Electricity	7,300.00	2,466.19	4,833.81
Heating Fuel	5,000.00	4,205.20	794.80
Materials/Supplies	2,990.00	2,534.00	456.00
Serials	1,480.00	421.35	1,058.65
Audio and Visual	1,150.00	182.14	967.86
Grant Expenditures	-	4,286.50	(4,286.50)
Subtotal Library	\$ 180,271.00	\$ 172,117.93	\$ 8,153.07
Patriotic Purposes	\$ 13,600.00	\$ 11,587.88	\$ 2,012.12
Subtotal Patriotic Purposes	\$ 13,600.00	\$ 11,587.88	\$ 2,012.12
TOTAL CULTURE & RECREATION	\$ 748,553.00	\$ 665,439.25	\$ 83,113.75
DEBT SERVICE			
Principal Bonds & Notes	\$ 461,802.00	\$ 461,725.00	\$ 77.00
Interest Bonds & Notes	73,534.00	71,387.24	2,146.76
Interest Tax Anticipation Notes	1.00	-	1.00
SUBTOTAL DEBT SERVICE	\$ 535,337.00	\$ 533,112.24	\$ 2,224.76
Capital Appropriations			
Police Dept. Vehicle	\$ 61,857.00	\$ 61,857.00	\$ -
Police Station Construction	0.00	346,038.50	(346,038.50)
Water Tank Rte 3	0.00	24,322.93	(24,322.93)
Riverfront Park	0.00	52,179.45	(52,179.45)
ARPA Grant	0.00	3,161.39	(3,161.39)
Wellness - Health Trust	0.00	760.96	(760.96)
Water Main Upgrade - Rte 3	0.00	33,478.80	(33,478.80)
Subtotal Capital Appropriations	\$ 61,857.00	\$ 521,799.03	\$ (459,942.03)
Capital Reserves			
Revaluation	\$ 25,000.00	\$ 25,000.00	\$ -
Community Building	40,000.00	40,000.00	-
PW Vehicle	22,000.00	22,000.00	-

TOWN OF LINCOLN

2023 Detailed Statement of Payments

December 31, 2023

(unaudited)

	2023 Budgeted	2023 Expended	(Over) Under Budget
Library Building	20,000.00	20,000.00	-
FD Truck/Equipment	600,000.00	600,000.00	-
Sewer Rehab.	300,000.00	301,417.38	(1,417.38)
Water Rehab.	166,000.00	166,000.00	-
Police Equipment	150,000.00	150,000.00	-
Roads & Streets	123,000.00	123,000.00	-
Library Technology	2,000.00	2,000.00	-
Solid Waste Improvements	10,000.00	10,000.00	-
Engineering & Planning	5,000.00	5,000.00	-
Kanc Rec Equipment	83,000.00	83,000.00	-
Cemetery Expansion	5,000.00	5,000.00	-
Prop/Building Maint	81,000.00	81,000.00	-
Village Core	30,000.00	30,000.00	-
Employee Separation	10,000.00	10,000.00	-
Highway Block Grant	30,000.00	74,785.97	(44,785.97)
Subtotal Capital Reserves	\$ 1,702,000.00	\$ 1,748,203.35	\$ (46,203.35)
TOTAL CAPITAL OUTLAY	\$ 2,299,194.00	\$ 2,803,114.62	\$ (503,920.62)
SUBTOTAL BUDGET	\$ 9,746,615.00	\$ 9,619,270.14	\$ 127,344.86
	\$ -	\$ -	\$ -
TOTAL BUDGET	\$ 9,746,615.00	\$ 9,619,270.14	\$ 127,344.86



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

Board of Selectmen: Monday to Friday, 8-4; Town Manager: Monday to Friday, 8-4:30; Town Clerk/Tax Collector: Monday, 10-5, Wednesday, 10-4, Friday, 10-3

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 298 over 50 years, from 1,341 in 1970 to 1,639 in 2020. The largest decennial percent change was a 31 percent increase from 2000 to 2010. The town's population decreased by one percent from 2010 to 2020. The 2022 Census estimate for Lincoln was 1,649 residents, which ranked 159th among New Hampshire's incorporated cities and towns.

Population Density and Land Area, 2022 (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.



Grafton County

Economic & Labor Market Information Bureau, NH Employment Security, October 2023. Community Response Received 6/01/2023

All information regarding the communities is from sources deemed reliable and is submitted subject to errors, omissions, modifications, and withdrawals without notice. No warranty or representation is made as to the accuracy of the information contained herein. Specific questions regarding individual cities and towns should be directed to the community contact.

2023 Vital Statistics

Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2023

Date of Birth	Child's Name	Mother's Name	Father's Name	Place of Birth
07/18/2023	Dylan Scott Goff	Julieanne Elizabeth Danner	Kyle Reed Goff	Littleton, NH

Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2023

Date of Marriage	Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Place of Marriage
01/01/2023	Amy Elizabeth Swift	Lincoln, NH	Donna Jean Tombarelli	Lincoln, NH	Rumney
02/11/2023	Nathaniel Allen Hairston	Woodstock, NH	Jennifer Lynn Dow	Lincoln, NH	Campton
08/19/2023	Casey Sidel Mcintosh	Lincoln, NH	Glen Lee Leonard	Lincoln, NH	Lincoln
09/23/2023	Rebecca Anne Kuell	Campton, NH	Ryan Joseph Sousa	Lincoln, NH	Lincoln
11/10/2023	Thomas James Stundis	Lincoln, NH	Brenda Clark	Lincoln, NH	Lincoln
11/28/2023	Stephan Alan Hunttoon	Lincoln, NH	Michelle Danielle Smith	Lincoln, NH	Woodstock

2023 Vital Statistics

Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2023

<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>
Christine Joyce Willey	01/22/2023	Lincoln	James Storer	Jacqueline Mckeown-Adams	N
David Erving Conant	01/22/2023	Lincoln	Lucien Conant	Gladys Robbins	Y
Michael Charles Martin	01/28/2023	Lincoln	John Maynard	Pauline Currier	N
Graham Bradley Wright	03/03/2023	Lincoln	Alexander Wright	Margorie Lowe	N
Ivan Seth Strickon	03/25/2023	Lincoln	Milton Strickon	Norma Goodharz	N
Carl Sothard	04/08/2023	Lincoln	Gustave Sothard	Wilma Young	N
James D Storer	05/06/2023	Lincoln	William Storer	Francis Knight	N
Andrea L Garland	05/14/2023	Lebanon	Andrew Hodgson	Lucille Coffin	N
Deveda Ann Coburn	05/25/2023	Lincoln	Ralph Osgood	Evelyn Loggie	N
William Ralph Ramsey	06/14/2023	Lancaster	Floyd Ramsey	Catherine Ayer	Y
Velma Jean Gagne	06/21/2023	Lebanon	Albert Gould	Margaret Murray	N
Deborah Elaine Morris	08/06/2023	Lincoln	Paul Boissonneault	Geraldine Anderson	N
Lana Kay Haslett	09/08/2023	Lincoln	Hubert Doss	Mary Matthews	N
Andrea Besougloff	09/19/2023	Littleton	Bertram Albee Jr	Mary Parrish	N

2023 Vital Statistics Continued

Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2023

<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>
Gilman J Bossie	10/02/2023	Lincoln	Wilfred Bossie	Louise Marchand	Y
Elizabeth Jane Beaudin	10/25/2023	Littleton	Lewis Hamnett	Helen Weltshire	N
Wallace Rennie	11/02/2023	Lebanon	David Rennie	Marion Hawes	Y
Robert M Thompson	11/05/2023	North Haverhill	Edward Thompson	Rita O'Brien	Y

THANK YOU



Upper Pemigewasset Historical Society

We extend our heartfelt gratitude to Lisa Riley and the dedicated team at the Upper Pemigewasset Historical Society for their invaluable contributions to the historical component of our 2023 Annual Report. Lisa's meticulous research, passion for sharing our town's heritage, and commitment to accuracy have enriched this year's report, providing a deeper understanding of Lincoln's rich history for our community.



Explore the History of Lincoln

We encourage you to support the Upper Pemigewasset Historical Society by visiting their new website, developed by Lisa Riley in 2023, and following them on Facebook, where they share stories and photos of our fascinating history every day.

www.uphsnh.org

www.facebook.com/uphsnh



Town of Lincoln

Personnel Memorandum HOLIDAYS for Calendar Year 2024

The following will be holidays for Town Employees during the calendar year 2024.

New Year's Day	Monday, Jan. 1
Martin Luther King Day	Monday, Jan. 15
President's Day	Monday, Feb. 19
Memorial Day	Monday, May 27
Independence Day	Thursday, July 4
Labor Day	Monday, Sept. 2
Columbus Day	Monday, Oct. 14
Thanksgiving Day	Thursday, Nov. 28
Day after Thanksgiving	Friday, Nov. 29
Christmas Day	Wednesday, Dec. 25

In addition to the above noted holidays, Town employees who are employed on a full-time basis are eligible for one (1) additional floating holiday. Employee selects holiday with the approval of immediate supervisor.



LINCOLN TOWN HALL

148 MAIN STREET | P.O. BOX 25 | LINCOLN, NH 03251

PHONE: 603-745-2757 | FAX: 603-745-6743

QUESTIONS OR CONCERNS TO TOWNHALL@LINCOLNNH.ORG

WEBSITE: WWW.LINCOLNNH.ORG