

**LINCOLN SELECT BOARD
MEETING MINUTES**

APPROVED

MONDAY, AUGUST 24, 2026 – 5:30PM

LINCOLN TOWN HALL - 148 MAIN STREET, LINCOLN, NH

(THE RECORDING OF THIS MEETING CAN BE FOUND ON YOUTUBE)

Lincoln Select Board Present: Chair OJ Robinson, Vice Chair, Tamra Ham & Jack Daly

Staff Present: Town Manager, Jim Pineo, Executive Assistant, Jane Leslie, , Fire Chief, Michael Weden & Shawn Magoon, Code Compliance Officer

Public Present via Zoom: Michael Miller, Dave Olson, Paul Beaudin II, Dave Tomaso, Rebecca Farnsworth, Finance Director & Charles Reed

Public Present: There was no public present

I. CALL TO ORDER

Chair Robinson called the meeting to order at 5:33 PM

II. APPROVAL OF MEETING MINUTES FROM PREVIOUS MEETING

There were no meeting minutes available to approve.

III. TAX COLLECTOR'S TIMBER YIELD TAX WARRANT

The Board reviewed and signed the following Timber Yield Tax Warrant: Kamlesh Patel d/b/a Greenwood LLC, 2 Forest Ridge Drive, M/L 122/001, #2 & #4 Forest Ridge Drive land only in the amount of \$1,297.88.

MOTION: "To direct the Tax Collector to collect the Timber Yield Taxes amounting to \$1,297.88 from Greenwood LLC."

Motion: OJ Robinson

Second: Tamra Ham

All in favor

IV. PAYMENT IN LIEU OF TAXES (PILOT)

The board reviewed the Application for Reimbursement – Payment in Lieu of Taxes Form PA-16. The federal government or state agencies make PILOT payments to local towns to make up for public lands that cannot be taxed locally. There appears to be a change in acreage due to values being updated as a result of the Cyclical Reval.

Name of State/Federal Forest	Number of Acres	Value Per Acre	Total Assessed Valuation
Fay State Park	131.00 acres	2255.22	302,200
Franconia Notch State Park	3,145.10	1654.22	5,202,700
Second Presidential State Forest	1,174.00	56.81	66,700
White Mt. National Forest	74,185.00	543.17	40,295,000

MOTION: "To accept the Application for Reimbursement to Towns and Cities in which Federal and State Forest Land is Situated for 2026 based on the numbers."

Motion: OJ Robinson

Second: Tamra Ham

All in favor

V. RENAMING PARKER ROAD TO SKYVIEW LANE

During the August 10th Select Board meeting, Jerry Stringham had requested that the Select Board consider changing the name of Parkers Court (Mr. Stringham owns property at 7 Parkers Court), a private road in Lincoln pursuant to RSA 231:133, I. The Select Board has the authority to change the name of a street "at

any time when in its judgement there is an occasion” for doing so, and the statute specifically directs that no street name be one that is confusingly similar to another street name already in use in the municipality.

After a thorough discussion, the street name Skyview Lane was agreed upon by the Select Board.

MOTION: “The Lincoln Select Board motions to change Parker Court to Skyview Lane to comply with the State of New Hampshire’s Addressing Standards.”

Motion: Tamra Ham

Second: Jack Daly

All in favor

V. REQUEST FOR BUILDING EXPENDABLE TRUST FUND-FOR NEW FIRE STATION DOORS

Chief Weden is requesting to expend up to \$35,000.00 for the procurement and installation of four (4) new overhead garage doors for the Fire Department apparatus bays (current doors are original to the fire station). There is currently \$137,110.00 in CIP funds allocated to Fire Department and Building Infrastructure. Chief Weden has secured three (3) quotes for this project:

- 1) Overhead Door Options - \$34,000.00
- 2) Overhead Door Company of Concord - \$43,000.00
- 3) White Mountain Overhead Doors LLC - \$38,799.78

Chief Weden is recommending Overhead Door Options at the lowest competitive bid (see attached). Chief Weden also requested an additional \$225.00 for additional overhead door remote controls.

MOTION: “To authorize the expenditure of up to \$34,225.00 from the Property and Building Maintenance Expendable Trust Fund for the purpose of installation of four (4) new overhead garage doors for the Fire Department apparatus bays.”

Motion: OJ Robinson

Second: Tamra Ham

All in favor

Town Manager Pineo further explained that over the years a number of different reports and work had been commissioned on the Lincoln Fire Department including at least two (2) structural analysis, a Retrofit & Renovation Project manual, and a space needs assessment for a new combined Fire/Police Facility. Chief Weden has made it clear that the department is struggling with operations given the current space for which they have little to no office space or storage. The following efforts need to be implemented to develop a plan for the future:

- 1) Update of the space need analysis for a stand-alone fire station.
 - a. Determine if the updated space needs can be achieved on the existing footprint of land or not.
- 2) Update/Monitorization of the building existing conditions report.
 - a) Determine if the buildings existing conditions will allow for an expansion which will accommodate the department space needs.
 - b) It should be noted that the 2023 Structural Evaluation performed by Dubois & King states the following regarding “Recommendations for Future Expansion, Additions, or Modifications”.

Any future expansions or additions to the existing building structure should be structurally isolated from the existing structure.

The load rating evaluation of the existing roof structure indicates that it does not have the capacity to support current code prescribed snow loads. No additions or modifications should be made that increase the gravity load demand on the existing structure without further investigation.

Any expansions, additions or modifications to the existing building that are not structurally isolated from the existing building structure may potentially increase the demand on the existing lateral force resisting systems. Increasing the lateral load demand by 10% or more will require the existing lateral load resisting systems be evaluated and likely reinforced to meet current code design criteria. Joints isolating expansions or additions should be proportioned to account for anticipated building movements during wind or seismic events.

The plan is to move forward with the issuance of an RFP/Q for an architect to review the condition(s) outlined in the previous reports, and to determine if a building expansion given the department space needs is achievable given the existing location, or should they be looking at a completely different location.

OJ feels a “needs assessment” is a great idea and would provide a better idea of exactly what the space needs are so the Board can then determine funding options for whatever work is done.

VI. OLD/NEW BUSINESS

Town Manager’s Report (see attached):

Anticipated Public Hearings for Acceptance of funds or gifts:

- a) Kanc Pavilion concrete pad
- b) Police K9 Insert with heat alarm
- c) Funding for South Peak Water Tower – the Town received the check this day for \$1,500,000.00 from South Peak, LLC, and a Public Hearing will be scheduled to accept the unanticipated funds.

**At this point in the meeting, the Zoom recording was hacked by an individual who displayed inappropriate content. The meeting was ended immediately, and a new session was started.*

Campers World Advisory Committee:

- a) Posting for the Advisory Committee has been issued & posted.
- b) Attorney – to date, Attorneys who have been contacted have a conflict and cannot represent the Town on the TIF District.

Revaluation/Cash Flow:

- a) The reval is a couple of weeks behind schedule due to the conversion from Vision to Avitar property cards.
- b) Cash flow is currently being evaluated to determine whether or not a Tax Anticipation Note (TAN) under RSA 33:7 (\$2.5 million county payment due 12/15/26).

Select Board Meeting Schedule:

September 7th is the next scheduled Select Board meeting (Labor Day), therefore, Town Manager Pineo proposed meeting on September 14th and September 28th; October 5th and October 19th.

Vachon Clukay & Company – Auditors:

The Town’s Auditors have provided a proposal for the annual Audit of Financial Statements. It is recommended that the town enter into this agreement with them for their services.

2026	2027	2028
\$27,000.00	\$28,350.00	\$29,750.00

NEUMO – Short-Term Rental Registration Platform:

It appears things have fallen behind schedule. This should begin moving again with the onboarding of the new Administrative Assistant to the Planning and Zoning Department.

NEW BUSINESS:

New Planning & Zoning Assistant:

The Town has extended a Conditional Offer to Taber Ashley, and her first day of work as the Planning Assistant to the Planning and Zoning Department will be Tuesday, September 8th.

State Primary Election:

The State Primary Election is being held on Tuesday, September 8th at Lincoln Town Hall from 8:00am to 7:00pm. All Select Board members will be present during this election.

Rotary International project – Pollen for Pollinators:

Rotary Member, Deanne Huot reached out to Tammy Ham regarding the planting of a pollinator-friendly garden (e.g., Milkweed, Black-Eyed Susan etc.) on a piece of town property in an effort to attract Monarch Butterflies, honey bees, butterflies and other pollinators. Tammy suggested a tiny piece of land on Connector Road across from Peter Govoni's property.

MOTION: "To grant permission to the Rotary Club to plant a Pollinator Garden on a portion of town land on Connector Road."

Motion: Jack Daly

Second: Tamra Ham

All in favor.

CIP Meeting – Lincoln-Woodstock Shared Departments:

Jack noted that the CIP Committee extended an invitation to Woodstock to participate in a recent CIP meeting where the Lincoln-Woodstock Solid Waste Facility was being discussed. Woodstock responded to Town Manager Pineo that they would not be in attendance.

OLD BUSINESS:**Town of Lincoln Water Supply:**

OJ referenced a previous Board Meeting when DPW Director Hadaway had discussed water meters with the board, and expressed his support for the same. OJ suggested that Director Hadaway obtain current estimates reflective of today's pricing and different types of technology available. Jack questioned whether or not they should look into conducting another water flow study as a supplement to the previous study done. OJ feels that this would be a good idea, but possibly doing so after the water storage tank project is complete and up-and-running. Town Manager Pineo will follow-up with DPW Hadaway.

Public Participation:

Paul Beaudin commented regarding a water flow study, and suggested they also bring Fire Chief Weden in on the discussion along with DPW Hadaway for a more comprehensive look at this. The board was in agreement that this would be a good idea.

VI. NON-PUBLIC Session Pursuant to RSA 91-A:3:(II) (c,e)

There was no Non-Public Session.

VII. ADJOURNMENT

With no further business to attend to, the Board made the following motion:

MOTION: "To adjourn."

Motion: Tamra Ham

Second: OJ Robinson

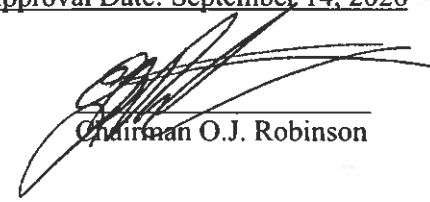
All in favor.

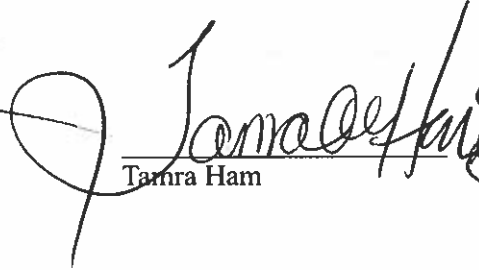
The meeting adjourned at 6:35 p.m.

Respectfully Submitted,


Jane Leslie

Approval Date: September 14, 2026


Chairman O.J. Robinson


Tamra Ham


Jack Daly



TOWN OF LINCOLN

Office of the Selectboard
148 Main Street - P.O. Box 25
Lincoln, New Hampshire 03251-0025

To: Lincoln Select Board
From: James Scott Pineo – Town Manager
RE: Fire Station Building
CC: Chief Weden
Date: August 24, 2026 Select Board Meeting

Over the years a number of different reports and work has been commissioned on the Lincoln Fire Station. These include at least two (2) structural analysis, a Retrofit & Renovation Project manual, and a space needs analysis for a new combined Fire/Police facility. In working with Chief Weden it is clear that the department is struggling with operations given the current space for which they have little to no office space or storage.

We need to undertake the following efforts to develop a plan for the future.

- 1) Update of the space need analysis for a stand-alone fire station.
 - a. Determine if the updated space needs can be achieved on the existing footprint of land or not.
- 2) Update/monitorization of the buildings existing conditions report.
 - a. Determine if the buildings existing conditions will allow for an expansion which will accommodate the department space needs.
 - b. It should be noted that the 2023 Structural Evaluation performed by DuBois & King states the following regarding “Recommendations for Future Expansion, Additions, or Modifications”

Any future expansions or additions to the existing building structure should be structurally isolated from the existing structure.

The load rating evaluation of the existing roof structure indicates that it does not have the capacity to support current code prescribed snow loads. No additions or modifications should be made that increase the gravity load demand on the existing structure without further investigation.

Any expansions, additions or modifications to the existing building that are not structurally isolated from the existing building structure may potentially increase the demand on the existing lateral force resisting systems. Increasing the lateral load demand by 10% or more will require the existing lateral load resisting systems be evaluated and likely reinforced to meet current code design criteria. Joints isolating expansions or additions should be proportioned to account for anticipated building movements during wind or seismic events.

We intend to move forward with the issuance of an RFP/Q for an architect to review the condition(s) outlined in previous reports and to determine if a building expansion given the department space needs is achievable given the existing location, or should we be looking at a completely different location.

8/19/2026 JSP



TOWN OF LINCOLN

Office of the Selectboard
148 Main Street – P.O. Box 25
Lincoln, New Hampshire 03251-0025

To: Lincoln Select Board
From: James Scott Pineo – Town Manager
RE: Expendable Trust Funding Request
CC: Finance/Chief Weden/Trustees of Trust Funds
Date: August 24, 2026 Select Board Meeting

Expendable Trust Fund Expenditure Request

The Property and Building Maintenance Expendable Trust Fund established in 2007 by Warrant Article # 18 names the Selectmen as agents to expend these monies. The Fire Chief is requesting to expend up to \$35,000 for the procurement and installation of four (4) new overhead garage doors for the fire department apparatus bays. According to 2025 year end MS-9 the Property and Building Maintenance Expendable Trust had an ending balance of \$922,253.90, with CIP indicating \$137,110 of these funds are allocated to Fire Department and Building Infrastructure.

Chief Weden has secured three (3) quotes for this project and is recommending Overhead Door Options as the lowest competitive bid (quotes attached), Chief Weden is also requesting an additional \$225.00 for additional overhead door remote controls.

Overhead Door Options	\$34,000.00
Overhead Door Company of Concord	\$43,000.00
White Mountain Overhead Doors LLC	\$38,799.78

2007 Warrant Article # 18

Article 18. To see if the town will establish an expendable trust fund under RSA 31:19-a, to be known as the **Property & Building Maintenance Expendable Trust Fund**, and to raise and appropriate the sum of \$10,000 to be placed in this fund. And furthermore, to name the Selectmen as agents to expend from this fund. (The Budget Committee recommends \$10,000 to be placed in this fund, and the Board of Selectmen supports this recommendation.)

Motion made by: Chester Kahn, Chairman of Budget Committee

Seconded by: Paul Beaudin Sr.

Article 18 passed by voice vote unanimously

RECOMMENDED MOTION:

To authorize the expenditure of up to \$34,225 from the Property and Building Maintenance Expendable Trust Fund for the purpose of installation of four (4) new overhead garage doors for the fire department apparatus bays.

End of Town Manager Memo



Hello, these are your estimates

Location: 16 Church Street, Lincoln, NH, 03251

JOB ID
62230896

Town of Lincoln - 3216 - FULL VIEW

Your Price

\$34,000.00

Accept Estimate

Town of Lincoln - 3216 - 24 x 12

Your Price

\$30,000.00

View

Summary

Summary of Items



CHI 3216 - Flush Panel(Qty: 2)

Your Price
\$12,800.00

Provide and Install:

- 14' 2" x 12' CHI Model 3216 Flush Panel Panel Steel Insulated Overhead Door
- Panel Design - Micro Grooved
 - 2" Thick Sections
 - Insulation R-Value = 17.54
 - Color: White
 - 15" Radius Heavy Duty Track
 - Torsion Springs
 - 2 ROWS of Insulated Full View Windows (3rd & 4th Sections)
 - Exterior Weatherseal Package

View Less

CHI 3216 - Flush Panel(Qty: 2)



Your Price
\$11,600.00

12' 2" x 12' CHI Model 3216 Flush Panel Panel Steel Insulated Overhead Door

- Panel Design - Micro Grooved
- 2" Thick Sections
- Insulation R-Value = 17.54
- Color: White
- 15" Radius Heavy Duty Track
- Torsion Springs
- 2 ROWS of Insulated Full View Windows (3rd & 4th Sections)
- Exterior Weatherseal Package

[View Less](#)



Your Price
\$9,600.00

BMT-5011 Trolley(Qty: 4)

BMT-5011 Liftmaster Full Duty Commercial Duty Operator

- 1/2 HP
- Full Heavy Duty Rail
- Solenoid Brake System
- 3-Button Wall Station
- Safety Photo Eyes
- 1 - Remote

[View Less](#)

Subtotal	\$34,000.00
Tax	\$0.00
Total	\$34,000.00

The Genuine. The Original.



Overhead Door Company of Concord
An Affiliate of Installed Building Products
38 Locke Road

CONCORD, NH 03301
Phone: 603-224-2280

Toll Free: 800-639-7660

PROPOSAL

Customer Address

Lincoln Fire Dept
16 Church Street
LINCOLN, NH 03251

Job Name

Lincoln Fire Dept

Job Address

148 Main Street
LINCOLN, NH 03251

Contacts

Phone: 203-887-6415

Fax:

Date: 8/14/2026

Job: 8161999

Product/Service Description

Price

Qty

Amount

Phase: 20744044 5Y1

PO:

\$43,000.00

Garage Door Material and Labor Pursuant to Contract

\$10,750.00

4.00

\$43,000.00

Work Area Notes: Labor and material to install (2) 14'2"x12' and (2) 12'2"x12' Model 592 color to be white with (2) rows of aluminum full view with 1/2" insulated glass in the third and fourth section. New 2" standard radius tracks with 10,000 cycle torsion springs doors to be fully weather stripped. Price includes installing (4) Model RSX heavy duty trolley operators 115/208/230V 1 phase with 3' safety photo eye light bar, open/close/stop wall buttons, built in coax receivers with (1) remote per door. Remove and haul away the old doors.

We propose hereby to furnish material & labor - complete in accordance with the above specifications, for the sum of :

\$43,000.00

Terms: Upon acceptance of proposal a 50% deposit is required to schedule job; remaining 50% to be paid day of completion. Please be sure to reference your invoice number on your remittance. For your convenience, we accept Visa, Mastercard, Discover and American Express. As always, your prompt payment is appreciated. Thank you for your business.

All material will be as provided in the attached description. All work will be completed in a workmanlike fashion in accordance with the standards of the industry. Any alteration or deviation from the above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate(s). All agreements are contingent upon strikes, accidents, acts of God or delays beyond our control. Owner to carry fire and tornado insurance and other insurance that may be required by law. Our workers are covered by workers' compensation insurance to the extent required by law.

We do not warrant against and shall not be liable for any damage or injury, including but not limited to mold accumulation, when due to any of the following causes: the failure of the builder or contractors (other than our Company) to follow the instructions and specifications of the insulation manufacturer; faulty or improper installation or maintenance of drywall or other wall covering; use of accessories or wall preparation materials that do not properly receive the insulation; and compliance with applicable building codes or other government regulations relating to surface preparation, wall coverings, required materials or mandatory procedures.

ANY WARRANTIES IMPLIED BY LAW, SUCH AS THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, ARE HEREBY EXPRESSLY DISCLAIMED. WE SHALL NOT BE LIABLE FOR ANY CONSEQUENTIAL DAMAGES OR INCIDENTAL DAMAGES for breach of any warranty associated with the insulation. Our liability shall in no event exceed the cost of the materials set forth herein. We cannot and shall not be liable to you for the breach of any other express warranties, such as those given to you by other dealers, contractors, applicators, distributors or manufacturers. Your exclusive remedy with respect to defective materials provided by us shall be repair or replacement, at our option, of the defective materials.

Note: this proposal may be withdrawn by us if not accepted within 30 days

ACCEPTANCE OF PROPOSAL

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified.

DATE: _____ SIGNATURE: _____

Sales Representative: Richard A Sarno

DATE: _____ SIGNATURE: _____

Customer Representative:

Printed Name _____ Title _____

White Mountain Overhead Doors, LLC
 183 Bridgton Road
 Fryeburg, ME 04037
 +12079354666
 shannon.wmdoors@gmail.com

Estimate



ADDRESS

David Tomaso
 Lincoln Fire Department
 16 Church St.
 Lincoln, NH

SHIP TO

David Tomaso
 Lincoln Fire Department
 16 Church St.
 Lincoln, NH

ESTIMATE

081426-1

DATE

08/14/2026

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Model 3216	Model 3216 Commercial Ribbed Micro-Grooved Door 12'2" X 12' White Two Rows of 1/2" Insulated Full-view glass 2" thick door R-Value 17.54 Polyurethane insulation 15" track 10,000 cycle Torsion springs 1" solid shafts Weather stripping Installed	2	6,757.90	13,515.80
	Model 3216	Model 3216 Commercial Ribbed Micro-Grooved Door 14'2" X 12' White Two Rows of 1/2" Insulated Full-view glass 2" thick door R-Value 17.54 Polyurethane insulation 15" track	2	7,896.99	15,793.98

All prices are contingent upon verified measurement

Removal and Disposal is included if applicable

Trim must be installed prior to weather stripping. Additional \$75 to install at a later date.

Garage floor must be poured prior to installation

A roof is required on new construction prior to installation to keep warranties valid.

All unpaid balances over 30 days will be subject to late fees.

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
		10,000 cycle Torsion springs 1" solid shafts Weather stripping Installed			
	Lift Master Maxum DC Hoist Operator	Lift Master Commercial Opener Maxum Hoist Standard Duty Jackshaft Model: JHDC7S1BMC With 1"B 22T Sprocket 24V DC Motor (1) 3-Button Control with 4- line LCD Display (2) Max Remotes Photo-eyes Wi-Fi Enabled for MyQ Compatibility Battery Back-up Compatibility (By request only) Max Door Weight 700lb [Lift Master Warranty: 2-5yrs or 85,000 cycles] Installed	4	2,355.00	9,420.00
	MAX REMOTE - L993M Remote	Lift Master L993M Remote 3-button Max Remote Up to 1,300ft range Seamless Set -Up [Lift Master Warranty - 1 Year] Extra Remote * Each opener unit comes with (2) remotes, I added an extra remote providing you a total of 9 remotes. All measurements need to be verified via an onsite estimate before doors can be ordered. On-site estimates are free of charge and can be scheduled by calling our main office at 207-935-4666.	1	70.00	70.00

All prices are contingent upon verified measurement

Removal and Disposal is included if applicable

Trim must be installed prior to weather stripping. Additional \$75 to install at a later date.

Garage floor must be poured prior to installation

A roof is required on new construction prior to installation to keep warranties valid.

All unpaid balances over 30 days will be subject to late fees.

Thank you for your business!
We accept Credit Cards, Checks, and Cash. There will be a second email with a blue view and pay button where you can either pay directly through the link or at: 183 Bridgton Road Fryeburg, ME 04037
ESTIMATE VALID FOR 30 DAYS
We look forward to working with you!
3% discount on products paid with cash or check

SUBTOTAL	38,799.78
TAX	0.00
TOTAL	\$38,799.78

Accepted By

Accepted Date

All prices are contingent upon verified measurement

Removal and Disposal is included if applicable

Trim must be installed prior to weather stripping. Additional \$75 to install at a later date.

Garage floor must be poured prior to installation

A roof is required on new construction prior to installation to keep warranties valid.

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FINAL

P#	Project Title	Comp'd Last	Next	Prompt	Total Est'd Cost ^(A)	CIP bal 11/1/2025	Expended 2025	CIF 03 11/1/2025	FY 2025 Appropriation	Est Bal 12/31/2025	CIP Rec.	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Remaining After 2031
I. 1310-205 Revision																		
					Subtotal Elected 01/01/25 CIPF Balance:	\$115,346												
					Subtotal Un-Allocated 01/01/25 CIPF Balance:	\$9,277												
24	Revolution/Sustained Update/Umbels ⁽²⁾	On Going	On Going	On Going	On Going	\$105,579	\$19,250	\$66,979	\$25,000	\$111,979	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0	Ongoing
					Town Administration Total:	\$105,579	\$19,250	\$66,979	\$25,000	\$111,979	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0	Ongoing
									1%	1%	1%	1%	1%	2%	2%	2%	0.8%	
II. 1310-323 Property & Building Maint.																		
					Subtotal Elected 01/01/25 CIPF Balance:	\$354,832												
					Subtotal Un-Allocated 01/01/25 CIPF Balance:	\$10,291												
4	Municipal Building Roof Replacement	2013	2033	2027	On Going	\$40,000	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	(\$10,000.00)
6	Replace Elevator Siding On Water Treatment Plant	2014	2031	2025	On Going	\$40,000	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$10,000.00
7	Replace Roof Of Recycling Center Bldg	2019	2049	2043	On Going	\$19,000	\$0	\$19,000	\$0	\$19,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Hwyway Garage Infrastructure (built about the same time)	2015	On Going	On Going	On Going	\$1,368	\$0	\$1,368	\$0	\$1,368	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	(\$1,368.00)
19	Garage/Maintenance Shed At Kanc Rec Area	2017	2057	2051	On Going	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000.00
25	New Town Services Building (police station only)	On Going	On Going	On Going	On Going	\$161,002	\$0	\$161,002	\$50,000	\$211,002	\$40,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$0	Ongoing
30	Railroad or Restor Four Garage Doors At DPW	2013	2043	2017	On Going	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000.00
34	Six Slope Tip Shed	2009	2030	2024	On Going	\$40,000	\$5,000	\$5,000	\$5,000	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0
42	Town Building Infrastructure (Town Hall)	On Going	On Going	On Going	On Going	\$75,107	\$0	\$75,107	\$56,000	\$131,107	\$26,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	Ongoing
56	Plaster/Flooring Salt Storage Shed DPW	2023	2038	2022	On Going	\$3,520	\$4,852	\$3,658	\$0	\$3,658	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$26,341.94
60	"Old Hole" Public Access	On Going	On Going	On Going	On Going	\$10,000	\$0	\$10,000	\$5,000	\$15,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	Ongoing
81	Kanc Rec Infrastructure (Dog Outlets, Lighting, Etc.)	2023	2019	2019	On Going	\$4,919	\$0	\$4,919	\$1,000	\$5,919	\$18,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	Ongoing
85	The Department Building and Infrastructure	2013	On Going	On Going	On Going	\$69,526	\$5,353	\$64,564	\$65,000	\$129,564	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0	Ongoing
86	ROVER TO ROADS & STREETS (see 608 For Department Parking Lot)																	
104	FOR MONROE TO ROADS & STREETS (see 607 Kanc Recreation Area Parking Lot)	/	2025	2019	On Going	\$45,431	\$0	\$45,431	\$0	\$45,431	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
109	Kanc Rec Building	On Going	On Going	On Going	On Going	\$100,000	\$0	\$100,000	\$102,424	\$202,424	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$0	Ongoing
20	Munc. Maint/Repair/Replacement Property & Bldg Maint					\$5,000	\$0	\$5,000	\$5,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Ongoing
	Extr Concrete & Brickwork On Townhall	2007	2024	2018	On Going	\$35,000	\$0	\$35,000	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,000.00)
	Property & Building Maintenance Total:				Property & Building Maintenance Total:	\$544,341	\$19,224	\$334,317	\$369,424	\$883,341	\$215,000	\$148,000	\$148,000	\$148,000	\$148,000	\$148,000	\$55,000	(\$10,000.00)
									22.2%	18.3%	18.9%	18.9%	18.3%	12.9%	12.9%	7.7%	5.7%	
205	seems to include and include 1310-106																	(\$10,000.00)



Town of Lincoln

as of December 31, 2025

Date of Creation	Name of Trust Fund	Purpose	Balance Beginning Year	Additional New Funds Created	Expended During Period	PRINCIPAL			INCOME			Grand
						Cash Capital Gains	Gain (Loss) on Securities	Balance End of Period	Income During Period	Expended During Period	Balance End of Period	
12/31/1990	TF 100 Cemetery Trust Fund	Cemetery Perpetual Care	91,766.63	12,900.00	(2,284.34)	1,423.44	747.98	104,543.81	5,318.89	(208.65)	28,376.24	131,120.15
12/31/2017	TF 102 Fire Department Auxiliary	Fire Department Donation	12,106.13	12,217.75	(24,228.85)	(85.03)	94.43	142.22	5.71	(208.65)	-	0.00
12/31/1993	TF 104 Memorial Park	Public Monument	107.38	-	-	(2.48)	0.81	107.22	18.85	-	24.56	131.79
	TOTAL TRUST FUNDS		103,980.14	25,117.75	(24,228.85)	(2,381.85)	1,424.65	104,651.13	5,466.82	(208.65)	28,400.81	131,251.94
12/31/2005	EX 200 Community Building ETF		74,594.37	30,000.00	(58,909.44)	(207.24)	-	45,521.12	1,819.20	(5,302.59)	53.54	45,574.66
12/31/2010	EX 202 Employee Separation ETF	Discretionary-Benefits of the Town	63,219.42	-	(2,998.32)	(218.94)	93.51	60,093.47	1,872.03	(4,145.52)	1,141.48	81,206.95
12/31/2007	EX 204 Cemetery & Building Maintenance ETF	Maintenance and Repair	553,875.47	369,424.00	(2,224.87)	(2,224.87)	1,179.30	922,253.80	18,776.84	(13,626.78)	5,908.86	928,160.78
12/31/2008	EX 206 Town Cemetery Maintenance ETF	Cemetery Trust (Other)	95,837.09	-	(16,408.88)	(242.35)	153.51	79,232.02	2,915.83	(8,468.12)	560.05	79,812.07
12/31/2017	EX 210 Fire Department Auxiliary	Fire Department Donation	-	12,217.75	(2,381.94)	(7.86)	4.08	9,831.97	61.08	(47.96)	19.03	9,871.00
12/31/2008	CR 208 Village Center & Riverfront Park Cap Res	Parks/Recreation	71,325.49	20,000.00	(17,506.91)	(278.19)	134.48	81,183.75	2,709.45	(8,046.32)	5,040.32	88,230.07
12/31/1997	CR 300 Engineering & Planning Cap Res	Capital Reserve (Other)	117,625.36	20,000.00	(448.62)	(448.62)	212.18	124,881.99	3,789.44	(8,046.32)	21.86	125,003.85
12/31/1989	CR 302 Fire Truck & Equipment Cap Res	Police/Fire	1,039,962.89	220,000.00	(3,067.14)	(3,067.14)	1,887.86	1,257,923.81	33,588.00	(8,003.32)	72,269.16	1,330,182.77
12/31/2005	CR 304 Kancamagus Recreation Area Equipment	Parks/Recreation	182,841.13	87,683.00	(15,948.78)	(809.33)	302.30	234,070.32	5,188.09	(8,003.32)	3,359.21	237,428.53
12/31/1981	CR 306 Library Building Capital Reserve	Library	66,868.49	20,000.00	(2,807.87)	(317.86)	153.14	103,725.78	141.52	(2,182.13)	643.05	104,368.53
12/31/1997	CR 308 Library Technology Capital Reserve	Library	5,828.80	2,000.00	(4,991.15)	(12.25)	2.37	2,827.89	111.20	(105.34)	48.85	2,874.74
12/31/1995	CR 310 Public Department Equipment Cap Res	Police/Fire	267,519.10	100,000.00	(1,059.20)	(1,059.20)	518.17	366,998.07	5,427.00	-	14,212.16	381,210.23
12/31/1990	CR 312 Public Works Vehicles & Equip Cap Res	Capital Reserve (Other)	291,818.29	135,000.00	(68,685.66)	(1,052.56)	557.20	357,387.33	9,262.13	(10,672.05)	460.69	357,858.32
12/31/1994	CR 314 Reevaluation Capital Reserve	Capital Reserve (Other)	110,026.89	25,000.00	(30,252.04)	(384.46)	171.81	104,582.45	5,229.52	(8,347.96)	173.39	104,755.85
12/31/1994	CR 316 Road & Street Reconstruction Cap Res	Capital Reserve (Other)	741,261.81	84,000.00	(82,158.90)	(2,677.97)	1,249.13	750,678.08	22,691.26	(22,987.06)	1,249.68	731,925.76
12/31/2004	CR 318 Retired Officers Settlement Cap Res	Capital Reserve (Other)	476,309.83	-	(1,002.11)	(1,002.11)	722.34	475,307.06	13,600.30	-	42,970.89	488,400.92
12/31/1995	CR 320 Sewer System Rehabilitation Cap Res	Capital Reserve (Other)	1,990,262.47	519,218.07	(7,578.19)	(7,578.19)	3,785.74	2,485,788.08	38,825.94	(4,830.14)	98,055.78	2,581,841.97
12/31/1999	CR 322 Solid Waste Facility Improvement Cap Res	Maintenance and Repair	75,268.54	12,081.00	(281.95)	(281.95)	133.04	87,204.63	2,388.70	(1,671.75)	3,226.85	90,425.48
12/31/1995	CR 324 Water System Rehabilitation Cap Res	Capital Reserve (Other)	1,335,382.98	241,000.00	(100,015.31)	(4,654.12)	2,118.00	1,473,811.16	9,419.27	(29,551.82)	19,511.82	1,493,322.98
12/05/2024	Town Building Audio/Visual Fund	Capital Reserve (Other)	2,500.00	-	(8.72)	(8.72)	4.00	2,495.27	74.57	-	74.57	2,569.84
	TOTAL CAPITAL RESERVE FUNDS		7,471,918.82	1,897,827.82	(466,039.42)	(27,851.90)	13,465.68	8,840,018.06	238,649.35	(126,976.97)	267,207.51	9,113,206.48
	Grand Total		7,576,892.47	1,922,745.57	(433,268.27)	(26,343.78)	1,434.15	9,058,478.13	543,416.17	(127,182.82)	283,608.32	9,344,678.43

