

# 2017

Report *of the* board of officers  
TOWN OF LINCOLN, VERMONT



Newly renovated Old Town Shed on East River Road

Please bring this report with you to Town Meeting

**Burnham Hall**

**Monday, March 5, 2018 at 6:00 PM**

*To reserve childcare or transportation for Town Meeting, please call 453-2980*

*IF YOU BURN OUTDOORS – DO IT SAFELY!*

- Get a burn permit from your local town forest fire warden. Permits are required by VT state law when there is no snow covering the ground. Please call the town forest fire warden at 453-9142 for a permit. Having a permit does not relieve you from any responsibility for burning safely.
- Clear the ground of all flammable material for at least 10 feet around the burn pile.
- Do not locate a fire closer than 50' to any structure.
- Have fire tools and a water supply available.
- Don't burn on dry, windy days.
- Don't burn trash. Burning trash is illegal. Burning treated materials, such as painted wood and pressure treated lumber is also illegal. Only natural materials are allowed. This includes brush, untreated lumber, and other natural materials.
- Have an adult attend the fire at all times.
- Make sure the fire is 100% out and the coals are cool to the touch. Place coals in a covered metal container if you are moving them from the burn site.
- Consider your neighbors when burning, so that the smoke direction doesn't cause a problem for them.

**The Lincoln Library will be hosting a bake sale on Election Day,  
Tuesday March 6<sup>th</sup>, in the lobby of the Town Office.  
There will be soup for take-out, and a variety of homemade baked  
goods to choose from.  
The sale will continue until we are sold out. Thank you for your  
support!**

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## **Town Clerk's Report**

2017 seemed so much more relaxed compared to the previous year! We had fewer elections and were able to take time to settle into our wonderful new Town Office building. The transition has been pretty easy, once we remembered where we put everything. There is so much more space, excellent lighting, effective climate control, and it is clean! These things make our jobs more pleasant, efficient, and better organized. Every day I am grateful for the voter support which brought us this new facility.

In November, we held our first election in the new Town Office. The feedback we received from voters was overwhelmingly positive about the new polling place, so we are going to try it again. Our Town Meeting Day Election will be held at the Town Office on Tuesday, March 6th, but Town Meeting will still be at Burnham Hall on Monday night, March 5<sup>th</sup>.

Several Vermont election law changes went into effect in 2017, most of which clarify the duties of election officials, including recount procedures. One piece of good news is that it is no longer illegal to hold a bake sale or dinner at the polling place (as long as it is not tied to something being voted on that day). Yes, our Board of Civil Authority was aware that we were breaking the law in the past! Our Vermont legislators finally recognized that we are not the only town with long standing traditions of making voting more fun, by serving up baked goods or a community meal. Now you can vote and eat a cookie afterwards with a clear conscience!

Another law change says that a voter may not give authority to someone else (usually a campaign or political party) to request an absentee ballot on their behalf, by replying to a robotic phone call. In addition, some of the statewide voter checklist information was specified as confidential, including a voter's e-mail address, month and day of birth, driver's license, and the last four digits of the Soc. Security number.

Looking ahead, there will be changes to Vermont law regarding vital records on July 1, 2018. See page 105 for details. It was much easier to obtain copies of birth and death certificates in the past, but with these changes there will be greater protection against identity theft. It looks like new procedures will require that you bring identification with you, and fill out an application to make a request for a copy of a vital record. Town clerks will be trained on the new protocols this spring before the law takes effect. Be sure to plan ahead so you are able to get the documents you need in a timely fashion.

I am grateful to all the energetic people who serve in our town government. Each year it is exciting to see the progress being made on behalf of our town, and it is an honor to be a part of this team. As always, please contact me if you have questions, or if there are ways we can better serve you.

*—Sally Ober, Town Clerk*

### **The Lincoln Town Clerk's Office offers many services. Here is an overview:**

**Dog licenses:** All residents with a dog or wolf-hybrid over the age of 6 months are required by State Law, to license the animal with their Town Clerk. Bring a copy of a current rabies certificate from your veterinarian, along with \$15 for a spayed/neutered

dog or \$19 for an intact animal. The deadline for licensing is April 1<sup>st</sup>, each year. After April 1<sup>st</sup>, the fees go up to \$17/neutered and \$23/intact. **We have scheduled a rabies clinic for Saturday, March 17, from 9:00-10:30am at the Town Office.**

**Transfer Station Stickers:** These allow you to use the Lincoln Transfer Station during Saturday hours: 8 a.m. to 1 p.m. Your first sticker costs \$15; additional or replacement stickers are \$4 each. Stickers expire each year on June 15<sup>th</sup>, and may be purchased at the Lincoln General Store as well as at the Town Office. We can recycle glass, paper, cardboard, metal, and plastics #1- #7, but can no longer accept plastic bags for recycling. Recyclables must be in open bins. Disposal of tires requires an additional fee of \$4/tire (no rims please), which can be paid to the transfer station attendant on site.

**Property Tax Payments:** These can be made at any time during the year.

**Zoning Permits:** Applications for Building, Access, Temporary Use Permits, and Certificates of Occupancy/Compliance are available here. Bob Hall, our Zoning Administrator holds office hours on Tuesday and Thursday mornings.

**Land Records:** This office keeps permanent records of property transfers, liens, zoning, surveys, and other land records. The recording fee is \$10 per document page, and \$15 for maps, of which \$2 is reserved for restoration and conservation of the records. Copies of land records cost \$1 per page.

**Vital records:** Certified copies of birth, death, and marriage certificates are available if the event occurred while you were a resident here, or if a birth or death was pronounced in town. The cost is \$10. See changes to VT State Law concerning vital records on page 105.

**Civil Marriage Licenses:** The fee is \$60, and you will need detailed information about the happy couple and their parents. Licenses are good for 60 days after the issue date.

**Voter Registration:** You may register to vote here if you are a U.S. Citizen, you are 18 years old on or before an election, and your primary residence is Lincoln, VT. You must bring your VT Driver's License or Social Security number in order to register to vote, if you have one.

**Elections:** If you would like to volunteer to help as an election worker, please contact the Town Clerk.

**Department of Motor Vehicles (DMV):** We can process a vehicle, boat, or trailer registration renewal, as long as it is not more than 60 days expired; and snowmobiles within the year. A check or money order for the DMV renewal fee is required (no cash). There is a \$3 fee for the Town, payable separately from the DMV check. We issue a temporary registration and sticker while you wait for your renewal to come by mail. New

vehicles or registrations more than 60 days overdue must be processed directly with DMV. Many DMV forms and manuals are available here.

**Excess Weight Vehicle Permits:** Excess Weight Permits are required for operators of vehicles in excess of the posted weights for Lincoln's roads and bridges. These permits cost \$5 for a single vehicle, or \$10 for a fleet, and they expire each year on March 31. A valid certificate of insurance is required along with the fee.

**Land Posting:** If you post your land against hunting, shooting, fishing, or trapping, State law requires landowners to record this notice annually at the Town Clerk's Office; the fee is \$5.

**Fish and game licenses:** These are not available at the Town Office, but the Lincoln General Store does sell them.

**Notary public services:** Sally Ober can notarize documents for you. This means that I need to see you sign your name. Please do not sign before you come here. Bring an I.D. if I do not know you very well. There is no fee for this service.

**Green Mountain Passports:** These are available for residents of Vermont who are either over age 62, or a Veteran of the uniformed services. The cost is \$2. The passport offers discounts at state parks and the Addison County Fair.

**9-1-1 Reflective Address Signs:** These can be ordered from Constable, Josh Otey, at (802)448-2325. Payment goes to Lincoln Neighborhood Watch. A single-sided sign is \$15 and double-sided is \$20. These help emergency services find your home.

**Town of Lincoln Web Site:** A great way to find information! Go to [www.lincolnvermont.org](http://www.lincolnvermont.org). Please send suggestions or corrections to [clerk@lincolnvermont.org](mailto:clerk@lincolnvermont.org).

**Town E-news:** For Lincoln news and announcements, sign up for Front Porch Forum at [www.frontporchforum.com](http://www.frontporchforum.com), to receive a free electronic newsletter.

**Office Hours:** Regular Town Clerk hours are Monday through Thursday, from 8 am to 2 pm and Wednesday evenings from 4 pm to 7 pm. We post regular hours and changes on the answering machine. If our regular hours don't work for you, please call; we are happy to make an appointment. Sally walks to work, so you may not see a car in the parking lot. We put the flag out when we are open.

*Thank you for the opportunity to serve you.*

*Sally Ober, Town Clerk and  
Asst. Clerks Lolly Otis and Linda Daybell.*

<b><u>Elected Town and School Officers</u></b>	<b><u>Name</u></b>	<b><u>Phone</u></b>	<b><u>Term Expires</u></b>
<b>Selectboard</b>	James Needham, <i>Clerk (2 yr.)</i>	453-3736	2018
	Paul Forlenza, <i>Vice Chair (3 yr.)</i>	453-3592	2018
	Will Sipsey (3 yr.)	453-3665	2019
	Oakley Smith (2 yr.)	453-5078	2019
	Bill Finger, <i>Chair (3 yr.)</i>	453-4296	2020
<b>Town Clerk</b>	Sally Ober	453-2980	2018
<b>Assistant Clerks</b> ( <i>Appointed by Clerk</i> )	Lolly Otis and Linda Daybell	453-2980	2018
<b>Treasurer</b>	Lisa Truchon	453-2980	2018
<b>Asst. Treasurer</b> ( <i>Appointed by Treasurer</i> )	Larry Masterson	453-3371	2018
<b>First Constable</b>	Josh Otey	(802) 448-2325	2018
<b>Second Constable</b>	Mark Truax	453-2046	2018
<b>Delinquent Tax Collector</b>	Nancy Stevens	453-4294	2018
<b>Town Meeting Moderator</b>	Will Sipsey	453-3665	2018
<b>Agent to Prosecute &amp; Defend Suits</b>	George Vince	453-3327	2018
<b>Grand Juror</b>	George Vince	453-3327	2018
<b>Agent to Deed Real Estate</b>	George Vince	453-3327	2018
<b>Board of Listers</b>	Dan Adam	453-2643	2018
	<i>Vacant</i>		2019
	Lisa Truchon	453-2880	2020
<b>Justices of the Peace (2 yrs.)</b>	Ilana Brett	453-5371	2019
	Jared Buker	453-2131	2019
	David Marsters	453-4198	2019
	Ann Pollender	453-3974	2019
	Nancy Stevens	453-4294	2019
	Sally Taylor	453-5953	2019
	Wendy Truax	453-3885	2019
<b>Lincoln School Directors</b>	Scott Bernoudy (3 yr.)	453-6332	2020
	Christie Sumner (2 yr.)	453-3231	2019
	Rebecca Otey (3 yr.)	453-6672	2019
	<i>2 Vacant seats (3 yr.)</i>		2018
<b>School Meeting Moderator</b> ( <i>Lincoln</i> )	Alan Kamman	349-4588	2018
<b>Union School Directors</b> ( <i>Mt. Abraham High School/Middle School Board</i> )	Barry Olson (3 yr.)	453-5985	2018
	Sandra Lee (3 yr.)	453-3540	2020
<b>Mt. Abraham Unified School District Directors</b> ( <i>newly formed board for 5 towns</i> )	Barry Olson ( <i>1 yr. changing to 3 yrs.</i> )	453-5985	2018
	Rebecca Otey (3 yr.)	453-6672	2020
<b>Lincoln Library Trustees</b>			
1 ( <i>Elected by Town of Lincoln</i> )	Ed Hanson (3yr.)	453-3785	3/2019
2 ( <i>Elected by Town of Lincoln</i> )	Nicole Ludwig (3yr.), <i>Fin. Sec.</i>	453-7187	3/2019
3 ( <i>Elected by Town of Lincoln</i> )	Grace Freeman (3yr.)	453-4731	3/2018
4 ( <i>Elected by Town of Lincoln</i> )	Ruth Shepherd (3yr.), <i>Secretary</i>	453-4786	3/2020
5 ( <i>Elected by Town of Lincoln</i> )	Jim Lienau (3 yr.)	453-6323	3/2020
6 ( <i>Appointed by Library Board</i> )	Sally Baldwin, <i>Vice Chair</i>	453-7231	3/2020
7 ( <i>Appointed by Library Board</i> )	Lisa Mayer	453-7800	3/2018
8 ( <i>Appointed by Library Board</i> )	J'Amy Allen	453-7152	3/2018
9 ( <i>Appointed by Library Board</i> )	Dick Nessen, <i>Chair</i>	453-7395	3/2019
	<i>Student Member</i> Hannah Zimmer		3/2019
	<i>Student Member</i> Rosemary Thurber		3/2019



<b><u>Officers Appointed by the Selectboard</u></b>	<b><u>Name</u></b>	<b><u>Phone</u></b>	<b><u>Term Expires</u></b>
<b>Administrative Asst. to Selectboard</b>	Ann Moreau-Kensek	453-2980	Indefinite
<b>Road Foreman</b>	David Cavoretto	453-3703	Indefinite
<b>Road Crew</b>	Bob Munson	453-3703	Indefinite
	Phil Bedell	453-3703	Indefinite
<b>Zoning Administrator</b>	Bob Hall	453-2044	2018
<b>Transfer Station Operator</b>			
<i>Moose Rubbish and Recycling</i>	Randy Orvis	758-2097	2021
<b>Animal Control Officer</b>	Nathan Reynolds	453-6300	Indefinite
<b>Health Officer</b>	Eleanor Scully	453-5637	11/ 2018
<b>Emergency Manager</b>	Barbara Rainville	453-5797	2018
<b>Assistant Emergency Manager</b>	Peter Brown	453-2974	2018
<b>Energy Coordinator</b>	Oakley Smith	453-5078	2018
<b>Addison County Regional Planning Commission Delegates</b>	Steve Revell	453-4384	7/2018
	Paul Forlenza	453-3592	7/2018
<b>Addison County Solid Waste Management District Delegates</b>	Bill Finger	453-4296	2018
	Oakley Smith, <i>alternate</i>	453-5078	2018
<b>Addison County Transportation Advisory Committee</b>	Will Sipsey	453-3665	7/2018
<b>Lincoln Conservation Commission</b>	Tina Scharf, <i>Chair</i>	453-4658	
	Ilana Brett	453-5371	
	Lisa Nading	349-5942	
	Ed Clark	453-3310	
	Judy Witters	453-7043	
	Sandra Murphy	(928)255-3111	
<b>Lincoln Planning Commission</b>	Aaron Thomas, <i>Chair</i>	453-2603	9/2018
	Victor Atkins	453-3772	9/2018
	L. Owen Farnsworth	453-5032	9/2018
	Sally Taylor	453-5953	9/2018
	Tommie Thompson	453-2449	9/2018
<b>Zoning Board of Adjustment (3yrs)</b>	Barbara Rainville, <i>Chair</i>	453-5797	9/2019
	Steve Alexander	453-5807	9/2019
	Dan Adam	453-2643	9/2018
	David Brett	453-5371	9/2020
	Stephen Halnon	453-3517	9/2018
	<i>vacant</i>		9/2018
	Barry Olson	453-5985	9/2020
	Jonathan Berg	377-1886	9/2020
	Tommie Thompson, <i>Vice Chair</i>	453-2449	9/2019
<b>Fence Viewers</b>	Stephen Halnon	453-3517	2018
	Mark Truax	453-2046	2018
	Paul Forlenza	453-3592	2018
<b>Inspector of Lumber Tree Warden</b>	Dan Adam	453-2643	2018
	Gerald "Beanie" Masterson	<i>unlisted</i>	2018
<b>Town Report Committee</b>	Rhonda Hutchins	453-7502	Indefinite
	Greg Vitercik	453-4878	Indefinite

**Other Town Organizations**

<b>Lincoln Cemetery Association</b>	Judy Brown, <i>President</i>	453-4563	
	Mary Lu Harding, <i>Secretary</i>	453-5379	
	Michael Harding, <i>Trustee</i>	453-5379	
	Nancy Stevens, <i>Treasurer</i>	453-4294	
	David Wood, <i>Trustee</i>	453-7071	<b>Radio Call #’s</b>
<b>Lincoln Neighborhood Watch Patrol</b>	Katie Banks, <i>Vice Chair</i>	453-3628	#113
	Morris Clark	453-5514	#101
	David Marsters	453-4198	#115
	Katherine Mikkelsen, <i>Treas.</i>	453-4014	#104
	Mark Truax	453-2046	#107
	Josh Otey, <i>Chair</i>	448-2325	#103
<b>Lincoln Sports</b>	Elise Brokaw	453-5420	
	Jared Buker, <i>Vice Chair</i>	453-2131	
	Sandy Lee, <i>Secretary</i>	453-3540	
	Kevin Micklas	453-6051	
	Mary Micklas, <i>Chair</i>	453-6051	
	Sally Ober, <i>Treasurer</i>	453-5220	
	Christie Sumner	453-3231	
			<b>Term Expires</b>
<b>Lincoln Volunteer Fire Company</b>	Dan Ober, <i>Chief</i>	349-3594	1/2019
	<i>President</i> Alan Kamman	349-4588	1/2019
	<i>1st Assistant Chief</i> Matt Atkins	453-8423	1/2019
	<i>2nd Assistant Chief</i> Dudley Leavitt, Jr.	453-5791	1/2019
	<i>Town Forest Fire Warden</i> <i>(Appointed by Selectboard)</i> Matt Atkins (5 yrs.)	349-9142	2022
<b>Walter S. Burnham Committee</b>	Lisa Goodyear-Prescott	453-4119	2019
	Brian McDonough, <i>Chair</i>	453-2210	2019
	Greg Orvis	453-4573	2018
	Ann Pollender	453-3974	2020
	Will Sipsey	453-3665	2018
	David Wetmore	453-5592	2020
	Bill Finger	453-4296	3/2018
	James Needham	453-3736	3/2018
	Oakley Smith	453-5078	3/2018
	Paul Forlenza	453-3592	3/2018
<b>To Rent Burnham Hall:</b>	Jodi Gale	453-2785	

## **Voter Information**

### **Town Meeting:**

Vermont Town Meeting Day is the first Tuesday in March. In Lincoln, the Annual Town and School District Meeting is held on the Monday night before Vermont Town Meeting Day. This year our Town Meeting is on Monday, March 5, at 6:00 p.m. upstairs at Burnham Hall, which is located at 52 East River Road.

### **Town Meeting Day Local Election:**

The annual Local Election is on Tuesday, March 6, 2018. **The polls are open from 7:00 a.m. until 7:00 p.m. at the Town Office, 62 Quaker Street.** We will be voting by Australian ballot on town and school officers, the annual school budget, and a Mt. Abraham High School renovation bond.

### **Petitions for Articles to be included in the Warning:**

The warning shall contain any article or articles requested by a petition signed by at least five percent of the voters of the municipality, and filed with the Town Clerk not less than 47 days before the day of the Town Meeting. 17 V.S.A. 2642(a)(3)(A) An organization requesting town funds should file a short report, explaining how Lincoln residents were helped by the organization, along with a budget summary, which can be viewed at the Town Clerk's Office.

### **Nominations, Petitions for Candidate for Office:**

Nominations of the municipal and school officers shall be by petition. The petition shall be filed with the Town Clerk, together with a written consent of the prospective nominee to the printing of his/her name on the ballot, no later than 5:00 p.m. on the sixth Monday preceding the day of the election. 17 V.S.A. 2681(a) A petition shall contain the name of only one candidate. A voter shall not sign more than one petition for the same office, unless more than one nomination is to be made, in which case he/she may sign as many petitions as there are nominations to be made for the same office. A person consenting to be nominated may withdraw by notifying the Town Clerk in writing no later than 5:00 pm on the Wednesday after the filing deadline. 17 V.S.A. 2681(d)

### **Applications to be added to the Voter Checklist:**

A person who desires to register to vote in an election shall, during regular hours, file an application in the office of the Town Clerk in which he/she claims to be a resident. If our regular hours don't work for you, please call to make an appointment, or you can register online. The online voter registration page can be found at <http://olvt.csec.state.vt.us>. Applications shall be accepted until the close of polls, or 7:00 p.m. on the day of the election. To avoid delay at the polls on Election Day, voters are strongly encouraged to register prior to the day of the election.

### **Absentee Voting:**

A voter, who expects to be an absent voter, or an authorized person on his/her behalf, may apply to the Town Clerk for early/absentee ballots until 5:00 p.m. on the day preceding the election. Absentee ballot requests may be made by telephone, in person,

in writing, by fax, e-mail, or through the My Voter Page login at <http://mvp.sec.state.vt.us>, and shall be valid for the elections or time frame specified by the applicant, within the same calendar year.

A person may vote early, in person at the Town Clerk's Office; by mail; by picking your ballot up and bringing it home to be voted; or, if ill or needing help, a pair of Justices can bring the ballot to your home. We must hand or mail early ballots directly to the voter, you cannot send someone to pick one up for you. Please leave enough time for mailing, especially if you will be overseas, or if you are unable to come into the office. If you have questions regarding absentee voting, please call the Town Clerk's Office.

### **Vermont Elections Management:**

Vermont's Elections Management platform is administered through the Secretary of State's Office. Eligible Vermont residents can now register to vote online, and once registered, voters can log into their *My Voter Page* to access information pertaining to voting.

By using the *My Voter Page*, a registered voter can:

- Check your registration status;
- View information on upcoming elections;
- Access voter specific elections information, including directions to a polling place and polling hours;
- View a sample ballot;
- Request and track an absentee ballot;
- Update your address or name change; and much more.

Registered Voters can log in at: <http://mvp.sec.state.vt.us>

Online registration can be found at: <http://olvr.sec.state.vt.us>

### **Voting Options for Persons with Disabilities:**

For Town Meeting, the accessible entrances to Burnham Hall are the basement doors closest to East River Road on both sides of the building. The U-shaped driveway on the Southeast side of Burnham Hall is also a drive-up accessible entrance. Voters with limited mobility are encouraged to use this drive-up entrance. For traffic flow safety, please enter the driveway at the end nearest the building, and exit back onto the road at the end farthest from the building, where there is better visibility for oncoming traffic. An elevator (off the hallway near the restrooms) will take you to the town meeting upstairs. If you need assistance getting into the building, please contact the Town Clerk or a Board of Civil Authority member in advance of the meeting.

If you are a voter who needs assistance with any aspect of voting, you can:

1. Request an absentee ballot to take home with you, or have it mailed to you, prior to Election Day. (See **Absentee Voting** section above for details about how to request ballots for early voting.)
2. Bring someone with you to help you vote.

3. Ask for two election officials to help you vote.
4. Ask for curbside voting (two election officials will bring your ballot out to your vehicle).
5. Request that two Justices of the Peace bring a ballot to your home.

If you have suggestions, or if there is any other way we can assist you with voting, please call the Town Clerk ahead of time so we can be sure to accommodate your needs. You can also call any of the Justices of the Peace or Selectboard members listed in the “Town Officers” section of this report.

### **Electioneering Communication**

The Lincoln Board of Civil Authority (BCA) would like to remind members of the community that campaign electioneering communications are regulated by Vermont Law, V.S.A. Title 17, Sections 2891, 2892, and 2893. The BCA has also adopted a Polling Place Code of Conduct, which is available at the Town Office upon request, or at [www.lincolnvermont.org](http://www.lincolnvermont.org).

**Candidates For Election On March 6, 2018**

<b><u>Office</u></b>	<b><u>Term</u></b>	<b><u>Candidates</u></b>
<b>Selectboard</b>	3 years 2 years	<i>Paul Forlenza</i> <i>James Needham</i>
<b>Town Clerk</b>	1 year	<i>Sally Ober</i>
<b>Treasurer</b>	1 year	<i>Lisa Truchon</i>
<b>First Constable</b>	1 year	<i>Joshua Otey</i>
<b>Second Constable</b>	1 year	<i>Mark Truax</i>
<b>Collector of Delinquent Taxes</b>	1 year	<i>Nancy Stevens</i>
<b>Town Meeting Moderator</b>	1 year	<i>Will Sipsey</i>
<b>Agent to Prosecute &amp; Defend Suits</b>	1 year	<i>George Vince</i>
<b>Grand Juror</b>	1 year	<i>George Vince</i>
<b>Agent to Deed Real Estate</b>	1 year	<i>George Vince</i>
<b>Listers</b>	3 years 1 yr. remaining of a 3 yr. term	<i>Dan Adam</i> <i>None</i>
<b>Lincoln (Community) School Directors</b>	3 years 2 years	<i>None</i> <i>None</i>
<b>School District Meeting Moderator</b>	1 year	<i>Will Sipsey</i>
<b>Union School Director (Current Mt. Abraham High School Board)</b>	3 years	<i>Barry Olson</i>
<b>Mt. Abraham Unified School District Director (New board through Act 46)</b>	3 years	<i>Sarah McClain</i>
<b>Lincoln Library Trustee</b>	3 years	<i>Grace Freeman</i>

**2017 Certificates of Birth Filed in Lincoln, Vermont**

<b>Date of Birth</b>	<b>Sex</b>	<b>Name</b>	<b>Parents</b>
January 18, 2017	F	Jade Elizabeth Gorton	Ashley and Jerad Gorton 1986 West River Road
February 5, 2017	F	Susan Anne Amory	Kristen McClaran and John Amory 17 Grimes Road
March 17, 2017	F	Shiloh Eden McGuire	Chelsea Olsaver and Matthew McGuire 1868 West River Road
April 14, 2017	M	Gordon Eastwood Smith	Christine Birong-Smith and Nicholas Smith 226 Moody Road
June 21, 2017	F	Quinn Lee Mingle	Liza Cochran and Jonathan Mingle 49 Water Works Road
October 13, 2017	F	Elliana Arlene Crowe	Amanda Fialkiewicz and Tyler Crowe 1298 Cobb Hill Road
November 01, 2017	M	Desmond Bud Halby	Ila and Peter Halby 904 Zeno Road
November 01, 2017	F	Hoheub Laska O	Allison Graham and Emmanuel O 1827 Downingsville Road
November 15, 2008	M	Cameron Matthew Roberts	Vicki Billings 220 Murray Road
December 08, 2017	F	Faye Luella Hartman	Sarah and Eric Hartman 574 East River Road
December 20, 2017	M	Liam Wolf Allen	Amanda and Justin Allen 1662 West River Road

**2017 Certificates of Civil Marriage**

January 21, 2017	James Dunn and Emmanuel Okorie 1843 West Hill Road, Lincoln and Arlington, Virginia
February 2, 2017	Allison Graham and Emmanuel O Burlington, Vermont and 296 Biddle Road, Lincoln
February 18, 2017	Brian Smith, Jr. and Brooke Atkins Bristol, Vermont and 1441 Quaker Street, Lincoln
March 11, 2017	Jonathan Mingle and Liza Cochran 49 Waterworks Road, Lincoln
April 17, 2017	Thomas Carlton and Vicki Billings 220 Murray Road, Lincoln
May 27, 2017	Emily Howell and Lyndon DeSalvo Philadelphia, Pennsylvania
July 30, 2017	Virginia Brown and Cody Britton Youngsville, Pennsylvania and Dunkirk, New York
September 03, 2017	Mesa Dobek and Blake Kewish Santa Monica, California
September 09, 2017	David Daniels and Kristen Howard 28 Ripton Road, Lincoln
September 09, 2017	Sandra Mori and David Bardes 554 Gove Hill Road, Lincoln
October 07, 2017	Paul Dupont and Dawn Martin 112 Atkins Road, Lincoln
October 07, 2017	Jacob McDonough and Kira Stewart 567 Post Road Hill, Lincoln
October 07, 2017	Thomas Emmet Moseley IV and Caitlin O'Connor 796 James Road, Lincoln



**2017 Certificates of Death filed in Lincoln, Vermont**

<b>Date of Death</b>	<b>Name</b>	<b>Residence Address</b>	<b>Age</b>
March 09, 2017	M. Jean Stilley	876 Downingsville Road	69
April 16, 2017	Howard Edward Grimes	262 Grimes Road	92
May 10, 2017	Joseph John Vicere III	1704 York Hill Road	65
July 29, 2017	Irmgard Elisabeth Vock	1039 South Lincoln Road	102
August 20, 2017	Paul Vonhindburg Rotax	81 East River Road	85
August 26, 2017	Raymond F. Cousino	1002 East River Road	60
November 07, 2017	Margaret Lines Rood	127 Sugar Bush Hill	95

**2017 Burial Transit Permits and Burials / Interments**

<b>Date of Death</b>	<b>Name</b>	<b>Name of Cemetery</b>	<b>Date of burial or interment</b>
April 07, 2017	Billy Joe Wedge	Maple	April 15, 2017
April 16, 2017	Donald Lee Bessette, Sr.	Maple	April 20, 2017
April 16, 2017	Howard Edward Grimes	Maple	April 22, 2017
December 10, 2016	Sylvia Mae Pierce	Maple	May 12, 2017
March 9, 2017	M. Jean Stilley	Maple	May 29, 2017
January 23, 2017	Tamera M. Rosson	Maple	June 9, 2017
January 04, 2017	Richard K. Davis	Maple	July 1, 2017
July 02, 2017	Nancy Rebecca Young	Maple	July 8, 2017
January 29, 2017	Gladys C. Orvis	Maple	July 9, 2017
June 03, 2017	Robert C. Smith	Maple	July 25, 2017
July 29, 2017	Irmgard Elisabeth Vock	Maple	August 6, 2017
August 19, 2017	Charlotte M. DeLisle	Maple	August 24, 2017

## **Select Board Report to the Citizens of the Town of Lincoln**

Our nation ended 2017 in a seemingly unending downward spiral of vulgar, partisan vitriol from Washington that unfortunately touches and colors all our lives and attitudes. Fortunately, we live in a place where a sense of hope, accomplishment and community is in abundant supply. Civility continues to overwhelm negativity and we keep moving forward doing what needs to be done to emphasize and assure our peace, security, rationality and compassion. For every bit of bad “news” there are hundreds and thousands of unreported good deeds and interactions happening every day. Your Select Board is pleased and proud to be working for you and honored by your continued support.

### **Our “new” Town Office**

We are happy to report that the Town Office is now in its second year of operation and continues to receive high marks for its efficiency and work environment. There have been several public events, including highway training and a bond vote held in the building. Work spaces for elected and appointed town staff are ample and have provided a degree of privacy while, at the same time facilitating exchange of information and ideas. Researchers using public records find space and records easy to find and use. Several other Vermont towns have visited the Town Office and sought detailed information that could be used to develop similar facilities in their communities. Thanks again to Lincoln taxpayers for foresight in approving this project.

### **Our “new” Old Town Shed**

At March 2017 town Meeting, voters approved expenditure of up to \$75,000 to be used for extensive rehabilitation of the Old Town Shed on East River Road. We are pleased to report that the entire project came in at approximately \$61,000, well under the \$75,000 allocation. The building will provide much needed cold-storage space for equipment and supplies that had been left exposed to the elements at the Town Garage on South Lincoln Road. The Shed’s frame was stabilized strengthened and sheathed with a new roof and siding. New doors were installed. In addition to the improved storage space, the aesthetic improvement is notable. The project was ably completed by Averi Smith Construction of Lincoln.

### **Town Garage**

Our town garage, c.2001 on South Lincoln Road has seen several improvements over the last few years. Notable among these are corrections and upgrades of the building’s heating and ventilation system. Ventilation deficiencies had caused excess moisture buildup which would have resulted in structural deterioration if left unresolved. There are several deferred repairs that will be addressed in 2018. The town has a substantial investment in this facility that needs to be protected through good maintenance practices.

## **Town Roads**

The Town's largest asset is its system of roads and bridges. Virtually all of us use our roads daily and we all rely on them for 24/7/365 access, safety and security. We are fortunate to have a dedicated road crew who not only performs routine maintenance but responds to a never-ending variety of extreme weather that affects road safety. In summer 2017 our long-time road foreman Tim Thompson resigned to pursue his private business. We thank Tim for his dedication and wish him well. Dave Cavoletto has assumed the Road Foreman position. Dave, Bob Munson and Phil Bedell comprise our full-time crew. Additional help is secured from time to time when weather conditions are particularly challenging.

The State of Vermont's increasing interest in restoring water quality makes road maintenance and repair even more financially daunting. New state laws and regulations require greater attention to proper construction of roads and drainage appurtenances such as ditches and culverts to prevent undue erosion that eventually affects water quality in the New Haven River and Lake Champlain. Virtually all our roads are considered to have direct connection to the river or its many tributaries. While we embrace the objective of improving water quality we understand our costs will increase as we meet the new standards for road maintenance and construction.

Lincoln has approximately 17 miles of paved roads in its 53-mile system. Most of our paved roads were originally dirt or gravel roads designed only to handle farm vehicles and light traffic. Pavement began by simply applying hot liquid asphalt and sand or stone chips to the existing roads. Little attention was paid to road base, design for greater weight and speed or drainage impacts beyond the immediate vicinity of the road. In 2018 our paved roads are in dire need of repair and upgrade. We are working on a plan to address our urgent reconstruction needs while maintaining and preserving paved sections that are in better condition. We receive state-aid for road maintenance, but it is but a very small fraction of the amounts that we actually will need just to rebuild the paved sections for Quaker Street and South Lincoln Road, our two highest priorities. We are examining potential financing sources, particularly state and federal grants to help reduce the impacts of these projects on our property taxes. We are also looking at creative ways that bond financing could help spread the construction costs over time so that those who use the roads are more likely to pay for their use. Bond financing would only be applied to construction elements that would have a life expectancy of more than thirty years. For example, asphalt pavement would not be purchased or installed using bond funds. Asphalt pavement generally has a life expectancy of twenty years or less.

Summer of 2018 will see drainage projects on the gravel part of Quaker Street and more work on the Page Hill part of South Lincoln Road. There is more grant funded work possible on the gravel portion of Gove Hill. Another major drainage, pavement and safety challenge is Forge Hill Road from its intersection with West River Road to the end of pavement.

**York Hill Bridge**

We made temporary repairs to the deck on York Hill Bridge (B-46) and confirmed the rapid deterioration of this bridge's structure. We are urging VTrans to move this bridge higher on the state's priority list for town bridge replacements. We have asked VTrans to consider possible innovative financing partnerships with the town to accelerate the replacement. We hope to have a firm schedule at least in hand in 2018.

**Project Analysis**

We have created a new collaboration between the highway crew and the select board assistant, Ann Kensek to gather, manage and utilize project data to improve efficiency and maximize the impact of our limited funds. As we accumulate more historical information we will be better equipped to plan, budget and manage new projects.

**Transfer Station**

We have completed our first full-year of operation under contract with Moose Rubbish and Recycling. Thanks to patience, understanding and cooperation of residents, this transition has gone very smoothly. We remind residents that Transfer Station permits are required for access to recycling. The annual \$15.00 fee is used for administration and minor maintenance at the transfer station. The fee amounts to just 29 cents per week! New permits are required by June 15 and can be obtained at the Town Office or the Lincoln General Store during regular operating hours.

Your Select Board meets the first and third Tuesdays of every month at 7:00 PM at the Town Office. Special or emergency meetings are called from time to time. Meeting agendas and minutes are published on the Town Clerk's bulletin board and on the town web-site [www.lincolnvermont.org](http://www.lincolnvermont.org). Agendas are also posted at the Lincoln General Store, Burnham Hall and the Lincoln Library. We welcome comments, suggestions and constructive input at any time.

Patience + Perseverance = Progress!

Respectfully submitted,  
Bill Finger, Chair  
Lincoln Select Board

**TOWN OF LINCOLN  
GENERAL FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2017 AND JUNE 30, 2016**

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
<b>Assets</b>		
Cash	\$ 393,427	\$ 338,559
Delinquent Taxes Receivable	72,376	73,877
<b>Total Assets</b>	<b>\$ <u>465,803</u></b>	<b>\$ <u>412,436</u></b>
<b>Liabilities &amp; Fund Balance</b>		
<b>Liabilities:</b>		
Accounts Payable	\$ 7,082	\$ 2,265
Payroll Taxes Payable	596	596
Due Other Funds	357,013	292,793
Deferred Revenue	21,937	26,543
<b>Total Liabilities</b>	<b>\$ <u>386,628</u></b>	<b>\$ <u>322,197</u></b>
<b>Fund Balance:</b>		
Reserve for Records Restoration and Management	\$ 7,073	\$ 5,835
Reserve for Energy Grant	320	320
Reserve for Surplus of Tax Sale Proceeds	2,277	11,059
Reserve for FY 2018 & 2017 Budgets	21,941	51,084
Unreserved	47,564	21,941
<b>Total Fund Balance</b>	<b>\$ <u>79,175</u></b>	<b>\$ <u>90,239</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ <u>465,803</u></b>	<b>\$ <u>412,436</u></b>

**TOWN OF LINCOLN  
GENERAL FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property Taxes (Including Current Use)	\$ 365,135	\$ 401,815	\$ 36,680
Interest Income	4,100	5,721	1,621
Dog Licenses	2,600	2,565	(35)
Marriage/Civil Union Licenses	100	100	-
Liquor Licenses	70	70	-
Transfer Station Permits	4,900	4,776	(124)
Zoning Permits	5,000	6,489	1,489
Recording Fees	11,000	15,215	4,215
Office Fees	3,500	4,591	1,091
Heavy Vehicle Fees	450	480	30
Civil Fines	1,500	726	(775)
Other	300	1,694	1,394
<b>Total Revenues</b>	<b>\$ 398,655</b>	<b>\$ 444,242</b>	<b>\$ 45,587</b>
<b>Expenditures:</b>			
Expenditures - See NEMRC report	\$ 476,925	\$ 444,780	\$ 32,145
<b>Total Expenditures</b>	<b>\$ 476,925</b>	<b>\$ 444,780</b>	<b>\$ 32,145</b>
<b>Excess of Revenues Over (Under)</b>			
<b>Expenditures</b>		\$ (539)	
<b>Fund Balance, July 1, 2016</b>		90,239	
Deduct: Adjustments to Beginning Fund Balance		(10,524)	
<b>Fund Balance, June 30, 2017</b>		<b>\$ 79,175</b>	

**TOWN OF LINCOLN  
HIGHWAY FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	Budgeted	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 775,352	\$ 775,352	\$ -
State Aid - Highways	123,500	123,069	(431)
Grant Income	8,000	17,570	9,570
Federal Payment in Lieu of Taxes	25,500	28,778	3,278
Proceeds from Equipment Note		134,344	134,344
Miscellaneous Revenue		1,645	1,645
<b>Total Revenues</b>	\$ 932,352	\$ 1,080,757	\$ 148,405
<b>Expenditures:</b>			
Expenditures - See NEMRC Report	\$ 978,445	\$ 1,078,344	\$ (99,899)
<b>Total Expenditures</b>	\$ 978,445	\$ 1,078,344	\$ (99,899)
<b>Excess of Revenues Over Expenditures</b>		\$ 2,413	
<b>Fund Balance, July 1, 2016</b>		134,409	
Add: Adjustments to Beginning Fund Balance		10,145	
<b>Fund Balance, June 30, 2017</b>		\$ 146,967	

**TOWN OF LINCOLN  
HIGHWAY FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2017 AND JUNE 30, 2016**

	June 30, 2017	June 30, 2016
<b>Assets</b>		
Due From General Fund	\$ 150,835	\$ 46,640
Due From State of Vermont		101,250
<b>Total Assets</b>	\$ 150,835	\$ 147,890
<b>Liabilities &amp; Fund Balance</b>		
<b>Liabilities:</b>		
Accounts Payable	\$ 3,869	\$ 13,481
<b>Total Liabilities</b>	\$ 3,869	\$ 13,481
<b>Fund Balance:</b>		
Reserve for FY 2018 & 2017 Budgets	\$ 88,316	\$ 46,093
Unreserved, Undesignated	58,651	88,316
<b>Total Fund Balance</b>	\$ 146,967	\$ 134,409
<b>Total Liabilities &amp; Fund Balance</b>	\$ 150,835	\$ 147,890

## TOWN OF LINCOLN - CAPITAL FUND PLAN

					FISCAL YEAR					
Year	Purchase Price	Term	Interest Rate	2017	2018	2019	2020	2021	2022	
Town Garage	2001	650,000	20	2.8 - 5.18%	\$ 38,426	\$ 36,923	\$ 35,403	\$ 33,871	\$ 32,328	\$ 30,777
Town Office	2016	590,000	20	1.9 - 3.2%	3,151	43,688	43,239	42,764	42,253	41,704
Old Garage Rehab					2,061	72,939				
Total Fund Expenditures				\$	43,638	\$ 153,549	\$ 78,642	\$ 76,635	\$ 74,581	\$ 72,481
Fund Deposits and Earnings:										
Transfers from General Fund				\$	75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Interest Earnings					55	55	538	523	776	1,046
Total Additions				\$	75,055	\$ 75,055	\$ 75,538	\$ 75,523	\$ 75,776	\$ 76,046
Net Change to Capital Fund				\$	31,417	\$ (78,494)	\$ (3,104)	\$ (1,112)	\$ 1,194	\$ 3,565
Fund Balance at Fiscal Year End				\$	186,133	\$ 107,639	\$ 104,535	\$ 103,423	\$ 104,617	\$ 108,182



## TOWN OF LINCOLN - CAPITAL EQUIPMENT RESERVE FUND PLAN

	Calendar Year	Purchase Price	Term	Interest Rate	FISCAL YEAR					
					2017	2018	2019	2020	2021	2022
Dump Truck	2010	115,724	5	2.20%	\$ 33,163	\$ 32,214	\$	\$	\$	\$
Truck (Utility)	2015	98,564	5	1.95%	21,635	21,250	20,866	20,482	20,097	
Backhoe/Excavator	2016	135,000	5	2.00%	22,275	21,870	21,465	21,060	20,655	
Dump Truck	2016	134,344	4	1.95%		36,206	35,551	34,896	34,241	
Recycling/Trash Trailers	2016	45,000			45,000					
Loader	2017	106,744	5	2.35%		23,430	23,356	22,854	22,352	21,850
Grader	2019	280,000	10	2.00%				33,600	33,040	32,480
Total Fund Expenditures					\$ 122,073	\$ 134,970	\$ 101,237	\$ 132,891	\$ 130,385	\$ 54,330
Fund Deposits and Earnings:										
Transfers from Highway Fund					\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Transfers from General Fund					9,686	9,686	9,686	9,686	9,450	
Interest Earnings					238	707	684	1,245	1,641	1,648
Total Additions					\$ 129,924	\$ 130,393	\$ 130,371	\$ 130,931	\$ 131,090	\$ 121,648
Net Change to Capital Fund					\$ 7,852	\$ (4,577)	\$ 29,133	\$ (1,960)	\$ 705	\$ 67,317
Fund Balance at Fiscal Year End					\$ 141,456	\$ 136,879	\$ 166,013	\$ 164,052	\$ 164,757	\$ 232,075

**TOWN OF LINCOLN  
TOWN OFFICE PLANNING AND CONSTRUCTION FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2017 AND JUNE 30, 2016**

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
<b>Assets</b>		
Due From General Fund	\$ 11,524	\$ 106,667
<b>Total Assets</b>	<u>\$ 11,524</u>	<u>\$ 106,667</u>
<b>Fund Balance</b>		
Fund Balance	\$ 11,524	\$ 106,667
<b>Total Fund Balance</b>	<u>\$ 11,524</u>	<u>\$ 106,667</u>

**TOWN OF LINCOLN  
TOWN OFFICE PLANNING AND CONSTRUCTION FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Bond Proceeds	\$	\$ 590,238	\$ 590,238
Project Donation		1,000	1,000
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ 591,238</u>	<u>\$ 591,238</u>
<b>Expenditures:</b>			
Town Office Construction	\$	\$ 686,381	\$ (686,381)
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 686,381</u>	<u>\$ (686,381)</u>
<b>Excess of Revenues Over Expenditures</b>		\$ (95,143)	
<b>Fund Balance, July 1, 2016</b>		106,667	
<b>Fund Balance, June 30, 2017</b>		<u>\$ 11,524</u>	

**TOWN OF LINCOLN  
REAPPRAISAL FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2017 AND JUNE 30, 2016**

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
<b>Assets</b>		
Cash	\$ 60,732	\$ 53,557
Due from General Fund	6,324	7,078
<b>Total Assets</b>	\$ <u>67,056</u>	\$ <u>60,635</u>
<b>Fund Balance</b>		
Fund Balance	\$ <u>67,056</u>	\$ <u>60,635</u>

**TOWN OF LINCOLN  
REAPPRAISAL FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

<b>Revenues:</b>	
State of Vermont	\$ 6,324
Interest Income	98
<b>Total Revenues</b>	\$ <u>6,422</u>
<b>Fund Balance, July 1, 2016</b>	\$ 60,635
<b>Fund Balance, June 30, 2017</b>	\$ <u>67,056</u>

**TOWN OF LINCOLN  
PAVING RESERVE FUND  
BALANCE SHEET  
JUNE 30, 2017 AND JUNE 30, 2016**

	June 30, 2017	June 30, 2016
<b>Assets</b>		
Certificate of Deposit	\$ 62,923	\$
Due from General Fund	61,485	64,408
<b>Total Assets</b>	<b>\$ 124,408</b>	<b>\$ 64,408</b>
<b>Liabilities &amp; Fund Balance</b>		
Fund Balance	\$ 124,408	\$ 64,408
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 124,408</b>	<b>\$ 64,408</b>

**TOWN OF LINCOLN  
PAVING RESERVE FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	Budgeted	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Transfer from Highway Fund	\$ 60,000	\$ 60,000	\$ -
<b>Total Revenues</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>
<b>Expenditures:</b>			
Paving Expense	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess of Revenues Over Expenditures</b>		<b>\$ 60,000</b>	
<b>Fund Balance, July 1, 2016</b>		<b>64,408</b>	
<b>Fund Balance, June 30, 2017</b>		<b>\$ 124,408</b>	

Revenue Estimates FY2019					
July 1, 2018 - June 30, 2019					
A	B	C	D	E	F
Line #	Account Description	Approved Budget FY17	Actuals * FY17	Approved Budget FY18	Proposed Budget FY19
1	<b>Combined General Fund and Highway Revenues and Estimated Tax Rate</b>				
2	General and Highway Revenues	\$ 1,319,715	\$ 1,462,622	\$ 1,360,885	\$ 1,363,995
3	Estimated Tax Rates Combined	\$ 0.5988	\$ 0.6062	\$ 0.6014	\$ 0.6152
4	<b>General Fund</b>				
5	<b>Estimated Tax Rate</b>	<b>\$ 0.1489</b>	<b>\$ 0.1621</b>	<b>\$ 0.1608</b>	<b>\$ 0.1744</b>
6	<b>Tax Revenue</b>				
7	Current Tax Revenues	256,665	293,345	278,575	304,868
8	Delinquent Tax Revenue	-	-	-	-
9	Delinquent Tax Interest	3,500	4,880	3,500	2,000
10		<b>260,165</b>	<b>298,225</b>	<b>282,075</b>	<b>306,868</b>
11	<b>License &amp; Fees</b>				
12	Dog License	2,600	2,565	3,800	2,700
13	Liquor License	70	70	70	70
14	Recording Fees	11,000	15,215	12,000	12,000
15	Office Fees	3,500	4,591	3,500	4,000
16	Marriage/Civil Union License	100	100	100	100
17	Zoning Permits/App	5,000	6,219	5,000	6,200
18	Access Permits	-	270	-	-
19	Truck Permits	450	480	500	500
20		<b>22,720</b>	<b>29,510</b>	<b>24,970</b>	<b>25,570</b>
21	<b>Transfer Station</b>				
22	Transfer Station Permit	4,900	4,776	4,900	4,500
23	Sale of Recyclables	-	792	-	-
24		<b>4,900</b>	<b>5,568</b>	<b>4,900</b>	<b>4,500</b>
25	<b>Other Revenues</b>				
26	Interest Peoples Checking	600	841	600	600
27	Lister's Grant	300	744	300	-
28	Judicial/ Civil Fines	1,500	726	1,200	-
29	Misc. Other Revenue	-	158	964	-
30		<b>2,400</b>	<b>2,469</b>	<b>3,064</b>	<b>600</b>
31	<b>General Fund Total</b>	<b>290,185</b>	<b>284,688</b>	<b>315,009</b>	<b>337,538</b>
32	<b>Surplus</b>	<b>51,084</b>	<b>51,084</b>	<b>21,941</b>	<b>47,564</b>
33	<b>General Fund plus Surplus</b>	<b>\$ 341,269</b>	<b>\$ 335,772</b>	<b>\$ 336,950</b>	<b>\$ 385,102</b>
34	<b>Highway Department Revenue</b>				
35	<b>Estimated Tax Rate</b>	<b>\$ 0.4499</b>	<b>\$ 0.4441</b>	<b>\$ 0.4406</b>	<b>\$ 0.4408</b>
36	Grant Income	-	-	-	750
37	Better Back Road Grant In	8,000	-	21,760	123,500
38	Current Tax Revenue	775,352	775,352	763,137	770,492
39	State Aid	123,500	123,069	123,500	-
40	Grant Income	-	17,570	-	-
41	Proceeds from Equipment N	-	134,344	-	-
42	PILT	25,500	28,778	25,500	25,500
43	HWY Misc. Other Revenue	-	1,645	1,722	-
44	<b>Total Highway Revenue</b>	<b>932,352</b>	<b>1,080,757</b>	<b>935,619</b>	<b>920,242</b>
45	<b>Surplus</b>	<b>46,093</b>	<b>46,093</b>	<b>88,316</b>	<b>58,651</b>
46	<b>Highway Revenue plus Surplus</b>	<b>\$ 978,445</b>	<b>\$ 1,126,850</b>	<b>\$ 1,023,935</b>	<b>\$ 978,893</b>
* FY17 Actuals from Town Accounting System					
Grand List is \$1,748,024. Change from prior year -.4%					

General Fund: Proposed Expenditures FY2019					
July 1, 2018 - June 30, 2019					
A	B	C	D	E	F
Line #	Account Description	Approved Budget FY17	Actuals * FY17	Approved Budget FY18	Proposed Budget FY19
<b>1</b>	<b>Town Administration</b>				
2	Care of Cemeteries	\$ 600	\$ 370	\$ 600	\$ 600
3	Legal Services	1,500	1,301	1,500	1,500
4	Advertising/ Notice & Hearing	800	1,004	800	800
5	League of Cities & Towns	2,348	2,348	2,395	2,395
6	County Tax	8,010	7,178	6,308	6,708
7	Insurance Liability, Prop	6,603	11,865	11,865	12,821
8	Burnham Hall Insurance	5,647	4,758	4,758	5,253
9	Insurance-Workers Comp	500	481	480	600
10	Town Report Expense	3,760	3,565	3,600	3,600
11	Election Expense	3,000	1,916	1,400	1,400
<b>12</b>		<b>32,768</b>	<b>34,786</b>	<b>33,706</b>	<b>35,677</b>
<b>13</b>	<b>Selectboard</b>			-	
14	Select Board Salary	5,000	4,000	5,000	5,000
15	Admin Assist./Bookkeeper	20,800	290	20,800	34,320
16	Secretary to SB	-	-	-	2,340
17	Social Security	1,600	142	1,600	2,438
18	Medicare	375	34	375	570
19	Health Insurance	-	-	-	24,949
20	Training	-	-	-	1,000
21	Travel & Meetings	-	-	-	350
22	Computer HW/SW	-	-	-	1,000
<b>23</b>		<b>27,775</b>	<b>4,466</b>	<b>27,775</b>	<b>71,967</b>
<b>24</b>	<b>Town Administration</b>				
25	Delinquent Tax Collector	-	-	-	-
26	Social Security	496	2,019	620	1,010
27	Medicare	116	94	145	47
28	Professional Audit	6,500	6,600	6,500	7,000
29	Training	1,000	115	750	750
30	Travel & Meetings	250	-	250	250
31	Insurance-Unemployment	500	417	500	500
32	Insurance- Workers Comp	794	-	500	500
33	Misc. Administrative	3,600	2,606	2,500	2,500
<b>34</b>		<b>13,256</b>	<b>11,851</b>	<b>11,765</b>	<b>12,556</b>

General Fund: Proposed Expenditures FY2019					
July 1, 2018 - June 30, 2019					
A	B	C	D	E	F
Line #	Account Description	Approved Budget FY17	Actuals * FY17	Approved Budget FY18	Proposed Budget FY19
<b>35</b>	<b>Town Clerk</b>				
36	Town Clerk Salary	\$ 30,364	\$ 30,364	\$ 31,090	\$ 31,712
37	Social Security	1,883	1,882	1,928	1,966
38	Medicare	440	440	451	460
39	Retirement	1,215	1,215	1,244	1,538
40	Records Restoration	3,000	4,810	3,000	3,000
41	ACS Computer Fees	3,900	3,000	4,200	4,200
42	Training	1,000	-	1,000	1,000
43	Travel & Meetings	250	293	500	500
44	Health Insurance	22,142	22,734	23,692	24,949
45	Software/Support	-	-	2,000	2,000
46	Equipment	-	-	2,000	2,000
<b>47</b>		<b>64,194</b>	<b>64,739</b>	<b>71,105</b>	<b>73,325</b>
<b>48</b>	<b>Assist.. Town Clerk</b>				
49	Asst. Town Clerk Salary	7,800	7,889	7,800	7,800
50	Social Security	484	489	484	484
51	Medicare	113	93	113	113
<b>52</b>		<b>8,397</b>	<b>8,471</b>	<b>8,397</b>	<b>8,397</b>
<b>53</b>	<b>Listers</b>				
54	Salaries	14,771	11,330	14,771	18,000
55	Social Security	916	702	934	1,116
56	Medicare	214	164	218	261
57	Retirement	536	1,056	603	873
58	Professional Services	900	950	900	900
59	Tax Map Update	750	-	750	750
60	Training	900	325	900	900
61	Travel & Meetings	200	114	300	300
62	Health Insurance	3,940	4,045	4,216	-
63	Software/Support	-	-	1,200	1,200
64	Equipment	-	-	1,000	1,000
65	Manuals & Software	500	215	100	100
<b>66</b>		<b>23,627</b>	<b>18,902</b>	<b>25,892</b>	<b>25,400</b>

General Fund: Proposed Expenditures FY2019					
July 1, 2018 - June 30, 2019					
A	B	C	D	E	F
Line #	Account Description	Approved Budget FY17	Actuals * FY17	Approved Budget FY18	Proposed Budget FY19
<b>67</b>	<b>Treasurer</b>				
68	Town Treasurer Salary	\$ 16,646	\$ 16,646	\$ 16,979	\$ 17,319
69	Social Security	1,032	1,032	1,053	1,074
70	Medicare	241	241	246	251
71	Retirement	666	-	679	840
72	Training	400	435	400	400
73	Travel & Meetings	200	88	200	200
74	Health Insurance	3,940	4,045	4,216	-
75	Software/ Support	1,000	950	750	1,000
<b>76</b>		<b>24,125</b>	<b>23,438</b>	<b>24,523</b>	<b>21,083</b>
<b>77</b>	<b>Assist. Town Treasurer</b>				
78	Assistant Treasurer Salary	1,800	1,800	1,800	1,836
79	Social Security	112	112	112	114
80	Medicare	26	26	26	27
<b>81</b>		<b>1,938</b>	<b>1,938</b>	<b>1,938</b>	<b>1,976</b>
<b>82</b>	<b>Zoning</b>				
83	Zoning Salary	7,650	7,500	7,800	7,956
84	Administrative	500	-	500	500
85	Social Security	474	465	515	493
86	Medicare	111	109	120	115
87	Professional Services	800	-	750	750
<b>88</b>		<b>9,535</b>	<b>8,074</b>	<b>9,685</b>	<b>9,815</b>
<b>89</b>	<b>Planning</b>				
90	Administrative Salary	450	-	450	450
91	Consultants-ACRP	1,566	1,565	1,643	750
92	Annual Fee ACRP	-	-	-	1,650
93	Training	50	-	550	550
<b>94</b>		<b>2,066</b>	<b>1,565</b>	<b>2,643</b>	<b>3,400</b>



General Fund: Proposed Expenditures FY2019					
July 1, 2018 - June 30, 2019					
A	B	C	D	E	F
Line #	Account Description	Approved Budget FY17	Actuals * FY17	Approved Budget FY18	Proposed Budget FY19
<b>95</b>	<b>Public Safety</b>				
96	Health Officer & Admin Ex	\$ 800	\$ 450	\$ 500	\$ 500
97	Dog Warden & Census	1,000	-	745	745
98	Law Enforcement	7,395	4,145	4,155	4,155
99	Constable Reimbursement	2,448	2,400	2,400	2,400
100	Signs	2,400	313	-	-
101	Humane Society Contract	500	550	500	500
102	School Generator Main/Fuel	3,350	752	2,750	3,000
103	Street Lights	2,400	4,251	2,000	2,426
104	Green Up Day	350	400	450	450
<b>105</b>		<b>20,643</b>	<b>13,261</b>	<b>13,500</b>	<b>14,176</b>
<b>106</b>	<b>Town Office</b>				
107	Postage	1,700	1,267	1,700	1,734
108	Copier	720	1,172	1,000	1,000
109	office equipment repair	-	-	50	250
110	Office Supplies	3,000	3,302	2,800	3,000
111	Computer Expense	1,250	1,011	2,300	2,300
112	Equipment	500	-	1,000	1,000
113	Electricity	1,000	1,610	1,250	1,684
114	Heating Fuel	1,500	-	1,500	1,500
115	Telephone	2,750	2,828	2,750	2,750
116	Repair/ Maintenance	500	174	1,500	1,500
117	Lawn Mowing	500	-	500	750
118	Cleaning	960	1,684	1,768	2,000
119	Misc. Town Office	250	131	250	500
<b>120</b>		<b>14,630</b>	<b>13,179</b>	<b>18,368</b>	<b>19,968</b>
<b>121</b>	<b>Transfer Station</b>				
122	Wages	7,020	2,115	-	-
123	Social Security	435	-	-	-
124	Medicare	102	-	-	-
125	Transfer Station Stickers	160	185	175	175
126	Monitoring	-	-	-	-
127	Recycling	14,400	16,602	-	-
128	Maintenance	1,200	1,187	2,500	2,500
<b>129</b>		<b>23,317</b>	<b>20,089</b>	<b>2,675</b>	<b>2,675</b>

General Fund: Proposed Expenditures FY2019					
July 1, 2018 - June 30, 2019					
A	B	C	D	E	F
Line #	Account Description	Approved Budget FY17	Actuals * FY17	Approved Budget FY18	Proposed Budget FY19
<b>130</b>	<b>Transfers</b>				
131	Transfer to Capital Fund	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
132	Transfer to Cap Equipment	-	-	9,686	9,686
133	Transfer to Conservation	-	-	400	-
<b>134</b>		<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 85,086</b>	<b>\$ 84,686</b>
<b>135</b>	<b>Total General Fund</b>	<b>\$ 341,271</b>	<b>\$ 299,757</b>	<b>\$ 337,058</b>	<b>\$ 385,102</b>

\* Source of Actuals is Town Accounting System



York Hill Bridge Deck - Before

Highway Department: Proposed Expenditures FY2019					
July 1, 2018 - June 30, 2019					
A	B		D	E	F
Line #	Account Description	Approved Budget FY17	Actuals * FY17	Approved Budget FY18	Proposed Budget FY19
<b>136</b>	<b>Highway Dept. Administrative</b>				
137	Salary	\$ 158,005	\$ 152,527	\$ 156,756	\$ 123,816
138	Part time	-	-	-	5,000
139	Overtime	31,601	28,990	27,808	20,592
140	Vacation	8,387	7,082	8,356	6,600
141	Holiday	5,367	3,659	5,348	4,224
142	Sick	3,355	3,837	3,342	2,640
143	FICA	12,816	11,641	12,500	10,098
144	Medicare	2,997	2,094	2,923	2,362
145	Retirement	8,269	7,844	8,064	6,315
146	Highway Consultant	4,000	1,332	4,000	5,000
147	Health Insurance	53,660	55,096	57,416	42,706
148	Insurance-Unemployment	750	1,427	816	898
149	Insurance-Workers Comp	15,078	15,311	15,311	16,842
150	Employee Uniform Rental	3,000	3,327	3,000	2,500
151	Highway Expense Misc.	-	2,541	4,139	2,500
<b>152</b>		<b>307,285</b>	<b>296,707</b>	<b>309,779</b>	<b>252,093</b>
<b>153</b>	<b>Equipment Maintenance</b>				
154	2015 Terra Star (Single, 4 yds.)	1,500	4,329	2,500	3,414
155	2016 Dodge Pickup	-	1,555	1,000	1,277
156	2012 Western Star (Tandem, 14 yds.)	8,000	11,474	10,000	10,737
157	2016 Freightliner (Tandem, 14 yds.)	12,000	3,705	4,000	3,853
158	2011 International (Single, 7 yds.)	8,000	11,374	8,000	9,687
159	1995 Mack (flatbed)	-	1,618	1,000	1,309
160	Grader (CAT 143H)	11,500	30,266	15,000	12,633
161	Backhoe (CAT 416C)	4,000	569	4,000	2,285
162	Loader (JD 554K)	3,000	4,916	3,000	3,958
163	Excavator (CAT 311)	-	-	3,000	1,500
164	Other-Labor-Mechanic	2,500	1,949	4,000	2,975
<b>165</b>		<b>50,500</b>	<b>71,755</b>	<b>55,500</b>	<b>53,627</b>
<b>166</b>	<b>Equipment</b>				
167	Equipment Purchase (large)	-	-	1,200	-
168	Equipment Purchase (small)	-	-	-	3,000
169	Equipment Rental	13,000	10,327	-	6,000
170	Fuel	50,000	47,803	50,000	45,000
171	Lubricants	2,500	3,952	2,500	2,500
<b>172</b>		<b>65,500</b>	<b>62,082</b>	<b>53,700</b>	<b>56,500</b>

Highway Department: Proposed Expenditures FY2019					
July 1, 2018 - June 30, 2019					
A	B		D	E	F
Line #	Account Description	Approved Budget FY17	Actuals * FY17	Approved Budget FY18	Proposed Budget FY19
<b>173</b>	<b>Town Garage</b>				
174	Insurance Liability, Prop	\$ 12,160	\$ 13,902	\$ 13,642	\$ 13,972
175	Garage Supplies	5,000	9,196	5,000	7,000
176	Electricity	2,500	2,767	2,500	2,700
177	Heating Fuel	2,500	3,271	2,500	2,500
178	Telephone	1,400	1,309	1,202	1,800
179	Misc. Garage Expense	2,500	2,337	2,500	2,500
<b>180</b>		<b>26,060</b>	<b>32,783</b>	<b>27,344</b>	<b>30,472</b>
<b>181</b>	<b>Building Maintenance</b>				
182	Repair/Maintenance	15,000	1,725	15,000	10,000
183	Mowing	600	435	600	600
<b>184</b>		<b>15,600</b>	<b>2,160</b>	<b>15,600</b>	<b>10,600</b>
<b>185</b>	<b>Supplies</b>				
186	Winter Sand	45,000	16,625	50,000	60,000
187	Gravel	125,000	128,992	130,000	130,000
188	Salt	42,000	60,607	42,000	45,000
189	Chloride	20,000	14,685	20,000	18,000
190	Culverts	15,000	11,353	13,000	15,000
191	Roadside Mowing	12,000	10,744	18,000	18,000
192	Equipment Supplies	-	424	-	-
193	Guard Rails	5,000	932	5,000	5,000
194	Cold Patch	2,500	2,619	1,500	4,000
195	Paving	5,000	-	5,000	5,000
196	Road Improvement	20,000	1,975	12,100	12,100
197	Bridge Improvement	-	5,615	6,000	6,000
198	Contractual Services	20,000	14,883	15,000	25,000
199	Signs	-	-	2,400	2,500
<b>200</b>		<b>311,500</b>	<b>269,453</b>	<b>320,000</b>	<b>345,600</b>
<b>201</b>	<b>Highway Projects</b>				
202	'Major Projects/Grant Match	2,000	-	5,000	40,000
203	Gove Hill Road Project	-	8,729	34,900	
204	Culvert Inventory	-	-	2,112	
<b>205</b>		<b>2,000</b>	<b>8,729</b>	<b>42,012</b>	<b>40,000</b>
<b>206</b>	<b>Transfers to Capital Fund</b>				
207	Transfer to Capital Equip. Fund	120,000	120,000	120,000	120,000
208	Transfer to Paving Reserve Fund	60,000	60,000	60,000	60,000
209	Transfer to Bridge Fund	20,000	20,000	20,000	10,000
<b>210</b>		<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>190,000</b>

Highway Department: Proposed Expenditures FY2019					
July 1, 2018 - June 30, 2019					
A	B		D	E	F
Line #	Account Description	Approved Budget FY17	Actuals * FY17	Approved Budget FY18	Proposed Budget FY19
211	Total Highway Fund	\$ 978,445	\$ 943,669	\$ 1,023,935	\$ 978,893
212	Total GF + Highway	\$ 1,319,716	\$ 1,243,426	\$ 1,360,993	\$ 1,363,994



York Hill Bridge Deck – After

LINCOLN TOWN SCHOOL  
DISTRICT REPORT  
MARCH 2018  
ANNUAL MEETINGS

**Lincoln School District  
Monday, March 5, 2018, 6:00 PM  
Burnham Hall**

**MAUSD – Tuesday, February 27, 2018, 7:00 PM  
Mt. Abraham Union Middle/High School Large Cafeteria**

*NOTE: The Lincoln School District will cease to exist on June 30, 2018, and the new Mount Abraham Unified School District will be in effect as of July 1, 2018.*

*MAUSD Budget information is contained in a separate publication that is available at all five Town Clerks' offices, all six area schools, and the Superintendent's Office. You may also request that it be mailed to you by calling 453-3657.*

*Voting will take place by Australian Ballot on 3/6/18 from 7am – 7pm at the Lincoln Town Offices for Lincoln residents, and at respective town polling places for registered voters from Bristol, Monkton, New Haven and Starksboro.*

## Annual Report of the Superintendent of Schools

Dear Five-Town Residents,

I have had the pleasure of working and talking with many of you over the past year on issues related to educating our students and improving our schools. Together we've created a vision for our schools, formed a new unified school board to oversee our newly formed school district, named our new, unified school district the Mount Abraham Unified School District (MAUSD), worked to develop a strategic plan, produced a budget to put before voters on Town Meeting Day, nearly passed a bond to renovate Mount Abraham Union Middle/High School and have put together a new bond vote for voters to act upon on Town Meeting Day. As you might expect there are a lot of different opinions about nearly all of these topics and we have had to have some hard conversations as we've worked toward decisions. Nearly all of these hard conversations have been very respectful, productive and helpful in moving MAUSD forward, which is no small feat given how passionate we are about our children, our schools and our taxpayer dollars. Thank you to all of you who have attended board meetings, committee meetings, community forums, presentations or completed surveys or shared your thoughts over social media. By making your voice heard you have supported the MAUSD vision, Shaping Our Future Together.

Last year we began the lengthy process of developing a Strategic Plan for MAUSD. Now approaching completion, this plan will provide clarity for our work over the next five years as well as clarity around our desired outcomes for students. Using the vision, mission and ANESU Ends Policy to guide our work, we have created four overarching goals in the areas of Expertise in Learning, Equity, Social, Emotional and Physical Development, and Community. Each of these goals has an Action Team charged with creating measurable objectives and strategic actions to form our path toward achieving these goals. A Steering Committee has also been formed to support the work of the Action Teams and maintain a broader perspective throughout the creation of the plan. Members of these groups include administrators, teachers, support staff, students, board members, and community members. In total, nearly 50 people have come together to do this work, bringing with them a broad range of perspectives. Though challenging, the process has brought together our five towns and our six schools to determine where we want to be in five years and how we might get there. We expect to complete the plan this spring with the intent of beginning implementation in the 2018-2019 school year.

Part of any vision or future for our schools are facilities that are safe, healthy and conducive to learning. All five of our elementary schools have had significant improvements made in recent years and are in good condition. Mt. Abraham Union Middle/High School, however, is in need of significant work. Over nearly four years, two attempts to pass a bond for renovations at Mt. Abe have failed, presumably due to the amount of money being too high. Over these same four years, surveys have been conducted three times to understand the community's priorities for a renovation. All three of these surveys produced essentially the same set of priorities. In order of importance as indicated by the community these priorities are: 1. a second gym, 2. Natural

light/improved lighting, 3. improved air quality, 4. updated science classrooms, 5. renovating and moving the library, 6. renovating the lobby and office area, 7. moving tech ed classrooms near one other on the ground level, 8. renovating the auditorium, 9. eliminating tandem (pass through) classrooms. On Town Meeting Day, voters will have a third bond vote to consider, this one being the smallest amount to date with the least impact on the tax rate. At \$29.5 million it is believed this is the smallest amount needed to address the priorities that have remained consistent for four years. A smaller bond would mean we could not meet all of these priorities. To learn more about the upcoming bond vote I encourage you to attend the public information hearing scheduled for February 28 from 7-8 pm in the large cafeteria at Mt. Abe.

On January 23 the MAUSD Board adopted the first ever unified budget for Mount Abraham Unified School District. Voters in all five towns will be voting by Australian ballot on Town Meeting Day for a single budget needed to operate all six schools in MAUSD. This newly adopted budget reflects a 1% increase in education spending per equalized pupil. With a reduction in our equalized pupil count, meeting this target required a reduction of approximately \$1 million in expenses compared to a 2018-2019 budget without changes. A reduction of this size has meant a reduction in staff across our schools. In an effort to meet this target, with a reduction in staff, while also working to improve outcomes for students, positions are planned to be added to our system of supports. Founded on the belief that operating the same way with fewer resources is not likely to improve outcomes for students, strengthening our system of supports will be essential in helping to ensure teachers and students have the support they need to do their best work. To learn more about this budget I encourage you to attend the MAUSD Annual Meeting on February 27 from 7-8 pm in the large cafeteria at Mt. Abe.

As efforts to consolidate our schools into a single, unified school district approach completion I want to take this time to thank the hundreds of board members who have given so much of their valuable time over the past several decades to help our schools become what they are today. The hours are numerous, the work is complex and sometimes emotionally charged, yet they kept coming back because they recognized the importance of the work and the need for community voices to be represented in making decisions for our schools. Thank you to those who have served, to those who are serving and to those who will serve in the future.

Respectfully Submitted,

Patrick J. Reen  
Superintendent



**Addison Northeast Supervisory Union and Member School Districts**  
(Bristol, Lincoln, Monkton, Mt. Abraham Union Middle/High, New Haven, Starksboro)

Vision: Shaping Our Future Together!

Mission Statement

Our school system educates the children of our five-town community to become lifelong learners, their personal best, and responsible and informed citizens of their local and global community.

ENDS Policy

Our school system exists to educate the children of Addison Northeast Supervisory Union and its member school districts of Bristol, Lincoln, Monkton, Mt. Abraham Union Middle/High School, New Haven and Starksboro, so that they can meet the challenges of lifelong learners and responsible citizens at a cost deemed acceptable by the community.

**1. Core Subjects in a Digital and Global Environment**

To become one's personal best and a contributing member of a community, each student will demonstrate knowledge and skills within and across disciplines.

- a. Students demonstrate competence in the core subjects (English language arts, mathematics, science, social studies, arts, health, fitness and nutrition).
- b. Students interact critically and productively in a dynamic information and media rich environment.
- c. Students demonstrate competence as responsible and informed citizens of the world.

**2. Life and Career Skills**

To become one's personal best and a contributing member of a community, each student will develop effective social and emotional skills.

- a. Students engage actively in their own learning and pursue personal interests with self-direction, independence and responsibility.
- b. Students view themselves as valuable, contributing citizens, participating actively in the community.
- c. Students demonstrate adaptability, respect, and collaboration in solving problems collectively.
- d. Students relate to each other, value diversity in others and demonstrate understanding and empathy for all.
- e. Students foster health and wellness for self and others.

**3. Learning and Innovation Skills**

To become one's personal best and a contributing member of a community, each student will develop skills that lead to using one's mind well.

- a. Students exercise perseverance and intellectual curiosity.

- b. Students practice and hone skills for accuracy and effectiveness.
- c. Students make connections, transferring knowledge to new and meaningful situations.
- d. Students show creativity, imagination, and innovation in solving problems.
- e. Students communicate publicly what they understand.
- f. Students seek feedback and collaboration to extend knowledge and skills for continuous learning.

### **MAUSD Strategic Goals**

#### **Expertise in Learning**

All MAUSD students will achieve academic excellence in an innovative and flexible learning environment.

#### **Equity**

All MAUSD students will learn in equitable, culturally responsive, and inclusive environments.

#### **Social, Emotional and Physical Development**

All MAUSD students will develop their social, emotional and physical well-being.

#### **Community**

All MAUSD students will build connections with local and global communities through authentic work that promotes citizenship and meaningful relationships.

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### **Report of the Principal - Lincoln Community School 2018**

Last year, I reported on what we sustain and nourish at LCS. I can report similarly this year: we have a school with a solid foundation in so many respects. Our academic, community-building, and social-emotional teaching and learning remain vital. Our building, seven years after the renovation, is beautiful, well-maintained, and a great asset for our community. The children of Lincoln benefit from the many ways in which families and community members participate as integral members of the school community. While much remains familiar, we're preparing for changes at LCS and within Addison Northeast Supervisory Union, soon to be Mount Abraham Unified School District. I like that our beautiful mountain has found its way into our new name.

As we prepare for consolidation with the schools of our five towns, many ask, "Will the Lincoln Community School retain its identity?" I believe so, and this is an identity worthy of our stewardship. We work to strike a balance between "seeing" each child for who he or she is, with the responsibilities of belonging to a community. We grapple with striking a balance between critical academic learning - communication (listening, speaking, reading, writing), mathematics, social studies and science - with physical and arts education. Each day we balance all of *that* with learning social skills, interpersonal skills, and habits of mind (perseverance, empathy, and flexibility, to name a few). I know that one of the unique aspects of LCS is that we wrestle openly with these issues and recognize that balance is fleeting and needs frequent calibration.

I'd like to share with you part of one day at LCS that exemplifies this identity. On Friday, November 17, 2017, we awoke to a perfect snowfall of a couple of inches, the kind that makes our beautiful town even more so. For the first time in my memory, we scheduled our annual Thanksgiving dinner for a Friday. That meant that first thing in the morning we'd have to set up the multipurpose room with tables and chairs to accommodate over 200 diners and we'd have our weekly school-wide assembly outside. At 8:15, the entire school and about 40 family members made their way to the playground and stood looking toward the New Haven River and the steep slope of mixed hardwoods and softwoods beyond the river. I rang the customary chime to begin assembly. Despite it sounding with no walls to contain the vibration, the audience quieted.

Soccer season was over, and Athletic Director Deirdre Zele thanked the assembled, noting that over 75% of students had played fall soccer and a dozen parents had coached. One by one, each of the teams came forward to celebrate their season. Coaches' recognitions of soccer players focused on developing skills, working effectively and empathically as team members, experiencing the exhilaration of amazing bodies practicing and learning new stuff, and having fun.

After that, teachers recognized students for using Habits of Mind over the past week. Habits of Mind are embedded into our teaching, learning, and ordinary interactions with one another at LCS. Each year, every student receives a Habit of Mind recognition at assembly. Here are excerpts from recognitions presented by teachers that morning:

*Thinking interdependently is about being able to work well with others. Jake consistently demonstrates positive leadership in 5/6. He noticed recess football had some safety concerns, so he volunteered to create football rules for LCS to run by the other players for approval and adoption... Jake is a competitive individual who strives for fairness in team situations and pushes himself to work well with everyone in the class. His attitude and behavior exemplify the habit of mind, "Thinking Interdependently."* –Devin Schrock

*Cameron recently published his personal narrative, The Three Foresters, Bam! Boom! Zap! about shooting a gun for the first time. "When I shot, it made my ears go "eeeeehhhh." It shot a vibration like a lion's roar through my body so I was leaning one side to the other like a punching bag. It felt like I was walking with a hawk on my arm....I thought, "Did I really just do that?" For a moment everything went silent. Then I felt a small feeling going*

*up my spine. Now I realized that nothing is impossible for a small moment". Cam's use of language helps us all see the images in our world with greater clarity and depth.* —Devon MacLeod

To close assembly, the fifth and sixth grade chorus sang "Over the River and through the Woods", a traditional Thanksgiving song written by Lydia Marie Child in 1844.

Sure, some feet got cold and fingers chilly during our outdoor assembly. But as we turned to head for the school or cars, I felt deep gratitude for our shared experience in which children and adults manifested excellent teaching and learning in so many ways, together.

Later in the day, 200 students, family members, community members, and staff shared a Thanksgiving meal, much of which was grown locally and was entirely prepared in our school kitchen by staff, students and volunteers. The chorus sang again—a rousing version of "Jingle Bells".

We cultivate these experiences of learning and sharing in the context of community, where there is room for everyone to both contribute and belong. This remains my - and many others' - steadfast commitment to our school and town. In addition, I'm excited by the many possibilities of sharing and exchanging experiences and ideas beyond Lincoln, with our pre-kindergarten through grade 12 partner schools in Bristol, Monkton, New Haven, and Starksboro.

The other significant change we're working towards is the development of Potato Hill Park on the site of the school grounds. Before Mount Abraham was named as such, locals referred to it as "Potato Hill". This name roots the site in the past while recognizing the diverse recreational interests of today. Last year, this project was a concept. Now it is a reality. We've been awarded a \$100,000 Land and Water Conservation Fund matching grant (which we've matched with cash, donated labor, and donated materials) to develop the land at LCS for use by the whole community. We're poised to sign contracts so that during the summer of 2018 we'll complete a baseball and a soccer field that can be used for practices and inter-town games. A stone-dust, accessible walking path will skirt the perimeter of the playground and run along the riverbank. We'll have an outdoor stage and a timber frame pavilion for learning, meeting and picnicking. Gardens will be available for community and school use. New climbing components will be added for children. Potato Hill Park will provide recreational opportunities for residents of and visitors to Lincoln.

As is true each year, we've lost some staff and gained others. We welcome back Mollie Sprague from her maternity leave. She is teaching 5<sup>th</sup> and 6<sup>th</sup> grade literacy and social studies, sharing a classroom with Mikaela Frank, who is teaching fifth and sixth grade mathematics. We welcome Devin Schrock as the new, full-time fifth and sixth grade teacher. Kris Collis joins us half-time as a special educator, shared with Monkton Central School. Music teacher and educational assistant Lindsey Dunham took an autumn maternity leave; Richard Sherman and Kayla Atkins filled her two positions. Guidance counselor Regina Robbins also took a maternity leave for part of the fall; her position was not filled. Making her debut as head lunch lady is Erika Revell. Finn Finnerty replaced Jess Adkins as a part-time custodian.

I continue to be full of gratitude to lead a school where the community consistently affirms the long-term benefits of investing human and financial resources in our young citizens. Sustaining and nourishing a vibrant elementary school is a community undertaking - thank you. On behalf of all of us at LCS, it is an honor to serve our community.

Respectfully submitted,

Tory Riley, principal

**Lincoln Community School 2017-2018****Administration**

Riley, Victoria A                      Principal

**Teachers**

Audy, Sara S	Early Literacy Interventionist
Dennison, Tiffany P	Teacher Grade 1
Dunham, Lindsey T	Music Educator
Eddington, Deborah N	Kindergarten
Frank, Mikaela	Teacher Grade 5/6
Howell, Anna S	Teacher Grade 3/4
MacLeod, Devon	Teacher Grade 3/4
McClaran, Nancy	Art Educator
Melnick, Bonnie B	Supplemental Services
Nelson, Elizabeth H	Library
Newton, Justin D	Physical Education
Norton, Kim M	School Nurse
Robbins, Regina B	School Counselor
Schoenhuber, A Patterson	Teacher Grade 2
Schrock, Devin C	Teacher Grade 5/6
Sprague, Mollie Z	Teacher Grade 5/6

**Support Staff**

Breault, Kevin P	Custodian
Dunham, Lindsey T	Educational Assistant
Finnerty, David E	Custodian
Koch, Joanne	Positive Behavior Coach
Nault, Jennifer B	Mentor Coordinator
Rotax, Maureen L	Library Assistant
Trombly, Beth	Educational Assistant
Zelev, Deirdre L	Administrative Assistant

**Lincoln Town School District**  
**Lincoln Community School Expense Budget**

<b>Code</b>	<b>Description</b>	<b>FY17 Budget</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>
5111	Salaries - Professional Staff	\$663,895	\$715,322	\$718,227
5112	Salaries - Assistants	\$68,375	\$66,106	\$72,727
5113	Salaries - Other Support Staff	\$36,940	\$41,311	\$40,723
5115	Health Buy-Out	\$1,703	\$0	\$1,000
5116	Salaries - Custodians	\$44,273	\$43,367	\$47,190
5121	Salaries - Professional Substitutes	\$0	\$281	\$1,500
5123	Salaries - Assistant Substitutes	\$0	\$3,048	\$1,500
5126	Salaries - Other Support Substitutes	\$0	\$0	\$0
5127	Salaries - Professional Stipends	\$11,525	\$6,892	\$12,125
5129	Salaries - Support Stipends	\$300	\$2,476	\$600
<b>Subtotal Salaries:</b>		<b>\$827,011</b>	<b>\$878,803</b>	<b>\$895,592</b>
5211	Group Health Insurance	\$186,605	\$230,071	\$222,496
5221	Social Security (FICA)	\$62,547	\$62,121	\$67,445
5231	Group Life Insurance	\$3,111	\$3,630	\$3,754
5232	VSTRS Pension/OPEB Payments	\$0	\$1,356	\$1,200
5241	Retirement Contributions	\$4,912	\$3,139	\$3,228
5251	Workers' Compensation	\$5,994	\$8,123	\$8,472
5261	Unemployment Compensation	\$0	\$7	\$799
5271	Tuition Reimbursement	\$8,998	\$22,219	\$16,050
5281	Group Dental Insurance	\$5,266	\$5,393	\$5,884
5291	Disability Insurance	\$1,818	\$0	\$0
<b>Subtotal Benefits:</b>		<b>\$279,251</b>	<b>\$336,059</b>	<b>\$329,328</b>
5955	Reserve for Negotiations - Professional	\$64,377	\$0	\$29,001
5956	Reserve for Negotiations - Support	\$15,289	\$0	\$6,725
<b>Subtotal Reserves:</b>		<b>\$79,666</b>	<b>\$0</b>	<b>\$35,726</b>
5311	Purchased Services - Section 125	\$100	\$134	\$250
5321	In-Service - Professional Staff	\$271	\$0	\$275
5322	In-Service - Support Staff	\$178	\$0	\$180
5323	Conference Fees	\$3,425	\$2,321	\$4,400
5324	School Based Clinician	\$20,000	\$18,766	\$20,000
5331	Assessment - Supervisory Union	\$152,868	\$584,265	\$155,021
5331	Assessment - Early Education	\$74,512	\$0	\$68,110
5331	Assessment - Special Education	\$351,615	\$0	\$168,973
5333	OT/PT Services	\$300	\$308	\$300
5337	Purchased Service From SU	\$45,221	\$104,298	\$52,427
5339	Other Professional Services	\$15,938	\$14,109	\$15,800
5341	Technical Services	\$1,025	\$0	\$0
5361	Legal Services	\$3,173	\$144	\$3,200
5371	Audit Services	\$0	\$0	\$0
<b>Subtotal Purchased Services:</b>		<b>\$668,626</b>	<b>\$724,345</b>	<b>\$488,936</b>

**Lincoln Town School District**  
**Lincoln Community School Expense Budget**

Code	Description	FY17 Budget	FY17 Actual	FY18 Budget	
5411	Water/Sewer	\$3,000	\$4,480	\$3,000	
5421	Disposal Services	\$2,700	\$2,410	\$2,700	
5422	Snow Plowing Services	\$3,500	\$4,400	\$3,500	
5424	Lawn Care Services	\$1,400	\$1,600	\$1,400	
5431	Repairs & Maintenance Services	\$1,200	\$1,423	\$14,500	
5435	Repairs - Grounds		\$0	\$0	\$0
5436	Repairs - Buildings	\$6,523	\$4,046	\$3,000	
5442	Rental of Equipment & Vehicles	\$3,655	\$3,299	\$3,800	
5499	Other Purchased Property Services	\$1,700	\$1,994	\$2,000	
	<b>Subtotal Property Services:</b>	<b>\$23,678</b>	<b>\$23,652</b>	<b>\$33,900</b>	
5337	Assessed Transportation	\$61,841		\$0	\$44,317
5338	Assessed Fuel Surcharges	\$3,082		\$0	\$3,899
5511	Student Transportation - Fuel Surcharge		\$0	\$0	\$0
5519	Student Transportation Services -Regular		\$0	\$0	\$0
5519	Student Transportation Services -Field Trips	\$3,280	\$2,613	\$3,362	
	<b>Subtotal Transportation Services:</b>	<b>\$68,203</b>	<b>\$2,613</b>	<b>\$51,578</b>	
5521	Property Insurance	\$2,425	\$2,178	\$2,374	
5522	Liability Insurance	\$4,117	\$3,729	\$4,065	
5526	Umbrella Insurance	\$124	\$117	\$128	
5531	Telephone	\$2,000	\$2,694	\$3,000	
5532	Postage	\$600	\$451	\$650	
5533	Internet Provider Services	\$2,500	\$1,993	\$2,500	
5541	Advertising	\$222	\$62	\$230	
5551	Printing & Binding		\$79	\$0	\$80
5581	Travel - Employee	\$265	\$226	\$270	
5591	Food Service Subsidy	\$15,520	\$15,520	\$17,188	
	<b>Subtotal Other Services:</b>	<b>\$27,852</b>	<b>\$26,970</b>	<b>\$30,485</b>	
5611	Consumable Supplies	\$23,495	\$22,808	\$25,100	
5613	Food(Instructional & Refreshment		\$0	\$0	\$500
5622	Electricity	\$18,640	\$16,405	\$18,000	
5623	Propane	\$1,400	\$912	\$1,400	
5624	Oil	\$12,000	\$7,387	\$12,000	
5641	Textbooks	\$6,400	\$5,897	\$7,215	
5642	Periodicals	\$380	\$246	\$380	
5651	Audiovisual Materials	\$600		\$0	\$0
5661	Manipulatives	\$200	\$163	\$600	
5671	Software	\$513		\$0	\$500
5699	Non-Capitalized Equipment	\$1,696	\$812	\$5,010	
5739	Equipment - Other		\$0	\$0	\$0
	<b>Subtotal Supplies &amp; Equipment:</b>	<b>\$65,324</b>	<b>\$54,630</b>	<b>\$70,705</b>	

**Lincoln Town School District**  
**Lincoln Community School Expense Budget**

<b>Code</b>	<b>Description</b>	<b>FY17 Budget</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>
5811	Dues & Fees	\$2,421	\$2,890	\$3,170
5831	Interest Expense	\$0	\$6,554	\$6,554
5835	Interest Expense TAN	\$7,934	\$16,438	\$16,483
5891	Miscellaneous Expenditures	\$261	\$0	\$301
5893	Late Charges	\$0	\$0	\$0
5899	Miscellaneous Expenditures	\$15,000	\$0	\$0
5914	Principal - Renovation	\$129,033	\$123,033	\$123,033
5921	Sinking Fund Expense	\$3,000	\$0	\$11,000
5930	Fund Transfer - Outgoing	\$0	\$3,000	\$5,000
5934	Transfer - State EEE Funding	\$18,862	\$18,862	\$0
	<b>Subtotal Dues, Interest, Principal &amp; Transfers:</b>	<b>\$176,511</b>	<b>\$170,777</b>	<b>\$165,541</b>
	Approved Funding Prior Year Deficit	\$0	\$0	\$0
	<b>Total Expenses:</b>	<b>\$2,216,122</b>	<b>\$2,217,849</b>	<b>\$2,101,791</b>



**Lincoln Town School District  
Lincoln Community School Revenue Budget**

<b>Code</b>	<b>Description</b>	<b>FY17 Budget</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>
001.1510.4000.02	Investment Income	\$7,933	\$11,067	\$16,482
001.1990.4000.02	Miscellaneous Other Local Revenue	\$200	\$327	\$200
001.1993.4000.02	E-Rate Reimbursement	\$1,800	\$1,227	\$0
001.1999.4000.02	COBRA Fees	\$0	\$0	\$0
<b>Subtotal Local Revenue:</b>		<b>\$9,933</b>	<b>\$12,621</b>	<b>\$16,682</b>
001.2000.4000.02	Subgrants from SU - Medicare	\$0	\$0	\$0
001.2015.4000.02	Subgrants Received from SU - EPSDT	\$15,000	\$0	\$0
164.2023.4000.02	Subgrants Received from SU - SWP	\$17,971	\$16,698	\$0
176.2002.4000.02	Subgrants Received from SU -IDEAB	\$0	\$0	\$0
<b>Subtotal Subgrant Revenue:</b>		<b>\$32,971</b>	<b>\$16,698</b>	<b>\$0</b>
001.3110.4000.02	Education Fund Payments	\$1,876,285	\$1,876,285	\$2,059,133
001.3145.4000.02	Small Schools Grant	\$0	\$0	\$17,393
001.3150.4000.02	State Aid Transportation	\$27,174	\$26,746	\$0
001.3201.4000.02	SPED Mainstream Block Grant	\$43,799	\$43,799	\$0
001.3202.4000.02	SPED Expenditures Reimbursement	\$156,778	\$168,281	\$0
001.3204.4000.02	Early Essential Education Grant	\$18,862	\$18,862	\$0
<b>Subtotal State Revenue:</b>		<b>\$2,122,898</b>	<b>\$2,133,973</b>	<b>\$2,076,526</b>
001.4810.4000.02	Forest Service Revenue	\$8,000	\$4,651	\$7,250
<b>Subtotal Federal Revenue:</b>		<b>\$8,000</b>	<b>\$4,651</b>	<b>\$7,250</b>
001.5290.4000.02	Fund Transfer - Incoming	\$0	\$0	\$0
001.5400.4000.02	Adjustment Of Prior Year Expenditures	\$0	(\$1,108)	\$0
001.5700.4000.02	Restricted Revenue - S125 Forfeiture	\$0	\$5	\$0
<b>Subtotal Miscellaneous Revenue:</b>		<b>\$0</b>	<b>(\$1,103)</b>	<b>\$0</b>
Prior Year Surplus Applied to Education Spending:		\$42,320	\$0	\$1,333
<b>Total Revenue:</b>		<b>\$2,216,122</b>	<b>\$2,166,840</b>	<b>\$2,101,791</b>

## LINCOLN SCHOOL TRUST

<b>CAPITAL INCOME BUILDER</b>	64864129-12	Principal: \$ 5,208.66
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Date	Beginning Balance	Total Dividends	Capital Gain	Total Redeemed	Difference Unrealized Gain
1/1/2016	\$10,306.44				
12/31/2016		\$388.61	0	0	\$ 1,079.74

<b>Ending Share Balance, 12/31/16</b>	<b>\$11,774.79</b>
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Dividend Income/Gains Total	\$ 1,468.35
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<b>BOND FUND OF AMERICA</b>	64864129-08	Principal: \$ 5,098.50
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Date	Beginning Balance	Total Dividends	Capital Gain	Total Redeemed	Difference Unrealized Gain
1/1/2016	\$6,434.77				
12/31/2016		\$ 121.00			\$85.89

<b>Ending Share Balance, 12/31/16</b>	<b>\$6,641.66</b>
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Dividend Income/Gains Total	\$ 206.89
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<b>INCOME FUND OF AMERICA</b>	64864129-06	Principal: \$ 5,142.84
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Date	Beginning Balance	Total Dividends	Capital Gain	Total Redeemed	Difference Unrealized Gain
1/1/2016	\$10,472.01				
12/31/2016		\$322.47	\$247.43	0	\$ 830.73

<b>Ending Share Balance, 12/31/16</b>	<b>\$11,872.64</b>
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Dividend Income/Gains Total	\$ 1,400.63
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<b>Total Dividends/Capital Gains/Unrealized Gain During 2016</b>	<b>\$ 3,075.87</b>
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<b>Total Ending Balance, 12/31/16</b>	<b>\$ 30,289.09</b>
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Original Investment	\$ 15,450.00
Less Redemptions	\$ -
	\$ 15,450.00
Balance 12/31/16	\$ 27,213.22
Funds Obligated 2016	\$ -
Available Funds	\$ 27,213.22
<b>Net Gains/Dividends Since Inception</b>	<b>\$ 11,763.22</b>

**LINCOLN COMMUNITY SCHOOL****2018-2019****LONG TERM DEBT****June 30, 2017**

	<b><u>Balance</u></b> <b><u>July 1, 2016</u></b>	<b><u>Payments</u></b>	<b><u>Balance</u></b> <b><u>June 30, 2017</u></b>
<b><u>School Renovation Project 2011</u></b>	\$ 1,476,394	\$ 123,033	\$ 1,353,361
Vermont Municipal Bond Bank Qualified School Construction Bond Semi-annual Sinking Fund payments of \$61,516 (\$123,033 annual)			
<b>Totals</b>	<b>\$ 1,476,394</b>	<b>\$ 123,033</b>	<b>\$ 1,353,361</b>

**DEBT SERVICE REQUIREMENTS**

	<b><u>Year Ended</u></b> <b><u>June 30</u></b>	<b><u>Total</u></b>
School Renovation Project 2011		
	2018-2019	\$ 123,033
	2018	\$ 1,230,328
<b>Totals</b>		<b>\$ 1,353,361</b>

**INDEPENDENT AUDIT**

Lincoln Community School has a yearly Independent Audit of its Financial Records. Jeffrey Bradley, Certified Public Accountant performed the FY 2016 – 2017 audit. The audit report is available on the ANESU web site and at the Office of the Superintendent of Schools, 72 Munsill Avenue, Suite 601, Bristol, VT 05443 or by calling 453-3657.

## MAUSD Estimated Education Tax Rate for FY 2019

## ACT 130 CALCULATES A TAX RATE BY SCHOOL DISTRICT

## Tax rates by district with CLA

	Total	<u>Bristol</u>	<u>Lincoln</u>	<u>Monkton</u>	<u>New Haven</u>	<u>Starksboro</u>
Expenditures	\$29,031,534					
Revenues	<u>\$ (4,285,255)</u>					
Education Spending	\$24,746,279					
Equalized Pupils	1510.14					
Education Spending per Equalized Pupil	\$16,387					
Spending Adjustment	166.498%					
(District spending as a % of Base Ed amount)	\$9,842					
	\$1.6650					
Estimated Homestead Tax Rate for FY19	\$1.000 less 0.08	\$ 1.5850	\$ 1.5850	\$ 1.5850	\$ 1.5850	\$ 1.5850
FY 17-18 Homestead Rate		\$ 1.6047	\$ 1.6844	\$ 1.6288	\$ 1.5462	\$ 1.6149
Homestead Rate FY 17-18 + 5%		\$ 1.6849	\$ 1.7686	\$ 1.7102	\$ 1.6235	\$ 1.6956
Homestead Rate FY 17-18 - 5%		\$ 1.5245	\$ 1.6002	\$ 1.5474	\$ 1.4689	\$ 1.5342
Estimated Homestead Tax Rate for FY 18-19 after +/- 5%		\$ 1.5850	\$ 1.6002	\$ 1.5850	\$ 1.5850	\$ 1.5850
Percentage of Total Town Students	100.00%					
Percentage of Prorated Tax	NA					
Combined Prorated Tax	NA					
Total Tax rate before CLA		\$ 1.5850	\$ 1.6002	\$ 1.5850	\$ 1.5850	\$ 1.5850
Common Level of Appraisal (CLA)		89.62%	107.86%	100.47%	96.70%	99%
<b>Estimated Property Tax Rate 18-19 - Residential</b>		\$1.769	\$1.484	\$1.578	\$1.639	\$1.601
<b>Estimated Property Tax Rate 18-19 - Non-Residential</b>	<b>\$1.629</b>	\$1.818	\$1.510	\$1.621	\$1.685	\$1.645
Prior Years Property Tax Rate 17-18 - Residential		\$1.757	\$1.571	\$1.554	\$1.580	\$1.618
Prior Years Property Tax Rate 17-18 - Non-Residential	<b>\$1.535</b>	\$1.680	\$1.432	\$1.465	\$1.568	\$1.538

**Addison Northeast Supervisory Union  
Expense Budget**

<b>Code</b>	<b>Description</b>	<b>FY17 Budget</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>
5111	Salaries - Professional Staff	\$2,274,822	\$2,254,448	\$2,570,355
5112	Salaries - Assistants	\$1,121,603	\$1,170,606	\$1,057,230
5113	Salaries - Other Support Staff	\$548,137	\$488,997	\$488,320
5114	Salaries - ELP SPED	\$0	\$4,143	\$0
5115	Health Buy-Out	\$9,050	\$13,734	\$14,050
5116	Salaries - Custodians	\$0	\$418	\$0
5120	Salaries - Professional Tutors	\$0	\$12,075	\$0
5121	Salaries - Professional Substitutes	\$0	\$45,718	\$28,750
5123	Salaries - Assistant Substitutes	\$0	\$21,713	\$51,750
5125	Salaries - Support Staff Tutors	\$0	\$242	\$0
5127	Salaries - Professional Stipends	\$0	\$18,542	\$16,300
5129	Salaries - Support Stipends	\$30,750	\$37,875	\$29,000
5130	Salaries - ELP Teacher	\$0	\$4,725	\$0
5132	Employee Reimb Over 60 days	\$0	\$1,016	\$0
	<b>Subtotal Salaries:</b>	<b>\$3,984,362</b>	<b>\$4,074,252</b>	<b>\$4,255,755</b>
5211	Group Health Insurance	\$1,094,008	\$1,094,366	\$1,136,652
5221	Social Security (FICA)	\$304,742	\$291,341	\$320,332
5231	Group Life	\$4,924	\$18,189	\$18,679
5232	Vermont State Teachers Retirement	\$0	\$5,595	\$5,600
5241	Retirement Contributions	\$51,983	\$51,160	\$69,732
5251	Workers' Compensation	\$28,348	\$30,802	\$29,502
5261	Unemployment Compensation	\$4,028	\$1,939	\$6,682
5271	Tuition Reimbursement	\$42,420	\$45,546	\$39,800
5281	Group Dental Insurance	\$38,030	\$35,911	\$35,974
5291	Disability Insurance	\$10,492	\$1,260	\$0
5292	Cell Phone Reimbursements	\$0	\$2,520	\$3,780
	<b>Subtotal Benefits:</b>	<b>\$1,578,975</b>	<b>\$1,578,629</b>	<b>\$1,666,733</b>
5955	Reserve for Negotiations - Professional	\$163,231	\$0	\$81,234
5956	Reserve for Negotiations - Support	\$156,974	\$0	\$59,314
5957	Reserve for Negotiations - ANESU	\$53,181	\$0	\$36,637
5958	Reserve for Negotiations - Purchased	\$0	\$0	\$0
	<b>Subtotal Reserves:</b>	<b>\$373,386</b>	<b>\$0</b>	<b>\$177,185</b>
5311	Purchased Services - Section 125 Administration	\$0	\$382	\$800
5321	In-Service - Professional Staff	\$15,000	\$7,064	\$8,000
5322	In-Service - Support Staff	\$5,000	\$2,837	\$5,000
5323	Conference Fees	\$14,129	\$14,311	\$15,230
5333	OT/PT Related Services	\$20,792	\$26,677	\$29,408
5334	Purchased Service from Another LEA	\$0	\$15,064	\$9,500
5338	District Course Related Expense	\$38,000	\$3,816	\$14,000
5339	Other Professional Services	\$53,444	\$91,950	\$70,970
5341	Technical Services	\$32,205	\$27,993	\$30,500
5361	Legal Services	\$13,785	\$26,790	\$15,000
5371	Audit Services	\$50,092	\$40,767	\$47,000
	<b>Subtotal Purchased Services:</b>	<b>\$242,447</b>	<b>\$257,651</b>	<b>\$245,408</b>

**Addison Northeast Supervisory Union  
Expense Budget**

<b>Code</b>	<b>Description</b>	<b>FY17 Budget</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>
5411	Water/Sewer	\$164	\$194	\$170
5421	Disposal Services	\$2,000	\$1,226	\$2,000
5423	Purchased Custodial Services	\$5,400	\$3,575	\$5,200
5431	Repairs & Maintenance Services	\$42,069	\$11,354	\$33,500
5432	Maintenance - Vehicles	\$4,100	\$2,755	\$0
5441	Rental of Land & Buildings	\$64,000	\$63,522	\$66,500
5442	Rental of Equipment & Vehicles	\$3,179	\$3,299	\$3,258
	<b>Subtotal Property Services:</b>	<b>\$120,912</b>	<b>\$85,925</b>	<b>\$110,628</b>
5111	Student Transportation Services-Fuel Surcharge	\$41,744	\$0	\$44,249
5516	Vocational Transportation - Regular	\$0	\$34,201	\$0
5518	Student Transportation Services - SPED	\$181,500	\$194,870	\$232,148
5119	Student Transportation Services-Regular	\$767,844	\$764,522	\$877,549
	<b>Subtotal Transportation Services:</b>	<b>\$991,088</b>	<b>\$993,593</b>	<b>\$1,153,946</b>
5521	Property Insurance	\$136	\$187	\$209
5522	Liability Insurance	\$8,014	\$7,157	\$7,801
5531	Telephone	\$10,000	\$6,590	\$9,000
5532	Postage	\$4,300	\$4,002	\$4,300
5533	Internet Provider Services	\$769	\$758	\$769
5541	Advertising	\$2,555	\$1,334	\$1,100
5551	Printing & Binding	\$250	\$31	\$300
5561	Tuition To Other Vermont LEAs	\$0	\$0	\$0
5566	Tuition to Private Schools	\$280,650	\$620,273	\$312,676
5581	Travel - Employee	\$24,815	\$16,396	\$27,238
	<b>Subtotal Other Services:</b>	<b>\$331,489</b>	<b>\$656,728</b>	<b>\$363,393</b>
5611	Consumable Supplies	\$58,782	\$30,263	\$55,469
5613	Food (Instructional & Refreshments)	\$884	\$1,512	\$2,370
5622	Electricity	\$5,800	\$5,194	\$6,600
5623	Propane	\$0	\$0	\$3,500
5624	Oil	\$3,500	\$3,246	\$0
5626	Gasoline	\$7,200	\$5,172	\$0
5641	Textbooks	\$500	\$1,328	\$500
5642	Periodicals	\$1,000	\$716	\$500
5671	Software	\$114,337	\$95,156	\$104,250
5699	Non-Capitalized Equipment	\$33,225	\$14,481	\$29,000
5734	Capitalized Tech Hardware	\$77,000	\$163,010	\$112,000
5739	Equipment - Other	\$57,500	\$41,289	\$21,000
	<b>Subtotal Supplies &amp; Equipment:</b>	<b>\$359,728</b>	<b>\$361,367</b>	<b>\$335,189</b>
5811	Dues & Fees	\$9,644	\$7,715	\$8,500
5891	Miscellaneous Expenditures	\$359	\$5,177	\$250
5893	Late Charges	\$0	\$0	\$0
5894	Background Check Expense	\$1,311	\$1,642	\$3,000
5930	Fund Transfer - Outgoing	\$0	\$12,005	\$0
	<b>Subtotal Dues, Interest, Principal &amp; Transfers:</b>	<b>\$11,314</b>	<b>\$26,539</b>	<b>\$11,750</b>
<b>Total Expenses:</b>		<b>\$7,993,701</b>	<b>\$8,034,684</b>	<b>\$8,319,987</b>

**Addison Northeast Supervisory Union****Revenue Budget**

<b>Code</b>	<b>Description</b>	<b>FY17 Budget</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>	
001.1412.4000.07	Regular Elementary Transportation	\$374,692	\$362,319	\$297,253	
001.1422.4000.07	Regular Secondary Transportation	\$393,152	\$402,203	\$205,712	
001.1452.4000.07	Vocational Transportation- VT	\$0	\$4,521	\$8,794	
001.1510.4000.07	Investment Income	\$2,400	\$7,961	\$2,500	
001.1931.4000.07	Supervisory Union Assessment	\$1,921,391	\$1,921,392	\$1,759,368	
001.1932.4000.07	Supervisory Union Assessment - SPED	\$4,419,436	\$4,707,192	\$1,917,723	
001.1941.4000.07	Services To Other Vermont LEAs	\$165,980	\$155,393	\$189,093	
001.1941.4001.07	Services To Vermont LEAs-Fuel Surcharge	\$41,744	\$0	\$44,249	
001.1943.4000.07	District Course Related Revenue	\$38,000	\$0		\$0
001.1943.4001.07	District Course Related Revenue	\$0	\$6,330		\$0
001.1949.4000.07	Grant Administration Fee	\$15,000	\$5,000	\$10,000	
001.1990.4000.07	Miscellaneous Other Local Revenue	\$2,000	\$856		\$0
001.1992.4000.07	Background Check Income	\$1,310	\$811	\$1,500	
001.1993.4000.07	E-Rate Reimbursement	\$5,000	\$3,911		\$0
001.1999.4000.07	COBRA Fees	\$150	\$15		\$0
	<b>Subtotal Local Revenue:</b>	<b>\$7,380,255</b>	<b>\$7,577,904</b>	<b>\$4,436,192</b>	
001.2791.4000.07	Subgrants Received - I3 Network Grant	\$0	\$0		\$0
	<b>Subtotal Subgrant Revenue:</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
001.3150.4000.07	State Aid Transportation	\$0	\$0	\$336,280	
001.3201.4000.07	SPED Mainstream Block Grant	\$0	\$0	\$586,772	
001.3202.4000.07	SPED Expense Reimbursement	\$0	\$0	\$1,963,004	
001.3205.4000.07	SPED State Placed Reimbursement	\$0	\$35,990		\$0
001.3308.4000.07	Vocational Transportation Aid	\$0	\$29,680	\$29,510	
	<b>Subtotal</b>	<b>\$0</b>	<b>\$65,670</b>	<b>\$2,915,566</b>	
001.5290.4000.07	Fund Transfer-Medicaid	\$0	\$0	\$77,616	
001.5290.4001.07	Fund Transfer - Title I	\$65,526	\$0	\$136,738	
001.5290.4002.07	Fund Transfer-Flow Through	\$202,702	\$0	\$268,476	
001.5290.4003.07	Fund Transfer - Title IIA	\$39,270	\$0	\$36,504	
001.5290.4009.07	Fund Transfer - EPSDT		\$0		\$0
001.5400.4000.07	Adjustment Of Prior Year Expenditures	\$0	(\$466)		\$0
001.5700.4000.07	Restricted Revenue - S125 Forfeiture	\$0	\$2,730		\$0
	<b>Subtotal Miscellaneous Revenue:</b>	<b>\$307,498</b>	<b>\$2,264</b>	<b>\$519,334</b>	
001.6999.4000.07	<b>Prior Year Fund Balance</b>	<b>\$305,948</b>	<b>\$0</b>	<b>\$448,895</b>	
<b>Total Revenue:</b>		<b>\$7,993,701</b>	<b>\$7,645,838</b>	<b>\$8,319,987</b>	

**Addison Northeast Supervisory Union 2017 - 2018**

Audy, Valli G	Special Education Administrative Assistant	Central Office
Bruhl, Susan D	Director of Student Support Services	Central Office
Cobb, Norman	Custodian	Central Office
Conner, Bobbi Jo	Human Resources Director	Central Office
DiNapoli, Catrina TM	Assistant Superintendent	Central Office
Harwood, Alden K	Facilities Manager	Central Office
Hughes, Cheryl A	Senior Accountant	Central Office
Ladd, Catherine M	Accounting Assistant	Central Office
Mansfield, Howard C	Chief Financial Officer	Central Office
Reen, Patrick J	Superintendent	Central Office
Russett, Rose M	Accounts Payable Specialist	Central Office
Smiley, Chelsea R	Payroll Specialist	Central Office
Wheeler, Karen L	Executive Administrative Assistant	Central Office
Willey, Jennifer B	Administrative Assistant	Central Office
Baker, Margaret A	Universal Pre-K Coordinator	ANESU
Chesley Park, Amanda	Expanded Learning Program Director	ANESU
Clark, Julie E	Communication Facilitator Specialist	ANESU
Conrad, Julie A	Math Coordinator	ANESU
Davis, Michelle	Speech Language Pathologist	ANESU
Finn, Brendan P	School Psychologist	ANESU
Hartmann, Marybeth B	English Language Learner Teacher	ANESU
Jerome, Alicia M	Behavior Interventionist	ANESU
Lu, Jefferson C	Behavior Interventionist	ANESU
MacHarg, Patricia G	Speech Language Pathologist	ANESU
McGovern, Christine	Speech Language Pathologist	ANESU
McKim, Kendra A	Speech Language Pathologist	ANESU
Patrie, Caroline I	.50 Science Coordinator/.50 MTA PL Science	ANESU
Rumsey, Andrea L	Speech Language Pathologist Assistant	ANESU
Sheets, Leann P	Communication Facilitator Specialist	ANESU
Strada, Sheena M	Literacy Coordinator	ANESU
Tanych, Emily A	Speech Language Pathologist	ANESU
Vorsteveld, Melissa L	SLP Assistant & Literacy Coach	ANESU
Watson III, Charles W	Early Intervention & Prevention Coordinator	ANESU
Gernander, Jennifer M	Early Ed Special Educator	Early Education
Lazo, Caitlin M	Early Ed Special Educator	Early Education
Towsley, Patricia W	Early Ed Educational Assistant	Early Education



Alexander, Katherine Y	Food Service Director	Food Service
Allen, Bertha	Food Service Manager/Bristol	Food Service
Bolduc, Marie M	Food Service Assistant	Food Service
Bortz, Doreen A	Food Service Manager/Robinson	Food Service
Cavoretto, Shonda L	Food Service Assistant	Food Service
Earle, Ashli	Food Service Assistant	Food Service
Haley, Marilyn R	Food Service Assistant	Food Service
Hernandez, Vanessa L	Food Service Assistant	Food Service
Jewett, Tammy L	Food Service Assistant	Food Service
LaVacca, Laura A	Nutrition and Education Coordinator	Food Service
Little, Sara A	Food Service Manager/Beeman	Food Service
Malloy, Jacqueline M	Food Service Assistant	Food Service
McGann, Mary	Food Service Assistant	Food Service
Morehouse, Carolyn	Food Service Assistant	Food Service
Preston, Debra H	Food Service Assistant	Food Service
Rathbun, Yvonne H	Food Service Assistant	Food Service
Revell, Erika	Food Service Manager/Lincoln	Food Service
Roscoe, Carol J	Food Service Manager/Mt. Abraham	Food Service
Teer, Beverly A	Food Service Assistant	Food Service
Tinker, Amy M	Food Service Manager/ Monkton	Food Service
Carper, Michael C	Information Systems Manager	IT
Cordero, Ronnie B	Network Supervisor	IT
Hobbs, Shana E	Network Supervisor	IT
Ronark, Andrew P	Database Administrator/SR Network Supervisor	IT
Emmell, Alice M	Special Educator Teacher Leader K-6	Special Ed
Starr, Melissa A	Special Educator Teacher Leader 7-12	Special Ed
Ballas, Cynthia A	Special Educator	Special Ed
Broughton, Mary Jane	Special Educator	Special Ed
Christian, Elizabeth	Special Educator	Special Ed
Collis, Kristen M	Special Educator	Special Ed
Connor, Marian S	Special Educator	Special Ed
Cosgrove, Heather R	Special Educator	Special Ed
Davey, Marcie E	Special Educator	Special Ed
Decker, Alysia	Special Educator	Special Ed
Decker, Eric	Special Educator	Special Ed
Gage, Cynthia M	Special Educator	Special Ed
Gevry, Heather J	Special Educator	Special Ed
Hart, Ernest A	Special Educator	Special Ed

Ketcham, Julie L	Special Educator	Special Ed
Levitt, Melanie	Special Educator	Special Ed
Maher, Elizabeth J	Special Educator	Special Ed
Mattison, Patricia	Special Educator	Special Ed
Mayer, Amy L	Special Educator	Special Ed
McCuen, Victoria B	Special Educator	Special Ed
Murray, Braden W	Special Educator	Special Ed
Pandiani, Kim	Special Educator	Special Ed
Willwerth, Patrick J	Special Educator	Special Ed
Ashline, Rachel C	Special Education Assistant	Special Ed
Bell, Barbara J	Special Education Assistant	Special Ed
Bordeaux, Barbara M	Special Education Assistant	Special Ed
Chamberlain, Lauris K	Special Education Assistant	Special Ed
Cole, Gretchen	Special Education Assistant	Special Ed
Cota, Shelly L	Special Education Assistant	Special Ed
Cousineau, Christopher W	Special Education Assistant	Special Ed
Gilbride, Sandra L	Special Education Assistant	Special Ed
Griffin-Kimball, Penney J	Special Education Assistant	Special Ed
Hoag, Rhonda E	Special Education Assistant	Special Ed
Huizenga, Bonita L	Special Education Assistant	Special Ed
Irish, Dwight P	Special Education Assistant	Special Ed
Kimball, Sheryl A	Special Education Assistant	Special Ed
Krawczyk, Carol G	Special Education Assistant	Special Ed
Letourneau, Anne Marie	Special Education Assistant	Special Ed
Lossmann, Wendy A	Special Education Assistant	Special Ed
Marcelle, Shela S	Special Education Assistant	Special Ed
Martell, Kathaleen	Special Education Assistant	Special Ed
Masterson, Linda P	Special Education Assistant	Special Ed
Mazur, Christopher	Special Education Assistant	Special Ed
McCormick, Jennifer	Special Education Assistant	Special Ed
McDonald, Joan M	Special Education Assistant	Special Ed
McKean, Brenda A	Special Education Assistant	Special Ed
Noble, Camille H	Special Education Assistant	Special Ed
Orvis, April Lynn	Special Education Assistant	Special Ed
Paul, Jill L	Special Education Assistant	Special Ed
Perlee, Nancy L	Special Education Assistant	Special Ed
Rittendale, Alyssa	Special Education Assistant	Special Ed
Rotax, Maureen L	Special Education Assistant	Special Ed
Rougier, Sheree L	Special Education Assistant	Special Ed
Rowinski, Karl E	Special Education Assistant	Special Ed

Rublee, Terry R	Special Education Assistant	Special Ed
Sargent, Veronica J	Special Education Assistant	Special Ed
Senecal, Matthew B	Special Education Assistant	Special Ed
Tucker, Frances A	Special Education Assistant	Special Ed



Annual All School Hike Day  
September 2017  
Snake Mountain  
Micaiah Herben and Gil Lang (first graders)

**Bristol Rescue Squad, Inc**

PO Box 227, Bristol, VT 05443  
Business phone: (802) 453-2513

Bristol Rescue Squad, Inc (BRS) is requesting funds in the amount of \$7,500 from the town of Lincoln. This represents level funding from last year's request.

We now have a new 4 wheel drive ambulance which has been in service since February 2017 with another new replacement vehicle scheduled for early 2019. Each of these vehicles either has or will be replacing vehicles with over 100,000 miles of rough service.

We are constantly seeking to reinforce our ranks with new members, with EMT education and training costs of \$500 per person and providing advanced AEMT licensing opportunities for our members at costs of \$1,000 per student. Last year's EMT class resulted in BRS gaining 4 new members who are now performing regular duty time in our roster. January 2018 marks the beginning of a new class in which we are sponsoring 10 students with hopes of increasing our ranks once again. Your funding is critical to assure continued 24/7/365 Lifesaving Service not only for 2018 but for many years to come.

Yours truly,  
George Dunne, Secretary, Bristol Rescue Squad

**(See Individually Warned Article 13. Requested Amount \$7,500)**

## **Friends of the Lincoln Community School**

In October 2010, a group of Lincoln parents and community members created an independent 501 (C) (3) non-profit organization: Friends of LCS. Our goal is to raise money through individual donations and grants to support educational and enrichment activities at the Lincoln Community School.

In 2017, Friends of LCS grants:

- Supported the Lincoln mentors program and its affiliation with Mobius-Vermont's mentoring partnership- to create and sustain mentor-mentee pairs.
- Funded trips for every student to the Flynn Theater and the Rikert cross country ski center. These trips are an integral part of the LCS experience and incredible learning opportunities.
- Helped bring the Burlington Taiko drummers to LCS for an intensive five-day residency as part of the annual cultural study program.

### **Potato Hill Park at LCS:**

We're delighted to share with you the progress that we have made towards funding Potato Hill Park, to be built on the grounds of the Lincoln Community School. After a delay at the federal level, we have secured the \$100,000 Land and Water Conservation Fund of Vermont matching grant. In addition, through donations and other grants, we have raised \$135,000.

We are closing in on our goal of raising \$275,000 to build all of Potato Hill Park - the accessible walking trail, upgraded sports fields, a timber frame pavilion, exciting new play structures, gardens and a stage - in the spring and summer of 2018. We have completed the public bidding process and have commitments from two contractors to do the site work and construction. We are now in the process of raising the final \$40,000.

Potato Hill Park will be a community resource that offers diverse outdoor and recreational opportunities for all community members and visitors to our mountain town

Visit [www.friendsoflcs.org](http://www.friendsoflcs.org) for more information about the organization and for more information about this exciting community project.

Please consider making a donation online or by mail:

Friends of LCS, PO Box 361, Bristol, VT 05443.

We greatly appreciate your support!

Respectfully Submitted by  
Andrew Furtsch, President, Friends of LCS

## **Lincoln Animal Control Report**

- 14 Stray dog reports and or pick-ups
- 5 Missing dog calls
- 5 "Barking" dog calls
- 2 Welfare checks
- 2 Hit deer calls
- 1 young deer caught in a fence that sadly had to be put down

Numerous hours of phone call communications with State police, surrounding town Animal Control Officers (ACO's) and distant town ACO's.

2017 was a fun filled year with stray dog calls, reports and pick-ups. Thankfully Front Porch Forum as certainly increased awareness and helped getting these animals back to their homes and people. I have been doing this for several years now and I learn something new every year. This year I learned that after 2016 anyone can call themselves a "rescue" in the state of VT and house and re-home animals. However, what some of the folks operating those do not understand is that you can't just go pick up a dog and have it in your possession without some sort of written release from an owner or licensed shelter or an authorized official (i.e. a police officer or animal control officer).

As always, I want to thank my wife Tina and my sons for their continued support, as well as our town constables, the VT Game Warden's and VT State Police. If anyone needs assistance with any animal control issue, domestic or wild, I am happy to help. I can be reached by phone at 453-6300 or 802-349-8282.

Nathaniel Reynolds

## **Vermont Veterinary Medical Association**

### **Vaccinate to Eliminate Rabies**

What is Rabies? Rabies is a viral infection passed from animals to other animals, usually through a bite. The Virus affects the brain and is nearly always fatal. Here's how we control rabies in animals and reduce transmission to people

- 1 Vaccinate Dogs
  - 2 Vaccinate Cats
  - 3 Vaccinate Wildlife
  - 4 Prevention in People – wash wound thoroughly
- Call your Doctor  
Call the Health Department: 1 (800) 4-rabies

### **Lincoln Board of Civil Authority**

The Lincoln Board of Civil Authority is made up of 13 members:

7 Justices of the Peace, 5 Selectboard Members, and the Town Clerk. This board, commonly known as the BCA, is charged with overseeing all elections in Lincoln. In 2017, the BCA voted to hold the November Mt. Abraham renovation bond vote at our new Town Office building, to see how it would work as a polling place. Feedback from the voters was overwhelmingly positive about this change in location, so the Australian ballot voting on March 6, 2018 will be held at the Town Office as well. I made notes about your feedback, and we will work to address the suggestions people made for improvements. The BCA has implemented a Polling Place Code of Conduct, to help the Presiding Officer oversee activities during elections. You can read this document on the Town of Lincoln's website: [www.lincolnvermont.org](http://www.lincolnvermont.org), under elections. The BCA also assists the moderator at Town Meeting.

The BCA has the authority to hear tax appeals when taxpayers disagree with the Listers' assessment of their property. No tax appeals were brought before the BCA this past year. We also act as the Board of Abatement, along with the Town Treasurer, when a taxpayer requests a hearing for abatement of taxes for statutory reasons. We granted two abatements in March to property owners who had lost buildings to fire.

Our current members are listed in Section 1 of this Town Report under Selectboard and Justices of the Peace.

Submitted by Sally Ober, Town Clerk and Clerk of the BCA

### **Lincoln Constables**

We continue to increase our presence and appreciate the support from the community. We have received reports from local residents of suspicious activity and circumstances.

In 2017 we responded to or initiated over 100 requests for service and provided over 200 hours of patrol time and agency assists.

We have responded to service requests for ATV Complaints, Parking Issues, Animal Complaints, Abandoned Vehicles, Vehicle Identification Number (VIN) Verifications, Funeral Assists, Traffic Control, and Noise Disturbances. Additionally, we have assisted other agencies in carrying out their duties within the town including Vermont Fish & Wildlife and Vermont State Police.

We would like to thank the citizens of Lincoln for their continued vigilance and reporting of suspicious activity throughout the community. Your observations and reporting of suspicious activity is crucial to our abilities to serve and protect the community.

Respectfully Submitted,

1<sup>st</sup> Constable Joshua L Otey

2<sup>nd</sup> Constable Mark Truax

**Lincoln Cemetery Association**

Judy Brown, President (802) 453-4563

The Lincoln Cemetery Association, managed by a Board of Trustees, is responsible for the Lee and Maple Cemeteries –which are located on lower Quaker Street and West River Road respectively. Our annual meetings are held the second Tuesday in June; the public and lot owners are encouraged to attend.

The cost of a lot is \$500 which includes cost of first burial, with an additional \$100 assessment for additional cremation burials in the same lot. In Maple Cemetery each lot is allowed one full burial (casket) plus three cremations, OR four cremations.

**Last fall we opened a “cremations only” section at the north end of the cemetery. This is a less expensive burial option.** The cost of these lots are \$300 with 2 cremations allowed in the 4 by 4 foot lot. All grave markers in this section must be flush with the ground and nothing is allowed around the stones that will impede mowing. Lots may be purchased by calling Judy Brown at 453-4563.

**Lot owners and families should be aware that we will be cutting down on the plastic flowers and items left around monuments for long periods of time.** The wires from plastic flowers become projectiles when caught in a mower’s blades, as do other small items around stones. Our goal is to make it easier and safer for upkeep. We appreciate the professional level of care Steven Patterson has given the cemetery the past several years.

**There are many of the stones in the old section of the Maple Cemetery that are sinking or in danger of tipping over. We would love to be able to begin to level those stones. This would have to be a volunteer effort. Interested in taking part?**

While there were several burials in the Maple Cemetery this year, most of these were in lots that had been previously purchased. Therefore, lot sales were low again in this year. We are doing our best as a board of trustees to be responsible with the town's money when we request it, the cost of maintenance is high, around \$10,000 a year, and we seek to do our best to keep the cemeteries maintained to the highest standard.

Please feel free to visit the cemeteries during daylight hours, but please be sure to supervise dogs and children in your care. Some of the older stones are very fragile, and some could even be toppled if children were to climb on them.

**All arrangements must be made for burial before digging the grave site, to include placement of burial, type and placement of stone.** Lot owners are not permitted to dig their own hole for full burials, but are permitted to dig for cremations. Contact Judy Brown if you have any questions.

The Cemetery Trustees

Judy Brown, Mike Harding, Mary Lu Harding, Nancy Stevens, David Wood

**(See Individually Warned Article 14. Requested Amount \$5,000)**



### **Lincoln Conservation Commission**

2017 started off very well for the LCC when the Town generously gave \$400 to help launch Lincoln's first annual *X Out Xotics Day*. We had a dedicated group of five people who organized the event. Over two dozen folks showed up in long sleeves and gloves to remove poison parsnip and wild chervil from our roadsides. They sweated and strained their backs and did a terrific job! The Town monies enabled the LCC to buy everyone lunch and give out prizes in appreciation of their effort. Many folks, who are too numerous to list, gave their enthusiastic support. Several volunteers continued their eradication efforts after the group day. We also much appreciate the efforts of some landowners who mowed particularly heavily-infested spots. Because of all your hard work, this project was a resounding success. Lincoln's roadsides were virtually free from the two plants, which was quite obvious as one drove around the area last summer. Thank you, everyone!

As stated above, we plan to make *X Out Xotics Day* an annual event. Hopefully with time there will be ever more participation and ever less of these two exotic invasive plants in Lincoln. However, there is always new seed coming in from neighboring towns, so vigilance is important.

Another LCC-sponsored group has been meeting to discuss ways to lower our road salt usage in such a way that would be acceptable to all, both monetarily for the Town and practically for our hard-working road crew. This is not a simple question. There is no "silver bullet." We will continue to have this discussion and perhaps at some point apply for a grant. The reason for cutting down salt is the impact it is having on the New Haven River and downstream, even to Lake Champlain. Elevated salt concentrations kill the smaller inhabitants of our water, which in turn affects the entire food chain - right up to game fish such as trout.

Anyone who wants to be involved in these projects, or in the Conservation Commission in general, is encouraged to contact us. There's room on the Commission for new members.

Respectfully submitted, Tina Scharf, Chair with:  
Ilana Brett Ed Clark Sandra Murphy Lisa Nading Judy Witters

**(See Individually Warned Article 15. Requested Amount \$400)**

**TOWN OF LINCOLN  
CONSERVATION COMMISSION FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2017 AND JUNE 30, 2016**

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
<b>Assets</b>		
Due from General Fund	\$ 372	\$ 504
<b>Total Assets</b>	<u>\$ 372</u>	<u>\$ 504</u>
<b>Fund Balance</b>		
Unreserved, Undesignated	\$ 372	\$ 504
<b>Total Fund Balance</b>	<u>\$ 372</u>	<u>\$ 504</u>

**TOWN OF LINCOLN  
CONSERVATION COMMISSION FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Expenditures:</b>			
Program	\$	\$ 132	\$ (132)
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 132</u>	<u>\$ (132)</u>
<b>Excess of Revenues Over (Under) Expenditures</b>		\$ (132)	
<b>Fund Balance, July 1, 2016</b>		<u>504</u>	
<b>Fund Balance, June 30, 2017</b>		<u>\$ 372</u>	

### **Lincoln Cooperative Preschool**

Preschool teachers Kerry Malloy and Laura Hannah prepare Lincoln's 3-5 year-olds for kindergarten and beyond. True to the cooperative model, parent volunteers manage the school's finances and basic administration, maintain the building and grounds, and fundraise in order to keep costs down. Our tuition has remained stable for the past 4 years at roughly \$40/day. We are full and serving 24 families and 26 children.

Thanks to our STARS accreditation through the State of Vermont, and our having a licensed teacher, we are able to provide 1.5 days/week of publicly funded preschool for each child in partnership with the ANESU. Children of families in need can attend school for additional days, thanks to a scholarship fund supported by the town contribution. Please help us keep this vital tradition of inclusion alive by supporting our town contribution at town meeting.

The Preschool requests \$5,000 from the town, as in last year.

Upkeep of our building and grounds is ongoing and mostly done by parents. When we need to hire a professional or purchase materials, we do incur costs. The town contribution is used in part to sustain a capital fund for such purposes.

On behalf of the youngest Lincoln residents - our future voters and leaders - we are grateful for your ongoing support.

Thank you!

Katie Manaras for Lincoln Cooperative Preschool Board

**(See Individually Warned Article 9. Requested Amount \$5,000)**

### **Lincoln First Response**

The group known as Lincoln First Response again awarded a \$500 scholarship to a deserving High School graduate who resides in Lincoln. Lincoln First Response at one time was a group of medically trained persons who first responded directly to the scene of a medical call dispatched to Bristol Rescue Squad. Lincoln Fire Department now has medically trained persons who first respond to all medical calls in Lincoln. Lincoln First Response has become a separate unit that awards a \$500 scholarship to a student chosen by the scholarship committee at Mt. Abraham High School. This year's recipient was Ernesta McIntosh class of 2017. Congratulations, Ernesta, and our best wishes for your future.

Don Gale, President  
George Dunne, Treasurer  
Eleanor Scully, Secretary

### **Lincoln Health Officer**

The year 2017 showed an increase in reported dog and animal bites and a decrease in any major health issues.

All reported dog bites that are seen in a doctor's office or a hospital emergency room are immediately reported to the town Health Officer, who follows with phone calls, verification of up to date rabies shots (with veterinarians) etc. Luckily all reported cases this past year were owners bitten by their own dogs (or cats) and were all in compliance.

There were no major problems reported re: health code violations. Several requests for water testing kits were received. Anyone who wants to have their water tested, especially for E. Coli, please contact me for the testing kits.

Eleanor Scully - Health Officer for Town of Lincoln. (802) 453-5637

**Lincoln Historical Society**

62 Quaker Street, Lincoln, VT 05443

Email: [rhutster@gmail.com](mailto:rhutster@gmail.com)

We are excited! We now have bookshelves and a comfortable chair in our new Library Room. For several years we have been gathering, reading, organizing, preserving the letters, news articles, pamphlets, pictures which we have, and now happily we have a room we can truly call a research facility. We welcome you to come and sit and read or ask questions as well as to view our archives.

We have also made great progress in the barn, and this year the second side of the barn has been completed so that the barn can be fully opened to visitors.

In September we provided a display in the library about the importance various Mills played in Lincoln's history. In February we will have another display in the library demonstrating some of the ways Lincoln has changed and stayed the same.

We were pleased to see a few new faces at our annual meeting in August and thank Judy Witters for her entertaining story telling. We were contacted or visited by several out of town visitors looking for family information and sharing stories with us during the year.

We thank you for your continued support of our Yard Sale in May, our Bottle Redemption Trailer and our annual Membership Drive. There is always need for volunteers. Whatever your skills, we can find a way you can help!

Thank you,  
Rhonda Hutchins for LHSM

### **Lincoln Library**

222 West River Road, Lincoln, VT 05443

(802) 453-2665 [www.lincolnlibraryvt.com](http://www.lincolnlibraryvt.com)

Wendy McIntosh - Librarian

There are so many reasons to feel grateful for our community and proud of our town. Our library is one of them! With its scenic Mt. Abraham backdrop, this wonderful building greets people as they come up the river road into the center of town and offers many resources and opportunities for us all.

This year, the library continued to provide an interesting collection of new reading materials and diverse programming while also making a transition of leadership. Debi Gray retired and Wendy McIntosh is happy to find herself in the role of the library director. Having benefited so much from this library over the past 25 years as a patron, volunteer, and board member, she brings great enthusiasm to continue energizing the role this library plays in our community.

Our library programs have some consistency over the course of the year, yet also some seasonal patterns. One constant, is the ever popular Friday morning story time, which draws people not only from our town, but also surrounding towns, summer residents and visiting grandparents. Babies and toddlers form some of their first relationships with books, songs, puppets and crafts, while parents find emotional support by sharing this unique and special time of their lives with other parents.

Other ongoing programs include bone builders, senior exercise, girl scouts, book group, writer's group, coloring group, knitting group, Wednesday "get togethers," after school crafts for children, holiday crafts, Halloween night, literacy tutoring, garden camp, summer camp and the annual summer reading program.

The library also offers a wonderful opportunity to volunteer, we couldn't possibly have such a full schedule without our volunteers! From shelving to sign making, shoveling to pruning, data entry to book processing, interlibrary loan to book group, book repairing to book covering; volunteers make it happen! We have people working hard because of their love of books and lifelong learning. Our volunteers range in ages from 13 to over 90. The desire to help is all that is required. Our library is truly a community effort!

Next year, we plan to deepen our collaboration with the Lincoln Historical Society in order to make all the amazing historical work done by that group more accessible to everyone. We intend to continue with all the beloved children's programs, offer more opportunities for older kids and include a diverse selection of adult programs, hopefully including some that relate to wild life in our area.

We are first and foremost patron driven, which means if you come to the library with an idea, a connection, or a desire, we will listen and try to make it a reality. If you represent a group of people, you can use the library for a meeting, or a movie. Or perhaps you would like to share an art project, a spoken offering, a skill or a passion. The library is a

great space to develop your project, and present it to a public audience. Our Library belongs to us all, and everyone is welcome!

**This year we are asking the citizens of the Town of Lincoln to level fund the Library in the amount of \$44,000.**

**(See Individually Warned Article 10. Requested Amount \$44,000)**

### **Lincoln Library Financial**

Operating Fund Statement of Cash Receipts and Disbursements  
For Fiscal Year ending June 30, 2017

	Fiscal Year <u>2017 Budget</u>	Fiscal Year <u>2017 Actual</u>
Beginning Balance .....	7,906.00	7,906.00
.....		
Receipts:		
Town of Lincoln .....	44,000.00	44,000.00
Ladies Industria.....	400.00	400.00
Fundraising .....		
Annual Appeal Letter.....	7,000.00	7,392.00
Trustee Events & Other Fundraising .....	4,000.00	4,692.00
Operations.....	1,450.00	1,916.00
Grants/Donations .....	300.00	922.00
Operations & Endowment Interest.....	<u>20,500.00</u>	<u>20,572.00</u>
Total Receipts .....	77,650.00	77,894.00
Disbursements:		
Salaries .....	43,838.00	43,090.00
FICA .....	3,354.00	3,307.00
Employee Benefits .....	2,700.00	2,475.00
Utilities.....	9,026.00	5,875.00
Bldgs & Grounds Repair & Maintenance.....	4,075.00	4,386.00
Insurance .....	4,400.00	4,235.00
Books, Videos & DVD's.....	7,326.00	7,658.00
Conference & Travel Expense .....	250.00	
Postage & Supplies .....	2,405.00	2,877.00
Copier & Computer Expenses.....	800.00	625.00
Fundraising Letter Expenses.....	450.00	630.00
Online Services .....	1,005.00	876.00
Program Expense.....	<u>400.00</u>	<u>459.00</u>
Total Disbursements .....	80,029.00	76,493.00
Ending Balance .....	5,527.00	11,307.00

### **Lincoln Neighborhood Watch**

We presently have 4 active members, plus the 2 Constables. All members of the Watch have been active in providing service to the residents of Lincoln. We are in need of community members interested in being part of the organization and giving back to the community. If you are interested in joining the Watch please contact us to find out more information and get the next meeting date.

The Watch provides important services to Lincoln residents including house checks. If a resident is planning to be away from their home for a period of time they can call (802) 448-2325 and or email [lincolntownconstable@gmail.com](mailto:lincolntownconstable@gmail.com) to notify the Watch/Constables. The Watch/Constables will drive by at various times to check on the residence and report any signs of trouble to you or emergency services.

There have been no unexpected financial obligations this past year for the Watch.

Anyone who needs a 911 sign to assist the Fire Company or Ambulance in finding your residence may contact the Watch. Single-sided signs cost \$15; double-sided signs cost \$20. Please call (802) 448-2325 or email [lincolntownconstable@gmail.com](mailto:lincolntownconstable@gmail.com) to place an order.

If you see something that looks suspicious, please contact one of the Constables or the State Police.

VT State Police	388-4919
1 <sup>st</sup> Constable Josh Otey	448-2325
2 <sup>nd</sup> Constable Mark Truax	453-2046

Thank you,  
Josh Otey



B-15 Erosion



### **Lincoln Planning Commission**

The planning commission purpose is to preside over sub-division applications and to draft regulations that govern these applications along with the town plan.

The commission spent the majority of 2017 focusing on reviewing and drafting new language for the town plan. We contracted with the regional planning office to help us with updating statistics and making sure our plan conforms to the state guidelines. We held a public hearing for the new town plan and made changes to the plan to address concerns that were brought up. The new town plan should be adopted in early 2018.

We presided over several sub-division requests and approved all applications.

Looking to the future, the Planning Commission will be reviewing the zoning regulations and sub division regulation and offer several public meetings for input opportunities.

We would also like to recognize Melita Bass for her many years of service on this board and welcome Sally Taylor. Please feel free to contact any of the members of the commission if you have questions or concerns or if you are interested in serving on the board. We meet regularly the first Thursday of the month at 7pm.

For the Planning Commission,

Aaron Thomas, Chair

Sally Taylor, Victor Atkins, Owen Farnsworth, Tommie Thompson



Gap Road Closed

### **Lincoln Sports, Inc.**

Lincoln Sports, Inc. is sad to report that we lost one of our founding members, Peg Rood, in 2017. Peg's community spirit has contributed to Lincoln Sports through the years from its inception, the creation of a ski tow, tennis court, sports camp, and Hill Country Holiday weekends. She never missed a parade, and her family has continued to be steady participants in so many of our activities. We are grateful to the Rood and Buker families for asking that memorial gifts be given to Lincoln Sports in Peg's honor, and we have been astounded by the generous offerings people have sent. The Board plans to use those memorial gifts along with some matching funds from an anonymous donor, to work on larger property improvements. The details are still to be decided. Thank you to everyone who contributed something extra to us this year; Peg would be thrilled!

Our sports field, picnic pavilion, and surrounding property are open to all Lincoln residents for your enjoyment. Whether you are participating in Little League, soccer, taking a hike, or just gathering with friends for some outdoor time, we hope you will help us take good care of the property. We'd appreciate if you would pack out any trash or clothing you brought with you, and please clean up after your pets.

Lincoln Sports, Inc. is grateful for the financial support we receive from the Town and we are once again asking for \$2,000 to help with our operational costs.

Respectfully,

Lincoln Sports Board: Mary Micklas, Kevin Micklas, Jared Buker, Christie Sumner, Sandy Lee, Elise Brokaw, and Sally Ober

**(See Individually Warned Article 11. Requested Amount \$2,000)**

**LINCOLN SPORTS, INC.**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

<b>Beginning Balance, January 1, 2017</b>	<b>\$</b>	<b>5,454.59</b>
<b>Receipts:</b>		
Donations	\$	6,665.29
Town of Lincoln		2,000.00
Summer Program		9,522.05
Hill Country Holiday		<u>329.00</u>
<b>Total Receipts</b>		<b>18,516.34</b>
<b>Total Available</b>	<b>\$</b>	<b><u>23,970.93</u></b>
<b>Disbursements:</b>		
Summer Program	\$	9,329.72
Mowing		1,250.00
Hill Country Holiday		131.15
Insurance		651.00
Miscellaneous		<u>676.45</u>
<b>Total Disbursements</b>		<b>12,038.32</b>
<b>Ending Balance, December 31, 2017</b>	<b>\$</b>	<b><u><u>11,932.61</u></u></b>

### **Lincoln Volunteer Fire Company, Inc.**

In 2017 the Lincoln Volunteer Fire Company responded to 83 calls. 34 calls were for fire related incidents (Fire, Alarm, Motor Vehicle, etc.) and 49 were Emergency Medical Responses.

We welcomed some very positive additions to our department in 2017. Jacqueline Olsen completed her EMT certification, and is now in the field responding to calls. Andrew Cousino completed his Firefighter I and II course, and is now a full member of the department. His father, Jeff Cousino, completed the course with his son and has been named the Addison County Firefighter of the year. And to our ranks we add Jeremy Ratta, who is new to town with his family and will be studying for both his EMS and Firefighter certifications. We also welcome Jackson Desautels to our cadet program.

At the beginning of the year we were deciding whether to continue the building project work or buy a tanker. Issues with the suspension and brakes on the tanker made it obvious we had to replace it. It was just becoming unsafe to use as an emergency vehicle. It will, however, make a great Maple sap truck if anyone is interested. After much searching, the tanker committee found a used truck in Minnesota that met all our needs. We took delivery of it in the fall and since then Jeff Cousino has worked tirelessly get it into service. It had a few issues which we have been working with the seller to rectify. It should be ready to go soon.

We remain committed to upgrades on the firehouse, and our hope is that we'll be able to resume that work this year. It's a substantial investment, and we are keen to make sure that we stay on a tight budget.

Our regular spending to maintain equipment, purchase replacement equipment and support the operations of the firehouse remains as expected. Our spending last year was generally in line with our expectations, and we don't expect any wide variances this year. We do have some significant purchases to make, such as replacement radios and protective gear, but we hope to find some grant support to supplement the expenditures we have anticipated.

Our letter campaign, our most important fundraiser, had a disappointing return this year. We were about \$4500 below average. This certainly concerns us, but we also understand that many of you sent in a little extra the year prior to support the firehouse upgrades.

This year we ask the town to again level-fund us with a request of \$55,896.

We love being in service to the town, and are happy to help when you need us. Thank you for your support.

*Dan Ober, Chief, Lincoln Volunteer Fire Company, 802 349-3594*

**(See Individually Warned Article 12. Amount requested \$55,896)**

**LINCOLN VOLUNTEER FIRE COMPANY, INC.  
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS  
FISCAL YEAR ENDED DECEMBER 31, 2017 & BUDGET FOR 2018**

**OPERATING FUND**

	2017 Actual	2018 Budget
<i>Beginning balance</i>	\$ 15,000.00	\$ 15,000.00
<b>Receipts:</b>		
Fundraising	\$ 3,098.05	\$ 3,000.00
Member Reimbursements	\$ 1,084.67	\$ -
Miscellaneous Revenue	\$ 105.00	\$ -
AT&T Rental Income	\$ 17,545.00	\$ 19,140.00
Town appropriation	\$ 15,608.53	\$ 20,260.00
<b>Total receipts</b>	<b>\$ 37,441.25</b>	<b>\$ 42,400.00</b>
<b>Disbursements:</b>		
Business Expenses	\$ 1,148.58	\$ 1,400.00
EMS & Fire Operations	\$ 5,410.47	\$ 6,000.00
Equipment Maintenance	\$ 879.05	\$ 3,000.00
Facilities	\$ 398.00	\$ 1,000.00
Fundraising Expenses	\$ 4,204.21	\$ 3,200.00
Insurance	\$ 13,144.00	\$ 13,800.00
Recruitment & Retention	\$ 3,504.61	\$ 4,000.00
Training	\$ 2,165.35	\$ 2,500.00
Utilities	\$ 6,586.98	\$ 7,500.00
<b>Total Operating Disbursements</b>	<b>\$ 37,441.25</b>	<b>\$ 42,400.00</b>
<i>Ending balance</i>	\$ 15,000.00	\$ 15,000.00

**CAPITAL FUND**

	2017 Actual	2018 Budget
<i>Beginning balance</i>	\$ 123,496.83	\$ 134,456.01
<b>Receipts:</b>		
Town appropriation	\$ 40,287.47	\$ 35,636.00
Investment Income	\$ 35.07	\$ -
Other Donation	\$ -	\$ -
Annual Appeal	\$ 5,119.00	\$ 10,000.00
Loan Excess	\$ 4,925.00	\$ -
Balance Adjustment	\$ (1,442.36)	\$ -
<b>Total receipts</b>	<b>\$ 48,924.18</b>	<b>\$ 45,636.00</b>
<b>Disbursements:</b>		
EMS equipment	\$ -	\$ 4,000.00
Facilities	\$ 1,411.38	\$ 6,000.00
Fire equipment	\$ 7,636.97	\$ 15,000.00
Vehicles	\$ 20,866.93	\$ 5,000.00
Truck Payments	\$ 6,099.72	\$ 18,299.16
Radios	\$ 1,950.00	\$ 5,000.00
<b>Total disbursements</b>	<b>\$ 37,965.00</b>	<b>\$ 53,299.16</b>
<i>Ending balance</i>	\$ 134,456.01	\$ 126,792.85

**CURRENT LIABILITIES**

	Loan Amt.	Outstanding
<i>Loan</i>		
Tanker Loan	\$ 140,000.00	\$ 136,485.60
<b>Total Current Liabilities</b>	<b>NA</b>	<b>\$ 136,485.60</b>

\*CHECK YOUR SMOKE AND CARBON MONOXIDE DETECTORS REGULARLY. IF YOU NEED HELP OR BATTERIES,  
PLEASE CALL US\*

### **Lincoln Zoning Administrator**

Wow! Another year has passed, but one that was pretty good on the zoning end. We issued 75 permits this year versus 78 last year. Again most permits were for Certificates of Occupancy or Certificates of Compliance (28). We did permit three new houses. Another 22 permits were issued for renovations, garages, sheds, sugar houses, porches, barns, mother-law-apartments (they are actually called Accessory Buildings) and cabins. This is the kind of construction that actually increases the Grand List, what you might think of as real growth. The Planning Commission approved two minor subdivisions and one major (4-lot). Of those lots as many as eight may see new houses. There were two Boundary Line Adjustments but they do not increase the number of building lots.

We still have a problem with folks not obtaining Certificates of Occupancy and/or Compliance. It is currently up to the homeowner to apply for either a CC or CO. Rarely does this happen until the property is sold or refinanced and a bank requests it.

Please make sure that you need a permit, and what type, before you start a building project, it could save you money and headaches later on. If you are building a new house there is a different permit application than the generic building permit. A few more hoops to consider for siting and efficiency but nothing that most homeowners wouldn't do anyway.

I am in the office Tuesday and Thursday mornings usually between 8:00 and 10:00, but can be reached at home at 453-2044. As always it has been a pleasure working for, and with, the Town of Lincoln.

Sincerely, Bob Hall – Lincoln Zoning Administrator

### **Zoning Board of Adjustment**

This year as in years past, the residents of Lincoln are being asked for their input on the Lincoln Town Plan. The Town Plan helps guide the development of Lincoln – reflecting our values, desires and vision for the future. The Zoning regulations are dynamic representation of the Town Plan.

It is likely that you will need a permit for your project – new houses, accessory apartments, barns, garages and outbuildings. Most projects can be approved by the Zoning Administrator with only minimal work on your part. If your project is beyond the scope of the zoning regulations, the Zoning Administrator will deny your permit and recommend you appeal the decision to the Zoning Board of Adjustment to see if a waiver can be granted for your project. Doing your homework, understanding the regulations and knowing the process can make the experience a productive one. The Zoning Board of Adjustment and the Zoning Administrator are here to help you through the process so don't be intimidated by the regulations.

Contact Bob Hall, our zoning administrator, at the town office if you have any questions. If you would like to join the Zoning Board of Adjustment please contact me.

Respectfully submitted  
Barbara Rainville, Chair

### **Walter S. Burnham Foundation**

Hopefully by the time this is read, we will have forgotten this, but, at the moment, I am looking at a thermometer reading of -10. This prompts me to mention heroes that seldom get mentioned, as by doing a good job, they are unnoticed. Jodi and Don Gale spend a lot of time making sure the hall is ready and welcoming whenever it is needed. For the last couple of weeks that has meant dealing with frozen pipes and radiators. What ever the requirement, Jodi and Don make Burnham Hall a special place.

Our dedicated group of volunteers is also active in improving and upgrading. The current music series (performances are the second Saturday evening of the month) has seen an especially delightful group of musical acts. I encourage everyone to take advantage of this world class talent in our own back yard.

This coming spring, John Elder will be bringing a class of Middlebury College students into our midst. Their coursework will involve interviewing, mapping, researching and volunteering in Lincoln. This course offered by Middlebury and led by Professor Elder is spurred by our preparation for the centennial celebration of the Burnham Foundation in 2019. If you see these young people around (mid-February through early May) please encourage, thank and help them as they help us learn more about our own community.

And thank you to Bill Finger and the entire Selectboard. They are, by default, members of the Burnham Board and are called upon to handle bureaucratic chores. In addition to the MANY hours they spend working for our Town of Lincoln, they never hesitate to make sure we have what we need to head in the right direction.

It is a pleasure to work with such a great group helping to keep the vision of Walter Burnham vital.

Sincerely,  
Brian McDonough  
Chair of the Burnham Board



**TOWN OF LINCOLN  
WALTER BURNHAM FOUNDATION  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2017**

<b>Revenues:</b>	
Interest Income:	
Trust	\$ 25,757.47
Hall Rental	4,700.00
Music Series Donations	6,894.00
Community Donations	825.00
Grant	5,000.00
Town voted insurance support	4,899.51
<b>Total Revenues</b>	<b>\$ 48,075.98</b>
<b>Expenditures:</b>	
Custodian	\$ 4,200.00
Electricity	1,450.17
Telephone	487.81
Fuel	3,017.85
Repairs/Maintenance	1,523.95
Construction	7,204.00
Supplies/Lawn Care/Snow Removal	1,457.56
Street Lights	656.34
Rubbish Removal	90.00
Burnham Series	5,850.00
Construction Note Debt Service	15,810.76
Miscellaneous	1,715.45
Insurance-Property/Liability	4,899.51
<b>Total Expenditures</b>	<b>\$ 48,363.40</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (287.42)</b>
<b>Fund Balance, January 1, 2017</b>	<b>15,560.80</b>
<b>Fund Balance, December 31, 2017</b>	<b>\$ 15,273.38</b>

**TOWN OF LINCOLN  
WALTER BURNHAM FOUNDATION  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2016 AND DECEMBER 31, 2017**

	12/31/2016	12/31/2017
<b>Assets</b>		
Cash	\$ 15,560.80	\$ 15,273.38
<b>Total Assets</b>	<b>\$ 15,560.80</b>	<b>\$ 15,273.38</b>
<b>Fund Balance</b>		
<b>Fund Balance:</b>		
Restricted	\$ 1,000.00	\$ 1,000.00
Restricted - Veterans' Memorial	375.63	375.63
Restoration Projects	1,734.30	1,734.30
Fund Balance - Unreserved	12,450.87	12,163.45
<b>Total Fund Balance</b>	<b>\$ 15,560.80</b>	<b>\$ 15,273.38</b>

<b>TOWN OF LINCOLN</b>		
<b>WALTER BURNHAM FOUNDATION</b>		
<b>SCHEDULE OF LONG TERM DEBT</b>		
	Amount of Original Issue	Outstanding Balance 12/31/2017
Long Term Note @ 3.11%	6/1/2007	\$ 250,000
Total Long Term Debt		\$ 250,000

### **Weathervane United, Inc.**

Lincoln's unique senior housing project begins its 37<sup>th</sup> year in 2018. In 1982 a group of dedicated volunteers became aware that there were several, if not many, senior citizens in Lincoln who were finding it difficult or impossible to remain in the homes where they had raised families. The group, buoyed by their recent success in moving the 1863 United Church of Lincoln building to its present location and supported and encouraged by the Town of Lincoln, had a dream that affordable housing for seniors could be established in "downtown" Lincoln. The key to affordability would be volunteers accomplishing managerial tasks and some maintenance tasks rather than paying professionals for those services. We've been fortunate to have many volunteers generously giving their time and talents to Weathervane.

We note, however that the average age of our Board volunteers was approximately 45 in 1982. In 2017 our average age was closer to 65! *We need and welcome younger folks to become involved*, assume some responsibility and experience the wealth of historical knowledge and joy that the senior residents of our ten apartments bring to the very center of our community.

In 2017 we were sad when one tenant had to move to a different residence with a higher level of care but celebrated that we were able to welcome a couple of life-long Lincoln residents to Weathervane. We are pleased to note that the open lawns and pathways through Weathervane property are more frequently used, almost like a town green connecting Burnham Hall, the United Church, Lincoln General Store, the Town Office and Historical Society. In fact, the connection continues off-road all the way to the Lincoln Library.

2017 saw completion of our window replacement project in, and total repainting of Weathervane East. We were also able to completely replace the badly deteriorated enclosed front porch on Weathervane West. These were major aesthetic improvements that were complemented by a timely painting of the church across Quaker Street. Many routine replacements and repairs were made to keep all the systems necessary to keep our apartments safe and in top condition.

Our sincere thanks to all who have donated time, expertise and money. There is plenty of opportunity for you to get involved too!

Respectfully submitted, Board of Directors,

Bill Finger, President, Kathy Mikkelsen, Secretary, Larry Masterson, Treasurer  
Mike Harding, Chantal Ferland, Rhonda Hutchins, Greg Orvis, Bob Bryant, Jodi Gale

**Addison County Community Action Group**  
**(ACCAG) dba HOPE**

282 Boardman Street, Suite 1A  
 Middlebury, VT 05753  
 (802) 388-3608

HOPE seeks to assist individuals and families in identifying and obtaining the resources that will help them meet their own basic needs. Hope provides significant goods and services to people in need, including food, clothing housing and heating fuel, medical items, job-related needs and more, and we work to assist people in developing new skills and talents which help them to become more empowered and have healthier and more stable lives. Number of Lincoln residents that received our services: 43. Many of these households were served multiple times with large amounts of funds.

**Sources of Income in Percentages:**

From Federal Taxes	5%*	*grants for targeted activities to reduce homelessness
From State Taxes	22%*	
From Municipal Taxes	8%	
From Donations	65%	
From Other	<u>0%</u>	
Total	100%	

**Total Annual Income: \$516,993**

**Synopsis of Major Expenses**

Occupancy	\$ 63,959
Office Expenses & Supplies	\$ 29,203
Admin, Cap Expenses	\$ 7,792
Direct Services	\$400,425
Insurance	<u>\$ 3,306</u>

**Total Expenses \$504,684**

We are requesting \$2,000 from Lincoln.

Thank you,  
 Jeanne Montross

**(See Warned Article 17 for Social Agencies. Requested Amount \$2,000)**

**Addison County Economic Development Corporation**

1590 Rte 7 South, Suite 8, Middlebury, VT 05753

(802) 388-7953 [www.addisoncountyedc.org](http://www.addisoncountyedc.org)

Addison County Economic Corporation has been serving the county for over 20 years. ACEDC is Lincoln's economic development resource. Our purpose, "is to promote, organize or accomplish economic development including providing planning and resource development services to local communities".

We offer expertise and resources to business throughout Addison County. We not only serve business in your community, we serve the businesses in neighboring communities that your citizens work at or may own. Our mission is to be the resource for navigation opportunities and challenges for the new and existing businesses in Addison County. We do this through direct assistance, as with our revolving loan fund, and we do this through our networks of partners and collaborators locally and at the State level. Some of the most important work we do is connection people to the resources they need.

Since 1993, ACEDC has loaned over \$4 million to dozens of local businesses, creating or retaining more than 1400 jobs in Addison County.

ACEDC continues to seek financial support of all of the communities we serve. We would be happy to meet with you at a Selectboard meeting to discuss Lincoln's financial support. Or we can attend a meeting any time during the year to talk about some of the things ACEDC is doing to benefit the county.

Thank you for your consideration.

Sincerely,

Fred Kenney, Executive Director

**ACEDC Budget Information for FY 2018**

Total annual Income: \$195,268

Sources of Income (%)		Major Expenses (\$)	
Federal Taxes	0%	Payroll and Related Expenses	\$ 154,290
State Taxes	56%	Insurance (all)	\$ 12,210
Municipal Taxes	8%	Rent	\$ 12,252
Membership	21%		
Other	15%		

**(See Warned Article 17 for Social Agencies. Requested Amount \$500)**

**Addison County Home Health and Hospice**

PO Box 754, Middlebury, VT 05753

Maureen Conrad, Director of Development

(802) 388-7529 Email: [mconrad@achhh.org](mailto:mconrad@achhh.org)

Addison County Home Health & Hospice (ACHHH) is a community-focused non-profit home healthcare agency. We provide an array of services that enable our neighbors to receive care in their own home where they are most comfortable and often experience the best quality of life. Our services are offered to all individuals in need of home care, including those who do not have the financial means to pay for their care. Now with drastic changes in healthcare, our services are even more important in keeping the residents of Addison County safe and at home. Patients are experiencing shorter hospital stays and going home with more complex health issues than ever before. They may require extensive care in their home such as intravenous therapy for infection or cancer treatment, physical, occupational and speech therapy for joint replacement, injury or stroke. Many are coping with chronic illnesses such as congestive heart failure, COPD or diabetes. And some are embracing life-limiting illnesses, striving to focus on the greatest quality of life until the end. In many cases, these people cannot afford the additional care needed at this critical time in their lives. To be there, ACHHH depends on and greatly appreciates funds received from the town of Lincoln.

Your support of ACHHH will help provide critical funding for charitable home health and hospice care services in Addison County. It makes it possible for our expert team of nurses, clinical specialists, therapists, social workers, home health aides and personal care attendants to provide quality compassionate care to ALL of our patients and their families. Total number of Lincoln residents served: 39 individuals with 2087 visits. Amount requested from Lincoln residents: \$1250.

Thank you for your continued support.

Sincerely, Maureen Conrad Director of Development

**(See Warned Article 17 for Social Agencies. Requested Amount \$1250)**

**Addison County Humane Society**  
**Homeward Bound**

236 Boardman Street, Middlebury, VT 05753  
(802) 388-1100

As the only animal shelter in Addison County, we are serving more than 825 animals each year at the shelter and we offer programs and services to meet a wide array of pet owner and animal welfare needs facing Addison County. Our community services are designed to combat pet overpopulation, provide support to low-income pet owners, and enhance the human-animal bond through education and outreach.

The following services were provided for Lincoln from January 1 to November 15, 2017

Incoming Animals:

- Stray Animals brought to Homeward Bound – 8
- Animals Surrendered by their Owner – 5

Outgoing Animals:

- Adopted out to Residents of Lincoln – 6
- Stray Animals returned to Owner – 1
- Feral cats spayed/neutered, rabies vaccinated, and returned to Lincoln Caregivers – 0

All of these animals were cared for daily, provided with necessary medical attention, microchipped and spayed/neutered prior to being placed for adoption.

Our annual budget to operate the shelter and provide programs is \$495,000. We receive no funding from federal, state or local government and no unrestricted funding from national humane organizations. With a staff of 13, we rely heavily on volunteers to enhance the lives of the animals while they are here and to help us have wide-spread impact in the community; on average we have 80 active volunteers annually.

We respectfully request consideration of funding through the town of Lincoln appropriations process in the amount of \$250.

If you have questions or would like any additional information, please do not hesitate to contact me at any time.

Sincerely,  
Jessica Danyow, Executive Director

**(See Warned Article 17 for Social Agencies. Requested Amount \$250)**

**Addison County Parent/Child Center**

PO Box 646, Middlebury, VT 05753

(802) 388-3171 Fax: (802) 388-1590

Email: [info@addisoncountypcc.org](mailto:info@addisoncountypcc.org) Web: [www.addisoncountypcc.org](http://www.addisoncountypcc.org)

The mission of the Parent/Child Center is to provide support and education to families and assure that our community is one in which all young children get off to the right start, with the opportunity to grow up healthy, happy, and productive. The Center provides parenting education classes and workshops (on site and in neighboring communities) community playgrounds, home visits, pregnancy prevention programs, job training, academics classes, transportation and childcare.

The estimated number of Lincoln residents served by Addison County Parent/Child Center: 54. Amount requested from the town of Lincoln: \$1300.

Sincerely,  
Sue Bloomer, Co-Director

**(See Warned Article 17 for Social Agencies. Requested Amount \$1,300)**

**Addison County Readers, Inc**

Dinah Bain, 2657 Hemenway Road, Bridport, VT 05734

(802) 758-2218 Email: [cdbain@gmavt.net](mailto:cdbain@gmavt.net)

Please appropriate \$600 again for Addison County Readers, Inc. This will provide free monthly books mailed to registered Lincoln pre-school children. In December 2017, 45 children in Lincoln were receiving books through the program. In the past 12 months 484 books were sent to preschoolers in Lincoln.

ACR is an entirely volunteer non-profit organization that sponsors the Dolly Parton's imagination Library program. It costs ACR about \$30 per child per year to provide the program. We are currently sending books to more than 1,000 children in Addison County.

Reading to Children even before they can hold a book on their own is one of the smartest choices parents and caregivers can make. We greatly appreciate Lincoln's past funding and hope that you will continue to support our program.

Sincerely,  
Dinah Bain, Treasurer ACR

**(See Warned Article 17 for Social Agencies. Requested Amount \$600)**

**Addison County Regional Planning Commission**  
**14 Seminary Street Middlebury, VT 05753 [www.acrpc.org](http://www.acrpc.org)**  
**Phone: (802) 388-3141 Fax: (802) 388-0038**

Annual Report-Year End June 30, 2017

The Addison County Regional Planning Commission (ACRPC) provided the following technical assistance and planning to the Region during its 2017 fiscal year:

**Regional and Municipal Planning and Mapping**

- Assisted member municipalities creating, adopting and regionally approving their municipal plans.
- Assisted member municipalities creating and adopting local regulations implementing their municipal plan.
- Provided data and mapping products to support on-going municipal planning activities.
- Provided technical assistance to municipal officials concerning municipal government.
- Represented the region in the Act 250 process and at the Public Service Board in Section 248 hearings.

**Educational Meetings and Grants**

- Hosted educational workshops, Zoning Administrators Roundtables and monthly public meetings on a wide variety of planning topics, including water quality, open meetings and planning essentials.
- Wrote or provided information and support to communities and organizations to secure grant funding.

**Emergency Planning**

- Worked with Addison County's Emergency Planning Committee and Vermont Emergency Management staff to assist with municipal emergency planning efforts.
- Hosted Local Emergency Managers Quick Training to train new Emergency Managers and hosted a Tier II workshop for municipalities and businesses required to report hazardous chemicals.
- Worked with Vermont Emergency Management to exercise local and statewide disaster plans.
- Assisted in development of hazard mitigation plans for the towns of Ferrisburgh, Monkton, Panton, Salisbury, Starksboro, Goshen, New Haven, Shoreham, Ripton, Bristol and Orwell.
- Confirmed ERAF status and assisted communities in attaining compliance.

**Energy Planning:**

- Assisted three pilot towns, Leicester, Ripton and Weybridge in strengthening their energy plans by adding concrete goals, strategies and policies for solar siting.
- Worked to create the Regional Energy Plan to comply with Act 174, providing more voice to municipal and regional plans in the Section 248 process.



**Transportation Planning**

- Supported the Addison County Transportation Advisory Committee's regional priorities and studies.
- Supported Addison County Transit Resources by providing leadership and technical support.
- Worked with municipalities to produce highway structures inventories of all local roads in the region.
- Assisted Towns with enhancement, park and ride and stormwater grants.
- Served as a Municipal Project Manager for sidewalk construction projects in Middlebury and Weybridge.
- Sponsored town transportation studies, planning and supported municipal capital budget development
- Facilitated Regional Walk/bike council meetings/outreach

**Natural Resources Planning**

- Actively support the efforts of the Addison County River Watch Collaborative.
- Worked with municipalities to support forest stewardship resource planning.
- Participated on the Lake Champlain Basin Program technical advisory committee.
- Provided educational outreach regarding the Vermont Clean Water Act and tactical basin planning,
- Performed stormwater planning projects and Vermont Environmental Restoration Program projects

**REGIONAL PLANNING COMMISSION**

Bridport  
Bristol  
Cornwall  
Ferrisburgh  
Goshen  
Leicester

Middlebury  
Monkton  
New Haven  
Orwell  
Panton  
Ripton

Shoreham  
Starksboro  
Vergennes  
Waltham  
Weybridge  
Whiting

**Addison County Restorative Services**

*A Community approach to Repairing Harm and Restoring Relationships*

PO Box 881, 282 Boardman Street, Middlebury, VT 05753

(802) 388-3888 Fax: (802) 388-5754

Addison County Restorative Services is requesting \$200 from the Town of Lincoln.

ACRJS provides community restorative justice responses focusing on the “balanced approach” in meeting the needs of the victim, the community and the offender. The goal is to help the offender develop empathy and accept responsibility while providing compensation of loss for the victims, and compensation of resources for the community. Anyone given the opportunity to participate in our programs is supported to take responsibility for their actions, connect with the community in a positive way, and learn from their experience so as not to reoffend and cause harm to yet another person.

The following is a breakdown of the number of individuals from the Town of Lincoln who were provided services through our agency in FY 2017:

Court Diversion:	1
Youth Substance Abuse Safety Program:	0
Reparative Restorative Panels:	1
COSA:	0
Reentry Navigation:	0
Driving with License Suspended	0
Pretrial Services:	2

Thank you for your continued support!

**(See Warned Article 17 for Social Agencies. Requested Amount \$200)**

**Addison County River Watch**

1355 Shaker Hill Road Starksboro, VT 05487

(802) 434-3236 Email: [mwitten@gmavt.net](mailto:mwitten@gmavt.net)[www.acrpc.org/acrwc](http://www.acrpc.org/acrwc)

Addison County River Watch is one of the partners involved with the Addison County River Watch Collaborative (ACRWC)/

River Watch has collected scientifically valid samples from rivers in the area for over 20 years. Our mission is to monitor and assess the conditions and uses of our watersheds and to support stewardship that improves water quality.

During the 2017 sampling season, although our trained volunteer water monitors collected samples from 6 rivers in Addison County, the New Haven was one of our 2 “focus watersheds”. We sampled once per month, from April to September at 14 locations on the New Haven River, a big increase from the 3 sample stations on the New Haven during the previous 4 years. 2 of those 14 stations occur in Lincoln (1 at Garland’s Bridge on the Gap Road and 1 at York Hill Bridge). Another station site is just downstream of the town line at Bartlett’s Falls. Our water quality measurements included: Bacteria (E/coli), phosphorus, temperature and turbidity. Results have not been finalized; we should have reports ready by March and plan to deliver copies to you and your Conservation Commission for review.

Addison County River Watch Collaborative’s annual budget is roughly \$60,000, most of which consists of in-kind donations such as VT DEC laboratory work, volunteer sampling hours, and Addison County Regional Planning Commission’s host services. Of that \$60K, we raise \$19-15K/year to be spent on cash outlays: technical support, a paid managing director and equipment. Some funding comes from the Vermont Clean Water Act and the Lake Champlain Basin Program. Annual municipal appropriations totaling \$5100 help pay for those outlays and also foster community ownership of our watersheds. Lincoln’s share is \$400.

Thank you so much for your support!

Managing Director Matthew Witten on behalf of ACRWC Board

**(See Warrant Article 17 for Social Agencies. Requested Amount \$400)**

### **Addison County Solid Waste Management District**

District Office and Transfer Station

(802) 388-2333 Fax: (802) 388-0271

[www.AddisonCountyRecycles.org](http://www.AddisonCountyRecycles.org) E-mail: [acswmd@acswmd.org](mailto:acswmd@acswmd.org)

Transfer Station Hrs: M-F, 7 AM - 3 PM & Sat, 8 AM - 1 PM

Office Hrs: M-F, 8 AM - 4 PM

HazWaste Center Hrs: M-F, 8 AM - 2 PM & Sat, 8 AM - 1 PM

The ACSWMD is a union municipal district formed in 1988 to cooperatively and comprehensively address the solid waste management interests of its 20 member municipalities. The District is governed by a Board of Supervisors (Board) comprised of one representative and one alternate from each of the member municipalities. The Board meets on the 3<sup>d</sup> Thursday of the month at 7PM at the Addison County Regional Planning Commission Office, 14 Seminary Street, Middlebury, VT. The public is invited to attend.

District Mission: To seek environmentally sound & cost-effective solutions for: (1) Promoting waste reduction; (2) Promoting pollution prevention; (3) Maximizing diversion of waste through reuse, recycling and composting; and (4) Providing for disposal of remaining wastes.

The District Office, Transfer Station and HazWaste Center are co-located at 1223 Rt. 7 South in Middlebury. The Transfer Station accepts large loads of waste and single stream recyclables for transfer to out-of-District facilities. District residents and businesses may drop off a variety of other materials for reuse, recycling and composting. The *Reuse It or Lose It!* Centers are open for accepting reusable household goods and building materials. A complete list of acceptable items and prices is posted on the District's website.

#### **2017 Highlights**

Act 148. The District has devoted most of its resources in 2017 toward public outreach in preparation for expansion of food scrap collection in 2017. District staff spent months gathering data for the annual Implementation Report required by the State Materials Management Plan. The District also assisted haulers, member towns and businesses in implementing the new deadlines of Act 148. Facilities had to begin offering food scrap collection on 7/1/17. The deadline of 7/1/17 for commercial waste haulers to begin offering collection of food scraps was extended to 7/1/18. However, most of the haulers that offered drop-off services for trash in the District began offering the collection of food scraps on 7/1/17. Using a grant from the High Meadows Fund, the District was able to purchase educational materials, signage and totes for the new food scrap collection sites at town drop-offs. The District also provided 5-gallon food scrap buckets to those customers interested in participating in the program. The District began offering compost workshops to community members who wanted to learn about backyard composting. With a grant from the VT Agency of Natural Resources, the District provided compost bins and Green Cone solar digesters at a reduced price for workshop attendees.

Product Stewardship. As a member of the VT Product Stewardship Council, the District has helped to lead efforts to adopt new extended producer responsibility (EPR) laws for mercury thermostats, electronic waste (E-Waste), fluorescent light bulbs, waste paint, and primary cell batteries, whereby manufacturers of those materials take over the costs of transporting and recycling their products once they are discarded. The District Transfer Station serves as a Collection Site for these programs.

Recycling. As of September, the Transfer Station received 1,306 tons of single stream recyclables. All generators are required by District ordinance and State law to separate Mandated Recyclables from their waste. A list of Mandated Recyclables is posted on the District website. In 2017, 19 member municipalities had access to town or private recycling drop-off centers, and one – Goshen – provided a curbside program. A list of the drop-off centers can be found on the District website.

Illegal Burning/Disposal. The District contracted with the Addison County Sheriff's Department to enforce its Illegal Burning & Disposal Ordinance. As of 9/1/17, the Sheriff's office investigated 19 illegal burning/disposal complaints. The District served once again as County Coordinator for Green-Up Day, Vermont's annual litter clean-up event. The District subsidized the disposal of 15.99 tons of roadside trash, 8.8 tons of tires, 2 auto batteries, 2 fluorescent bulbs, 22 E-Waste items, 7 appliances, and various other hazardous items, for a total economic benefit to its member towns of \$3,023.

### **2018 Budget**

The District adopted a 2018 Annual Budget of \$2,992,908, a 0.12% increase over the 2017 Annual Budget. The Transfer Station tip fees will remain at \$123/ton for MSW and C&D. The District Fee of \$33.40/ton on all waste destined for disposal, and \$10/ton on contaminated soils approved by ANR for use as Alternative Daily Cover at the landfill will remain the same. There will be no assessments to member municipalities in 2018. For a copy of the full 2017 Annual Report, please give us a call, or visit the District website at [www.AddisonCountyRecycles.org](http://www.AddisonCountyRecycles.org).

**Addison County Transit Resources (ACTR)**

297 Creek Road, Middlebury, VT 05753

(802) 388-ACTR Fax: (802) 388-1888

[actr-vt.org](http://actr-vt.org)

Thank you for the Town of Lincoln's support last year. During the past 4 years, your support helped us provide a yearly average of 1,284 free trips for Lincoln residents either by volunteer drivers or on wheelchair accessible vehicles, including ACTR owned vehicles operated by Elder Services, Inc. ACTR's Dial-a-Ride and Shuttle Bus systems provided a total of 174,989 rides for the year. All ACTR's transportation programs enable community members to maintain their independence, gain and keep employment and access critical healthcare and quality-of-life services.

**Dial-A- Ride System** – Focuses on specialized populations including elders, persons with disabilities and low-income families/individuals who are unable to access the bus system. In Lincoln, it offers direct access from home to: medical treatments, meal site/senior programs, adult day care services, pharmacies, food shopping, social services, vocational rehabilitation, radiation & dialysis and substance abuse treatment.

**Bus System** – Promotes economic development, energy conservation, mobility independence and quality of life. Lincoln residents coming into Bristol have access to an extensive shuttle bus system for travel to Vergennes, Middlebury, the Snow Bowl, Rutland, and Burlington.

The state and local grants through which we provide these services require us to raise up to 20% "local match" dollars. ACTR's request from towns account for approximately 5% of the 20% requirement.

Sincerely,  
Jim Moulton, Executive Director

**(See Warned Article 17 for Social Agencies. Requested Amount \$1,170)**

**Age Well**

76 Pearl Street. Ste 201, Essex Junction VT 05452

Helpline: (800) 642-5119 Phone: (802) 865-0360 Fax: (802) 856-0363

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

Age Well served 43 people from Lincoln last year.

Lincoln Residents volunteered over 40 hours.

Age Well, formerly CVAA, are the leading experts and advocates for the aging population of NW Vermont. We believe that health happens at home and focus on lifestyle, happiness and wellness – not on age. Since 1974 we have been part of Vermont's Area Agencies on Aging, coordinating service and care for Addison, Chittenden, Franklin and Grand Isle Counties.

Committed to helping individuals age well, we reduce barriers by providing access to health meals, in-home care and community resources. Delivered by staff members and over 1,000 incredible volunteers, our sought-after services are designed to meet the diverse needs of our clients, their families and caregivers.

We do not charge for services provided. As a nonprofit, we rely on donations and town funding to continue to help our aging population. We are requesting continued support in the amount of \$1,100 from the town of Lincoln.

Mission: To provide the support and guidance that inspires our community to embrace aging with confidence.

Thank you for your time and consideration,  
Sara Wool, Director of Development & Communications

**(See Warned Article 17 for Social Service Agencies. Requested Amount \$1,100)**

**Bristol Recreation Department**

PO Box 249, Bristol, Vermont 05443

Phone: 453-5885 Fax: 453-5188

[www.bristolrec.org](http://www.bristolrec.org) or e-mail: [bristolrec@gmavt.net](mailto:bristolrec@gmavt.net)

We request that the Town of Lincoln appropriate the sum of **\$2,500** to Bristol Parks, Arts, and Recreation for the 2018-19 fiscal year. The Bristol Recreation Department is celebrating its 20<sup>th</sup> year. We remain committed to offering lifelong learning opportunities through a wide range of quality recreational and performing arts activities to people of all ages. These funds will support the myriad of classes we offer each year including the Bristol Pottery Studio. The Skate Park, which will undergo renovation this year and The Hub Teen Center, are free and open to youth in the five-town area. It is important to mention that no out of town fees are charged to Lincoln residents because of this appropriation.

Both children and adults take part in our programming. Many seniors take advantage of the free Tai chi classes offered at Holley Hall. Lincoln residents have enjoyed participation in classes such as pottery, gymnastics, babysitting certification, theater, martial arts, dog training, and Health and Wellness programs among others. Residents also attend many of our community events such as: Breakfast with Santa, VINS Raptor visit, Halloween Party, Vacation Open Swims, Daddy Daughter Dance, Candy Cane Flashlight Hunt, Swing dances, Estate Planning & Composting and Rain Barrel workshops, and others. Many of these events are free of charge and open to all.

There are several ways for residents to find out about our activities. Our brochure is available online at our website. It also goes home to families in each of the 5 towns via the elementary schools. We send home information in school newsletters regularly. There is a Facebook page: Bristol Recreation Department, a twitter feed: @bristolrecand or send us your email address. We would be happy to add you to our list.

We appreciate that budgets are limited but feel that we serve as an important and vital resource to your community. We are pleased to serve Lincoln; we have many talented people and partner agencies in our area who share their interests and expertise. It is this sense of cooperation that makes the 5 town area special. While it can be difficult for a small town to carry a program on its own, together we can be a strong and vital community.

Thank you for your consideration,  
Darla Senecal, Bristol Recreation Director

**(See Warned Article 17 for Social Service Agencies. Requested Amount \$2,500)**



**Charter House Coalition**

(Formerly Middlebury Community Care Coalition)

27 North Pleasant Street, Middlebury, VT 05753

Doug Sinclair, Executive Director [charterhousecoalition.org](http://charterhousecoalition.org)

Chapter House Coalition was founded in 2005 as a countywide volunteer-based outreach to provide free meals, temporary emergency housing, and personal support for adults and children in Addison County. In 2016 close to 1000 volunteers prepared and served over 33,000 free meals and provided shelter to over 92 children and adults. CHC works closely with other county organizations (eg HOPE, Counseling Service) to provide help to clients. 80% of funding comes from donations from individuals, towns, churches, grants and other local organizations.

**(See Warned Article 16 for Social Agencies. Requested Amount \$1,000)**

This is a New Request for funds from Lincoln Residents.

**Counseling Services of Addison County**

89 Main Street, Middlebury, Vt 05753  
Emergency Service 802-388-7641 (24/7)

During fiscal year 2017 the Counseling Service provided 12,205 hours of service to residents from Lincoln who had mental health, substance abuse or developmental disability needs. We are requesting \$1,600 from Lincoln.

The counseling Service provides a broad array of services to:

Children, adolescents, adults and families facing challenges and crisis in their lives.  
Individuals living with developmental disabilities and also their families.  
People with severe and persistent mental illness.  
People dealing with substance abuse problems.  
Elderly people suffering from depression, anxiety, and other mental health issues.  
The entire community, through educational programs and special events.

We are a nonprofit and although we receive support from state and 3<sup>rd</sup> party payors, almost all funding is designated and doesn't allow us to fully meet the many needs of the people we serve. We are committed to making our services available to people regardless of their ability to pay.

With Appreciation,  
Robert S Thorn, PhD, Executive Director

(unaudited Annual Report 7/1/16-6/30/17)

<b><u>INCOME</u></b>			<b><u>EXPENSE</u></b>		
		%			%
State Grants & Contracts	\$ 1,580,240	7.32	Youth & Family	\$ 6,611,444	30.93
Federal Funds	104,114	0.48	Adult	901,930	4.22
Client & Insurance Fees	1,041,278	4.82	Substance Abuse	396,755	1.86
Medicaid Fees	17,283,129	80.04	Community Rehabilitation & Treatment	2,872,494	13.44
Other Contracts	969,764	4.49	Crisis Intervention	1,213,621	5.68
Town Funds	35,551	0.16	Administration	2,048,830	9.59
United Way	16,579	0.08	Developmental Services	<u>7,327,618</u>	34.28
Prog Fund Raising	98,895	0.46			
Local Contracts	310,453	1.44			
Other	<u>152,689</u>	0.71			
<b>Total</b>	<b>\$21,592,692</b>		<b>Total</b>	<b>\$21,372,692</b>	

**(See Warned Article 17 for Social Agencies. Requested Amount \$1,600)**

**Elderly Services, Inc.**

Project Independence Adult Day Care  
112 Exchange Street, PO Box 581, Middlebury, VT 05753

Project Independence is an adult day program for elders providing safe, medically oriented daytime care.

In the past year 221 elders from Addison County and nearby towns were served at Project Independence, 2 of whom were Lincoln residents. Lincoln residents received a total of 772 hours of care, 282 hot meals, and approximately 326 van rides. These hours of care cost the agency \$12,437 for direct services to Lincoln residents. In addition, Lincoln seniors were students at our ESI College Lifelong Learning Center, Lincoln residents volunteered for us, 4 family caregivers received respite and peace of mind, and 4 residents of Lincoln are on our staff.

In 2017 we wound up a quiet \$1million capital campaign, Innovations for Eldercare, to raise money for building improvements and upkeep, including the building of a van shed to house our fleet of handicapped accessible vans, an initiative to fund our next generation of nursing and social work staff, and a fund to strengthen our endowment.

Approximately 44 % of all participants receive Medicare funding, 29% were private pay or scholarship, 11% received Veterans Administration funding, and 15% received Moderate Needs funding. On any given weekday Project Independence served 70-80 participants, with approximately 150 participants served each week. The 9,516 days of care provided included 38,489 individual meals and approximately 39,032 van rides!

On behalf of the Board of Directors of Elderly Services, I would like to thank the citizens of Lincoln for your generosity this past year and to request a donation of \$700 to be used to continue operating Project Independence Elderly Day Care Center, our Specialized Alzheimer's Program, The Family Caregiver Support Group, and the Aging Education Center.

Margaret Clerkin, Elderly Services, Inc.

**(See Warned Article 17 for Social Agencies. Requested amount \$700)**

## **Green Mountain National Forest**

<https://www.fs.usda.gov/gmfl>

<https://www.facebook.com/GreenMountainFingerLakesNF/>

The employees of the Green Mountain National Forest (GMNF) depend heavily on support from many municipalities, volunteers, partners and contractors. The support the Forest receives helps to accomplish an extremely robust program of work. The Forest would like to thank you for the support and interest that you have shown in helping with the management of the approximately 400,000 acre GMNF. Forest staff work hard to achieve quality public land management under a sustainable multiple-use management concept to meet the diverse needs of the people -- people in your town as well as all of the visitors who come to Vermont every year. Below is a brief summary of what happened in your National Forest throughout the past year:

### **Land Acquisition**

The Forest grew by 378.84 acres through the acquisition of lands in the Towns of Stamford and Pownal. Through this acquisition an additional mile of the Appalachian National Scenic Trail (AT) and Long National Recreational Trail (LT) was protected.

### **Heritage Program**

Last year the Forest Archeologist, Tim Watkins, left the Forest. As of November 13, 2017, Andrew Triplett has permanently assumed the duties of Forest Archeologist.

### **Road, Dam, & Facility Construction & Maintenance**

Middlebury Office Complex: The Middlebury Ranger District Office closed its doors on September 29, 2017. The agency has worked to develop a partnership with the Addison County Chamber of Commerce (located at 93 Court Street in Middlebury) so that Forest Service staff can continue to have a presence with available services to the public in the Middlebury area.

### **Recreation Programs**

With the help of the many hard-working volunteers and organizations we are able to provide a quality recreation experience in alignment with a strong environmental stewardship ethic.

### **Botany Program**

Staff and volunteers monitored 90 populations of 36 species of rare plants Forest-wide. A total of over 200 acres were controlled in towns including: Ripton / Lincoln: Wild chervil at Steam Mill Clearing, FR233, and FR 54 (50.6 acres total)

### **Forest Vegetation Management**

The Forest provided maple tapping opportunities to six permit and contract holders for 8,732 taps in the towns of Lincoln, Stockbridge, Pomfret, Wilmington and Mount Tabor.

**Wildlife Habitat Improvement**

Wildlife habitat was improved and maintained through the creation and maintenance of early successional habitat important to many species. Nearly 400 acres of permanent upland openings were maintained by prescribed fire, mowing, or mastication in the towns of Bridgewater, East Dorset, Goshen, Granville, Hancock, Hartford, Lincoln, Manchester, Middlebury, Mount Holly, Mount Tabor, Pittsfield, Pomfret, Ripton, Rochester, Weston, Winhall, Shrewsbury, and Woodstock. Work to regenerate 70 acres of aspen began in Lincoln and Bristol.

In another partnership with the Vermont Fish and Wildlife Department, GMNF staff has instituted a long-term program to monitor the federally-threatened Canada lynx through the use of camera traps. Camera traps were established across the GMNF in the towns of Chittenden, Hancock, Glastenbury, Granville, Killington, Leicester, Lincoln, Manchester, Mount Holly, Mount Tabor, Peru, Readsboro, Ripton, Searsburg, Somerset, Stamford, Stratton, Sunderland, Wallingford, Wardsboro, Warren, Weston, Wilmington, Winhall, and Woodford.

**Soil / Water Monitoring**

During 2015, a group of collaborators developed a state-wide network of forest health monitoring plots, building on past and existing forest health monitoring initiatives, including plots on the GMNF associated with the GMNF LEMP project, the Forest Service's Forest Inventory and Analysis Program, and the State's Hardwood Health Survey. This partnership led to the inclusion of a total of 12 plots on the GMNF as part of this network, in the towns of Bristol, Lincoln, Ripton, Salisbury, Leicester, Hancock, Rochester, Wallingford, Peru, Winhall, and Woodford. Monitoring at these locations will provide insight into long-term changes occurring in relatively undisturbed forest ecosystems in response to stressors such as atmospheric deposition, climate change, and invasive pests. Monitoring of the statewide network was initiated in 2015. These plots were monitored in 2017.

Again, thank you for your support of your National Forest. Together, we will continue to maintain and improve this valuable treasure for generations to come. Our offices are open Monday through Friday from 8:00 AM until 4:30 PM.

David Francomb, District Ranger, South Half – Manchester Ranger District  
802-362-2307

Christopher Matrick, District Ranger, North Half – Rochester & Middlebury Ranger Districts  
802-767-4261

John A Sinclair, Forest Supervisor, Rutland – Supervisor's Office 802-747-6700

Note: This is an edited version of the report. A more complete report is available in the Town Clerk's Office. Of Lincoln's aprox 29,312 acres, aprox 10,750 are designated Green Mountain Forest Land, and aprox another 9,000 acres is conserved for agriculture or forestry under the state's current use program.

**TOWN OF LINCOLN  
NATIONAL FOREST FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2017 AND JUNE 30, 2016**

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
<b>Assets</b>		
Cash	\$ 10,428	\$ 10,392
<b>Total Assets</b>	<b>\$ 10,428</b>	<b>\$ 10,392</b>
<b>Fund Balance</b>		
Fund Balance	\$ 10,428	\$ 10,392

**TOWN OF LINCOLN  
NATIONAL FOREST FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	<u>Actual</u>
<b>Revenues:</b>	
Interest Income	\$ 36
<b>Total Revenues</b>	<b>\$ 36</b>
<b>Fund Balance, July 1, 2016</b>	<b>\$ 10,392</b>
<b>Fund Balance, June 30, 2017</b>	<b>\$ 10,428</b>

**Green Up Vermont**

PO Box 1191, Montpelier, VT 05601-1191

(802) 229-4586 (800) 974-3259

greenup@greenupvermont.org [www.greenupvermont.org](http://www.greenupvermont.org)

Green up Day marked its 47<sup>th</sup> Anniversary, with over 22,000 volunteers participating! Green Up Vermont, a non-profit organization, continues to proudly carry on this tradition of Green Up Day. Remember you can now choose to donate to Green Up Vermont by entering a gift amount on Line 29 of the Vermont State Income Tax Form.

Green Up Day is a day each year when people come together in their communities to give Vermont a spring cleaning! We also focus on education for grade K-2 by providing 2 free activity booklets to schools and host the annual student poster design and writing contests for grades K-12.

Support from cities and towns is an essential part of the operating budget. Funds help pay for supplies, including over 50,000 Green Up trash bags, promotion, education, and the services of 2 part-time employees.

Mark your calendar: May 5, 2018 Green Up Day, 48 years of tradition

Join your community to clean up for Green Up Day.

Lincoln's local contact: Dawn Mikkelsen email: [dawnyanks@gmail.com](mailto:dawnyanks@gmail.com)

### **Hospice Volunteer Services**

(802) 388-4111 [www.hospicevs.org](http://www.hospicevs.org)

We feel fortunate that we are well regarded and supported by the people of Addison County. We are a volunteer hospice agency, and our services are free and available to anyone with a terminal illness, their families, friends, and care givers. Our bereavement program offers many support groups and resources for families trying to cope with the loss of loved ones; as well as community education opportunities at no charge to anyone who wishes to participate.

Hospice Volunteer Services provided the following services, bereavement programs and educational opportunities to the residents of the town of Lincoln during the past year, at no cost to individuals:

- Provided 7 hospice of palliative patients with 16 volunteers
  - Total hospice visits: 108
  - Total hours of respite or care: 136
  - Total mileage: 2268
- Provide 6 people with bereavement support
  - Total sessions: 20
  - Total hours of grief support: 42
- Provide 2 residents with 8 hours end-of-life comfort and support through Wellspring Singers
  - Total sessions: 6
  - Total mileage: 44
- Invited 4 families to the annual *Service of Remembrance*
- Facilitated *Living with Loss* discussions with high school students as part of health class curriculums

Lincoln residents who are active hospice volunteers: 5

Lincoln residents currently on the HVS Board of Directors: 0

In addition, hundreds of Addison County, including many from Lincoln, participated in free public education and in-service events and grief support groups.

We currently manage a force of 180 trained volunteers for patient care, vigil sitting, bereavement support and Wellspring singers.

We appreciate your inclusion of our request for \$650 in the Lincoln town budget.

Thank you for your consideration and your continued support.

Sincerely,

Shirley Ryan, Administrative Director

**(See Warned Article 17 for Social Agencies. Requested Amount \$650)**



**John Graham Shelter**

69 Main Street, Vergennes, VT  
(802) 877-2677 [www.johngrahamshelter.org](http://www.johngrahamshelter.org)

In 2017 with generous help from Addison County municipalities the John Graham Shelter:

- Provided more than 16,000 bed nights of food, shelter, services and hope to more than 300 people, many of whom were children
- Provided rapid rehousing to families at our own buildings in Vergennes, Middlebury and Bristol and at many scattered sites.
- Helped dozens of households find permanent housing and employment.
- Provided counseling, case management and support services that help people take the next step in their lives.

Today the face of homelessness is a young woman, striving to balance a job while caring for her young children. Nearly everyone we work with at John Graham is working. In Vermont, the number of homeless school-aged children increased making families with children one of the fastest growing segment of the homeless population. We see how homeless children are more likely to be sick, hungry, exposed to violence and at risk of school failure. John Graham Shelter provided more than 100 families with children this year. Now, in these difficult financial times, your ongoing support is needed more than ever.

Elizabeth Ready, for the Residents, Board & Staff of the John Graham Shelter.

**(See Warned Article 17 for Social Agencies. Requested Amount \$1,000)**

### **Open Door Clinic**

Increasing Access to Health Care  
100 Porter Drive, Middlebury, VT 05753  
(802) 388-0137 Fax: (802) 388-4498

Email: [odc@opendoormidd.org](mailto:odc@opendoormidd.org) [www.Opendoormidd.org](http://www.Opendoormidd.org)

The Open Door Clinic (ODC) is requesting an allocation of \$750 from the Town of Lincoln for the fiscal year 2018-2019 to be included in the Town Warning for the 2018 Annual Town Meeting. The allocation will be used to provide free health care to the uninsured and under-insured residents of Lincoln and Addison County in general. We are grateful for your ongoing support of our dynamic clinic; and it will be especially appreciated in this turbulent environment which has resulted in the loss of two significant grants.

**Our Mission:** The Open Door Clinic provides access to quality health care services, free of charge, to those who are uninsured or under-insured and who meet financial eligibility guidelines; services are provided in a compassionate, respectful and culturally sensitive manner until a permanent healthcare provider can be established.

**YTD Report:** Between January 1 and December 14, 2017, the clinic has provided 1,333 medical visits to 791 distinct patients, including 364 new patients. This represents a 19% increase in medical visits as compared to this time last year! Additionally, we have held over 32 dental clinics, and our hygienist and volunteer dentists have seen 93 patients over 517 procedures! **We have served seven (7) Lincoln residents through 2 medical visits, 1 dental visit, and 3 consults and case management services.**

**Volunteer Based:** As a free clinic, we cannot charge for any of our services and rely solely on the expertise and efforts of 128 volunteers to care for our patients. Our volunteers include our medical director, dental director, nurse practitioners and physicians, nurses, EMTs, PTs, nutritionists, pharmacists, medical interpreters, drivers and general volunteers. We provide chronic and acute care and refer our patients to a variety of specialists when needed.

**Help with Health Insurance:** This year, our highly knowledgeable insurance navigator has helped more than 251 individuals (through 952 interactions) learn about health insurance plans, and enroll in Vermont Health Connect. She is the only navigator left in Addison County and is available to meet with any member of our community – not only our patients. Her services are also free of charge.

Heidi R. Sulis, MPH, Executive Director

**(See Warned Article 17 for Social Service Agencies. Requested Amount \$750)**

**RSVP – Retired and Senior Volunteer Program**

79 Court Street, Suite 7, Middlebury, VT 05753

Contact: Lynn Bosworth, Program Coordinator

Telephone: (802) 388-7044 E-mail: [rsvpcadd@aol.com](mailto:rsvpcadd@aol.com)**Income and Expense:**

Total Income: \$188,017

**% of Total Income from All Sources**

Federal Taxes	54%
State Taxes	21%
Municipal Taxes	12%
Donations/Fundraising	4%
Grants (United Way)	9%
	100%

Total Operating Expense: \$188,932

**% Breakdown of Operating**

Fundraising	.5%
Facilities	7%
Salaries	79%
Office Expenses	7.5%
Programs	6%
	100%

**Brief Description of RSVP:**

RSVP is a volunteer management program which places volunteers in over 100 local non-profit organizations throughout Addison County in critical areas such as human services, elder care, health and education. RSVP oversees programs that include free Bone Builders osteoporosis prevention classes; Green Mountain Foster Grandparent Program; Warm Hearts/Warm Hands initiative; the Tax Program; and Days of Caring. RSVP also facilitates the Helping Hands Program which distributes needed staples to area food shelves. These programs strengthen communities through service and volunteering, and allow residents to stay healthy, engaged, and financially stable.

**Services Provided to Lincoln Residents:**

In FY'17, Lincoln residents took advantage of RSVP programs such as our free income tax return preparation services, and our free osteoporosis prevention classes located in Lincoln. In addition, any Lincoln resident who received assistance from a local service organization benefited from the work RSVP volunteers do. Examples include community members at risk of hunger who received free nutritious meals at meal sites where our members volunteer, or residents who received free transportation services from volunteers who drive for Meals on Wheels and ACTR. Days of Caring volunteers also completed needed projects at the Lincoln Library and the Lincoln Community School. Through RSVP, Lincoln residents volunteered 1,300 hours to support the community. In total, RSVP members volunteered 68,000 hours to 120 local social service agencies, libraries, schools, town offices and other non-profits. These volunteer contributions equaled \$1.6 million dollars in donated labor to our community.

We are requesting \$490 funding from the Town of Lincoln. Thank you.  
Lynn Bosworth, RSVP Coordinator Addison County.

**(See Warned Article 17 for Social Agencies. Requested Amount \$490)**

**Vermont Adult Learning - Addison**

Community Service Building, Suite 2  
 282 Boardman Street, Middlebury, VT 05653-8861  
 (802) 388-4392 Fax: (802) 388-4396 Email: [droberts@vtadultlearning.org](mailto:droberts@vtadultlearning.org)

Vermont Adult Learning offers a variety of learning opportunities to help adults achieve their education goals and enhance their quality of life. We work with each student to develop an individualized learning plan that includes, a transition to further education or employment. We offer GED testing, programs for completing a high school diploma, basic skills instruction in reading, writing, and math and classes for English Language Learners. Instruction is also available to students who need skill preparation for college or employment purposes.

We also offer WorkKeys certification, a nationally recognized career readiness certificates based on “real world” skills that employers look for in employees.

**Sources of Income/Expenses in Percentages – (Fiscal Year 2017)**

Sources of Income	\$437,883.00	Major Expenses	\$427,883.00
From Federal Taxes	9.25%	Salaries & Benefits	77.89%
From State Taxes	88.02%	Office expenses	1.66%
From Municipal Tax	2.47%	Facilities	8.78%
From Donations	0.26%	Programs	11.67%
From United Way	0.00%	<u>Other</u>	<u>0.00%</u>
<u>From Grants &amp; other</u>	<u>0.00%</u>		
TOTAL	100%	TOTAL	100%

Lincoln Residents Served: 1 Total Served Statewide 1780

We are grateful to the townspeople of Lincoln for supporting the services we provide.

Sincerely,  
 David Roberts, Regional Manager

**(See Warned Article 17 for Social Agencies. Requested Amount \$500)**

## **Vermont Department of Health**

### **The New Vital Records Law (Act 46) and What It Means for You**

The Vermont Legislature passed Act 46 in May 2017, which significantly changes the state laws that govern vital records –namely, birth and death certificates. The new law and rules will enhance the safety and security of birth and death certificates, provide better protection against misuse of these legal documents, and reduce the potential for identity theft. Additionally, the changes streamline the entire statewide system for creation, storage and tracking of birth and death certificates. Act 46 will impact anyone who seeks a copy of a Vermont birth or death certificate. **The changes go into effect on July 1, 2018.**

#### **The most notable changes are:**

Only family members (as defined in Act 46), legal guardians, certain court-appointed parties or legal representatives of any of these parties can apply to obtain a certified copy of a birth or death certificate. In the case of a death certificate only, the funeral home or crematorium handling disposition may apply for a certified copy.

An individual must complete an application and show valid identification when applying for a certified copy of a birth or death certificate.

An individual who refuses to complete the application or cannot provide valid identification will be ineligible and referred to the Vital Records Office.

Certified copies of birth and death certificates can be ordered from any town, not just where the birth or death occurred or where the person was a resident.

Certified copies will be issued on anti-fraud paper.

Access to noncertified copies (previously called “informational” copies) is not significantly changed by the new law or rules.

Marriage, civil union, divorce or dissolution certificate copies and processes are not affected by the new law or rules.

For text of Act 46, go to:

<https://legislature.vermont.gov/assets/Documents/2018/Docs/ACTS/ACT046/ACT046%20As%20Enacted.pdf>

**WomenSafe, Inc.**

24-hour Hotline: (802) 388-4205 or (800) 388-4205  
The Supervised Visitation Program @ WomenSafe: (802) 388-6783  
Business: (802) 388-9180 Fax: (802) 388-3438  
E-mail: [info@womensafe.net](mailto:info@womensafe.net) Web: [www.womensafe.net](http://www.womensafe.net)

Advocacy services are Free and Confidential

Last year **WomenSafe** staff and volunteers provided the following services:

- 4,142 in-person meetings and phone calls to 468 women, children and men who accessed services.
- Worked with relatives and caregivers of a total of 337 children affected by the violence in their lives.
- 433 supervised visits and monitored exchanges through The Supervised Visitation Program @ WomenSafe.
- WomenSafe's Transitional Housing Program funded through the Department of Justice's Violence Against Women Act (VAWA) has helped 40 families find and maintain secure, stable housing.
- The Training & Education Program reached 1,477 adults and youth through 171 presentations, trainings and community outreach events that covered healthy relationships, preventing child sexual abuse, sexual harassment and consent.
- Seventy-five community volunteers contributed 9,382 hours by providing services such as: staffing the 24-hour hotline, in-person office support, court accompaniment and administrative support.
- WomenSafe assisted Middlebury College in their response to stalking, dating and sexual violence by assisting with the training of on-campus volunteer advocates (MiddSafe).

**Lincoln:** WomenSafe provided direct services to at least **11\*** people including the parents of at least **3** children exposed to violence. This year we are requesting a town appropriation from Lincoln of \$1250.

\* For their safety some people accessing services do not share their town of residence.

Kerri Duquette-Hoffman, Executive Director

**(See Warned Article 17 for Social Service Agencies. Requested Amount \$1250)**

## **Board of Listers**

### **Definition of Terms and Calendar Activities**

According to the State of Vermont, Department of Taxes, Property Valuation and Review Lister's Handbook the Job Description is as follows:

The overarching responsibility of the Lister is assessment equality. Generally speaking, assessment use value data, voted exemptions, taxable value, exempt property value and reason for exemption, and property sales information. We are also charged with creating and maintaining accurate Current Use Program information and files.

### **The activities of the Listers follow the State of Vermont Lister's Calendar**

- |             |  |
|-------------|--|
| January 15  | Property Valuation sends lists of current parcels that have received preliminary approval for the upcoming tax year, we return the list with any corrections and comments by February 15 |
| February    | On the first Tuesday if there is no suit or appeal pending, Listers and Selectboard certifies the Grand List Book  |
| April 1     | Assessment Date. All parcels brought up to date regarding current value, construction completion, any additional building project, decks, garage or outbuildings and condition changes   |
| June 4*     | Abstract of Individual Lists can be lodged, information sent electronically to department of Taxes   |
| June 4*     | Change of Appraisal Notices sent by this date, each property that had any changes of record are notified by this date  |
| June 19*    | Grievances must be filed, property owner has the opportunity to grieve any changes and to clarify any information (within 14 days of Change of Appraisal Notices sent)                   |
|             | *Any property owner has the ability to file grievance of assessed value annually*  |
| June 30*    | Department of Taxes notifies Towns of Education Property Tax Rates   |
| July 2*     | Grievance Hearings end   |
| July 9*     | Results of Grievance mailed  |
| July 25     | Latest Grand List can be lodged. Deadline for Filing Appeal to BCA is 14 days from mailing of results, BCA hearings begin 14 days after last date allowed for filing appeal notice.      |
| August 15   | Copy of Grand List, Form 411 (abstract of grand list) and Form 427 (statement of Taxes assessed) due at Department of Taxes  |
| September 1 | Applications for Current Use Program due at Department of Taxes  |

December 1 Last update and changes to Homestead Declarations

**Coefficient of Dispersion (COD)**

The coefficient of dispersion is a measure of equity. It shows how fairly distributed the Property assessment is within a town. A high COD (above 20%) means that many taxpayers are paying more than their fair share and many are paying less. If a town's COD is higher than 20%, a town is required to reappraise. The COD is the average of the absolute deviations of each sales ratio from the median ratio divided by the median ratio.

**Common Level of Appraisal (CLA)**

The common level of appraisal is the education property value (listed value) divided by the equalized education property value. Vermont law requires property to be assessed at 100% of the fair market value. If the CLA falls below 80%, a town is required to reappraise.

**Grand List**

One percent of the listed value established by the local assessing officials. The municipal grand list is the value used to raise municipal funds. The Education Grand List values are used to raise statewide education funds. The Grand List includes any personal property taxable at the local level (in Lincoln this is only Comcast property), and excluded locally voted exemptions (this includes Lincoln Co-op Preschool and the voted increase of the Veterans Exemption from \$10,000 to \$40,000). Properties subject to local stabilization agreements are included at their stabilized values.

**Report of Board of Listers**

The Listers office sadly bid farewell to Dave Harrison, Dave and Mary relocated to Wells Maine in July. Dave served many years and always with good humor and was a respectful and kind addition to the office. The Board of Listers is made up of 3 board members. If you have an interest in property valuation and statutory regulations please consider serving the community in the open position. Please contact us at [Listers@LincolnVermont.org](mailto:Listers@LincolnVermont.org) for information.

Each year the Department of Taxes, Property Valuation and Review conducts an annual Sales Equalization Study. The Sales Study is used to equalize the Education Grand List statewide. The Equalization results for FY2017 were CLA of 107.22 and a COD of 12.54. The statistical results for Lincoln are relatively stable, however they will need to be addressed in the near future. The CLA is showing that the assessed values in Lincoln are 7.22% over market value on average. Different property types and classes have different sales to assessment ratios.

The last Town Wide Reappraisal was in 2010. The data is fairly reliable, but will need to be updated as part of the next Town Wide Reappraisal. There are a limited number of contractors engaged in Reappraisal work and the schedules are tight, but it is



something we will need to begin in the next 3-4 years. Each year the State pays to the town a per parcel payment for reappraisal. The revenue is held in the Reappraisal Reserve Fund, so we will have adequate funds available for the project.

The Listers are in the office on Tuesdays, generally between 8am and 11am, we meet as the job requires the rest of the week. If you would like to meet with the Lister's please feel free to call the office (802)453-2980 and schedule an appointment or to let us know you will be coming in, so we are sure to postpone any site visits. The Listers can frequently be found on the roads of Lincoln doing site inspection, measuring buildings and additions, checking for changes, determining accurate land grade and double checking the accuracy of our records. The Listers maintain a paper file for each parcel, we also maintain computer records of all those files. The Listers are responsible for updating all property transfers.

We have budgeted annually for Tax Map updates, the update project has been delayed for the past few years due to a new program with the Agency of Transportation, Property Valuation and Review and the Vermont Center for Geographic Information. The goal of the joint project is to create a system for uniform Tax Mapping projects statewide. There will be some financial assistance with the mapping project for the first data update, (which will update the mapping data for 5 years) but the contract must be part of the state program, so we are in the queue for the 2<sup>nd</sup> year of the program. The 1<sup>st</sup> year contracts are underway and hopefully we will start our contract in the fall of 2018. The State financial assistance for the project requires a 99% minimum reconciliation with Grand List data, so there will be an increased workload to achieve that requirement.

With the everchanging requirements from the Department of Property Valuation and Review, the statutory calendar remains changeable. The Listers are responsible for Homestead Declaration, State Education payments, the new Current Use information electronic download, (the new Current Use applications are now available online in an electronic download format at [www.tax.vermont.gov](http://www.tax.vermont.gov)) and the Revised Tax Bills going out until the end of December along with the regular duties of the office.

**The State Homestead Declaration is required to be filed each year. The filing due dates, eligibility and process information can be found at the State of Vermont Department of Taxes.**

Respectfully submitted,  
Lisa Truchon  
Dan Adam

## TOWN OF LINCOLN

### Computation of FY2018 Tax Rate

	Grand List	Taxes to be Raised	Tax Rate	Notes
<b>Municipal:</b>				
General Fund:				
Selectboard Request (Article 6)		\$ 278,575		(1)
Separately Warned Articles (9 thru 16)		137,506		(1)
Less: Est. Current Use to be received from the State		(93,387)		(2)
Net General Fund	1,754,973	\$ 322,694	0.1839	
Highway Fund:				
Selectboard Request (Article 5)		763,137		(1)
Total Highway Fund	1,754,973	\$ 763,137	0.4348	
Exempt Properties	1,754,973	\$ 2,325	0.0013	(5)
<b>Total Municipal Taxes to be Raised</b>		<b>\$ 1,088,156</b>	<b>\$ 0.6200</b>	
<b>Education:</b>				
Education Homestead Tax			1.5710	(3)
Education Non-Residential Tax			1.4316	(4)

## Notes:

- (1) Articles voted at Town Meeting on March 6, 2017
- (2) Estimated amount to be received from State of Vermont for property enrolled in the Current Use program.
- (3) Tax Rate calculated by the Vermont Department of Taxes by multiplying the base homestead tax rate of \$0.99 by the school district spending adjustment and dividing the result by 107.22% (the Common Level of Appraisal for the Town of Lincoln).
- (4) The Vermont Department of Taxes calculates the rate by dividing the Non-Residential Tax rate of \$1.535 by the Common Level of Appraisal for the Town of Lincoln.
- (5) The Lincoln Cooperative Preschool has been voted exempt from property taxes by the Town, but the State of Vermont doesn't recognize the exemption relative to the Education Non-Residential Tax. This tax covers the Education Non-Residential Tax on this exempt property.

**Town of Lincoln Grand List 2017**

Form 411 - Town Code 354 as of 12/30/17

(Taxable value includes only those values used when issuing tax bills.)

Real Estate	Count	Taxable Municipal LV	Taxable Education LV Homestead	Taxable Education LV NonResidential	Taxable Total Education LV
Residential I	283	59,562,900	48,701,900	10,861,000	59,562,900
Residential II	250	103,890,700	62,723,700	41,167,000	103,890,700
Mobile Homes-U	3	114,500	21,500	93,000	114,500
Mobile Homes-L	37	4,420,500	2,924,400	1,496,100	4,420,500
Seasonal I	13	781,300	0	781,300	781,300
Seasonal II	26	5,675,200	101,700	5,573,500	5,675,200
Commercial	7	1,527,400	0	1,527,400	1,527,400
Commercial Apts	0	0	0	0	0
Industrial	0	0	0	0	0
Utilities-E	1	2,555,900	0	2,555,900	2,555,900
Utilities-O	1	14,800	0	14,800	14,800
Farm	0	0	0	0	0
Other	0	0	0	0	0
Woodland	8	1,852,300	0	1,852,300	1,852,300
Miscellaneous	96	10,576,700	99,900	10,476,800	10,576,700
<b>TOTALS</b>	<b>725</b>	<b>190,972,200</b>	<b>114,573,100</b>	<b>76,399,100</b>	<b>190,972,200</b>
PP Cable	1	363,105	0	363,105	363,105
Machinery and Equipment	0	0			
Inventory	0	0			
<b>Total Taxable Property</b>		<b>191,335,305</b>	<b>114,573,100</b>	<b>76,762,205</b>	<b>191,335,305</b>
Misc Contracts		756,805		231,300	231,300
Current Use Exemptions		15,696,100	5,456,900	10,239,200	15,696,100
Veterans Exemptions		80,000	20,000		20,000
<b>Total Exemptions</b>		<b>16,532,905</b>	<b>5,476,900</b>	<b>10,470,500</b>	<b>15,947,400</b>
<b>Total Municipal Grand List</b>		<b>1,748,024.00</b>			
<b>Total Education Grand List</b>			<b>1,090,962.00</b>	<b>662,917.05</b>	<b>1,753,879.05</b>

Non-Tax 19 Non-Tax Parcels are not included on the 411  
 Total Municipal and Education Grand List expressed as Mill Rate

**TOWN OF LINCOLN  
STATEMENT OF TAXES RAISED  
FOR FISCAL YEAR 2017**

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## Grand List:

Real Estate	\$ <u>1,753,783</u>
-------------	---------------------

## Taxes and Penalties Assessed:

Residential Education (\$1,096,251.00 x \$1.5309)	\$ 1,678,251
Non-Residential Education (\$660,768.18 x \$1.4721)	972,717
Voted Exemptions (\$1,753,783.00 x \$0.0014)	2,455
Late Filing Homestead Penalties	1,585
General Fund (\$1,753,783.00 x \$0.1621)	284,288
Highway Fund (\$1,753,783.00 x \$0.4427)	776,400
Total Billed	\$ <u>3,715,697</u>

## Taxes and Penalties Accounted For:

Collections	\$ 2,967,005
State Payments	595,493
Delinquent Taxes to Tax Collector	153,199
Total	\$ <u>3,715,697</u>

## Allocation of Taxes and Penalties:

General Fund	\$ 295,130
Highway Fund	775,352
School Fund	2,645,215
Total	\$ <u>3,715,697</u>

## **Report of the Duly Elected Lincoln Delinquent Tax Collector**

The current delinquent tax total due the town as of January 21, 2018, is \$50,186.94 and consists of 12 delinquent taxpayers whose names are listed below. Back in the “olden” days when the State started offering assistance to tax payers, checks were issued to the individual. Unfortunately sometimes that money did not get to the town’s coffers. A few years ago, the State started issuing the tax equalization checks directly to the towns. The amount of the state assistance is determined using a formula with information from a person’s tax return and the amount of property tax due. There has been concern that disclosing the amount of the State’s assistance to the property tax payer would disclose very personal financial information. Due to a Supreme Court ruling on this issue, we publish the list of names of those persons who owe the town delinquent tax dollars but not the individual amounts. Our goal is to keep Lincoln citizens informed but also to protect the privacy of those owing taxes to the town.

Those owing delinquent taxes to the Town of Lincoln are: Amy Benfield, Randy Brown, Joan & Bruce Cobb, Estate of Herman Cooper, Robert Kirchoff, Patrick Malone, Tara Mayo, Thomas McKean, Shelley Solworth, Elizabeth Tenney-Sorrell, Andrew Tobey and Wilder and Willow Wheelock. .

We scheduled tax sales in early December and they were either paid up or are working a legal agreement with the Town. I anticipate that we will have a few properties go to sale this spring. Although, it is a difficult process, it is best for the town and for the taxpayer to keep current with their obligations. **Consequently, please be advised that if you owe two years of taxes as of the end of March 2018, your property will be referred for tax sale.**

I would like to remind people how the penalty and interest are assessed since we pay taxes twice a year. Those people who did not or could not pay all of their **October 12, 2017** installment of their taxes are not declared officially “delinquent” until **March 14, 2018**. Consequently there are no 2017-2018 delinquent taxes on the current list. I will receive the 2017-2018 Delinquent Tax Warrant from the Town Treasurer by **late March of 2018**. The 8% penalty will be assessed on all outstanding taxes due at that time. However, since 10/12/17, the Town has assessed half of 1% per month interest on the tax installment which was due on 10/12/17 and has not been paid since then. That same half of 1% interest on the tax (only) will continue after **March 14, 2018** until the tax is paid in full. Again, the 8% penalty on all late 2017-2018 property taxes will be assessed around **March 14, 2018**.

Feel free to contact me with questions at any time.

Respectfully Submitted by the duly elected Collector of Delinquent Taxes

Nancy Stevens  
[nstevens@gmavt.net](mailto:nstevens@gmavt.net)

453-4294

**TOWN OF LINCOLN**  
**STATEMENT OF CHANGES IN DELINQUENT PROPERTY TAXES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Total</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Balance, July 1, 2016	\$ 73,877.04	\$	\$ 53,778.07	\$ 20,098.97
Add: Delinquent Taxes to Tax Collector	153,198.94	153,198.94		
Total Balance & Additions	\$ <u>227,075.98</u>	\$ <u>153,198.94</u>	\$ <u>53,778.07</u>	\$ <u>20,098.97</u>
Deduct:				
Collections	\$ 154,700.46	\$ 115,702.06	\$ 30,668.16	\$ 8,330.24
Total Deductions	\$ <u>154,700.46</u>	\$ <u>115,702.06</u>	\$ <u>30,668.16</u>	\$ <u>8,330.24</u>
Balance, June 30, 2017	\$ <u><u>72,375.52</u></u>	\$ <u><u>37,496.88</u></u>	\$ <u><u>23,109.91</u></u>	\$ <u><u>11,768.73</u></u>

## **Town Meeting Procedures – Town Moderator**

1. ROBERT'S RULES OF ORDER are the basic rules of order for this meeting except where Vermont Law takes precedence. (MH – Prologue) You cannot change Vermont State Law, but you can change Robert's Rules with a 2/3 vote if you desire. MH (3a) – State Law vs. Robert's Rules.
2. An article must be MOVED and SECONDED by the body, then RESTATED by the Moderator before it is under consideration and debate on the article may begin. RRO Page 38 Line 17
3. ARTICLES may have only ONE AMENDMENT at a time ASSOCIATED with them, and AMENDMENTS TO AN ARTICLE, likewise, may have only ONE AMENDMENT at a time associated with them. RRO Page 126 Line 26, MH – Motions (6)
4. AFTER YOU'VE SPOKEN once on a particular article, you will not be recognized a second time during discussion on that article or amendment until all other voters who wish to speak on the issue for the first time are given an opportunity to do so. RRO Page 375 Line 20
5. DIVISION OF THE HOUSE can be requested by one voter before or after a voice vote. Vermont State Law provides for a PAPER BALLOT vote on the REQUEST OF SEVEN VOTERS unless the town has made other arrangements, again, before or after a voice vote, or after a division of the house. This means that the Moderator could ask for a voice vote and declare the motion passed. Someone could immediately request division of the house. The Moderator then must require a vote by show of hands or rising, and the Moderator would declare the motion passed. Someone could immediately request a paper ballot, and the Moderator would then have to honor this request if the number of people asking for the paper ballot meets minimum requirements. MH – (5) Voting, 17 V.S.A 55 §2658
6. DEBATE MAY BE CUT OFF by a motion to Call the Question and a two-thirds vote to do so. MH (6d) – Motions
7. All motions, remarks and discussion must be ADDRESSED TO THE MODERATOR. I will do my best to recognize you in the order that you have raised your hands. You must be recognized to speak, even to "Call the Question". After being recognized, please stand up, then give your name, and speak in a loud voice so that your comments may be heard by everyone. RRO Page 380 Line 16
8. Vermont State Law prohibits consideration of articles that have NOT BEEN WARNED. This means you cannot take binding action under the article "Other Business", and you can't amend warned articles such that they would deal with business that hasn't been warned. MH (13) – Other Business, 17 V.S.A 55 §2660(d)
9. RECONSIDERATION of an article is allowed by Vermont State Law until a point is reached where another article is under consideration. This means that if you have voted down an article, a motion can be made to reopen consideration of this article by a person on the prevailing side (Yes, I need to ask...). However, once I have placed another article before you, no more action can be taken regarding the article at this meeting. MH (3) – State Law Versus Robert's Rules - Reconsideration, RRO Page 304, 17 V.S.A 55 §2661
10. My role, as moderator, is to help you ACCOMPLISH THE BUSINESS you intend to do. Please raise your hand and ask questions;

Will Sipsey  
Town Moderator

## Town of Lincoln Minutes

### Annual Town Meeting and Town School District Meeting

**Called to order at:** 6:04 p.m.

Audio recording folder A 23/23

Hearing no objection, we heard reports from our State Representatives Baser and Sharpe. Fred Baser is on the House Ways and Means Committee. Some of the issues being worked on include how to pay for clean water initiatives, an immigration bill, sexual abuse cases statute of limitations, and siting of communication towers. Dave Sharpe is currently the Chair of the Education Committee and they are working on proposed changes to the education fund, and looking at better ways to manage our education spending. Fred and Dave took questions until 6:25 p.m.

Moderator, Will Sipsey, reminded people to turn cell phones off and reviewed the rules of the meeting.

The legal voters of the Town of Lincoln and the Town School District of Lincoln are hereby warned and notified to meet at Burnham Hall on Monday, March 6, 2017 at 6:00 p.m. to discuss and transact business, and on Tuesday, March 7, 2017 at Burnham Hall, the polls to open 7:00 a.m. to 7:00 p.m. for voting by Australian ballot.

**Agenda for Meeting at Burnham Hall on Monday, March 6, 2017 at 6:00 p.m.**

**Article 1 To elect all town officers as required by law, by Australian ballot, voting to be held at Burnham Hall, polls to be open from 7:00 a.m. until 7:00 p.m., Tuesday March 7, 2017.**

*No action needed. None taken.*

**Article 2 To act upon the reports of the Town Officers and the Town School District Officers as submitted by the Town Select Board.**

*No action required. **Discussion:***

- *Elwin Isham asked about a \$45,000 expenditure for recycling in the Capital Equipment Reserve Fund on page 20 of the Town Report. Selectman, Bill Finger explained that our previous agreement with Casella Waste Management for hauling trash and recyclables from the Transfer Station had to end due to a large increase in hauling fees. The Selectboard decided to enter an agreement with Moose Recycling instead. The Town purchased two trailers, one for the trash and one for recyclables. For the next five years, Moose will pay all the tipping fees. Elwin Isham interrupted Bill's explanation, and objected to the source of funding. Moderator Sipsey ruled Elwin out of order for not being recognized to speak. **Elwin Isham asked permission from the voters to suspend the rules of the meeting, to allow him to continue debating with Bill Finger. A second was made from the back of the room. By division of the house, the motion failed** to allow debate from Elwin. A head count was not taken due to an overwhelming obvious objection to the motion, yielding more than the two thirds required.*
- *Lisa Truchon asked if Bill Finger could continue his explanation about the trailers. Bill Finger concluded that the Selectboard decided to borrow money from the Capital Equipment Reserve Fund and pay it back over five years. The whole purpose of this*



*was to try to keep fees steady for users of the Lincoln Transfer Station, and to limit the overall cost to the Town for providing this service.*

- Owen Farnsworth expressed concern that when he called the Supervisory Union Office with questions about items in the annual school report, and he could not get answers because the Financial Officer was out of the office on vacation. He suggested that this was not good timing just before town meeting.*
- Elwin Isham emphasized that money appropriated for the Highway Fund should only be used for highways.*
- Rev. David Wood called attention to page 13 where deaths and burials are listed. David specifically mentioned Harold Purinton, a lifelong resident of Lincoln, and Ken Zeno a member of our road crew for many years. David also pointed out that tonight we are serving as stewards of our community for the new babies born and the married couples who were also listed in the report.*

**Article 3**      **Shall the Town authorize the payment of real property taxes to the Town Treasurer, in two equal installments, with the due dates being the second Wednesday of October [October 11, 2017] and the second Wednesday of March [March 14, 2018], per 32 V.S.A. 4871?**

**Motion:** Claude Rainville **Second:** Mari Cordes **Discussion:** none **Article 3 passed by voice vote.**

**Article 4**      **Shall the Town collect interest on overdue taxes from the due date of each installment in the amount of .5% (1/2 of 1%) per month or fraction thereof, in accordance with 32 V.S.A 4873?**

**Motion:** Mark Mulqueen **Second:** Alison Parker **Discussion:** none **Article 4 passed by voice vote.**

**Article 5**      **Shall the voters authorize a total Highway Fund expenditure for operating expenses of \$1,023,935 of which \$763,137 shall be raised by taxes and \$172,482 by non-tax revenues and \$88,316 is surplus revenue?**

**Motion:** Paul Forlenza **Second:** Linda Daybell **Discussion:**

- Selectboard Member, Paul Forlenza introduced the Selectboard Members and the areas they focus on: James Needham, safety, check warrants and invoices; Oakley Smith, environment and energy; Will Sipsey, roads and Highway Fund; Paul Forlenza, budget and finance; Bill Finger, personnel, administration, the key person making the new town office happen, and everything else. Paul gave an overview of the proposed highway and general fund budgets which together, are up by 3.1% from last year. Highlights included that health care premiums, property and liability insurance, roadside mowing, equipment maintenance, computers and software, and capital equipment fund went up. Items decreasing were insurance for Burnham Hall, elections, road crew overtime, equipment rental, transfer station, and contractual services. The estimated total net tax increase for both highway and general funds is estimated to be 0.4%, due to an increase in surplus.*
- A question was asked about road salt and whether we are using the least corrosive option. Moderator Sipsey asked Jim Dumont to serve as temporary moderator so he could address the question as a Selectboard member. Will indicated that corrosive*

*properties of the salt we use are unknown, but we purchase in bulk through a cooperative agreement with the VT Agency of Transportation.*

- *Bill Finger pointed out that the State has used calcium chloride brine, which is very corrosive compared to sodium chloride. Middlebury College experimented with using molasses to melt snow.*
- *Tina Scharf, Conservation Commission Chair stated that use of salt on roads is a topic they want to look into. If anyone wants to get involved, please contact her.*
- *Nate Gusakov asked a question about our constable. Moderator Sipsey reminded him that we are discussing highways, and the constable is part of the General Fund.*

**Article 5 passed by voice vote.**

**Article 6**     **Shall the voters authorize a total General Fund expenditure for operating expenses of \$336,950 of which \$278,575 shall be raised by taxes, \$36,434 by non-tax revenues and \$21,941 is surplus revenue?**

**Motion:** Paul Forlenza **Second:** Barb Rainville **Discussion:** none **Article 6 passed by voice vote.**

**Article 7**     **Shall the voters authorize the Select Board to use a sum from the Town Capital Plan Fund Balance not to exceed \$ 75,000 for the purpose of making necessary improvements to make the old Town Shed located at 593 East River Road suitable for use as “cold storage” for town highway equipment and supplies?**

**Motion:** Ken Pohlman **Second:** Ilana Brett **Discussion:**

- *A question was asked whether any environmental studies were done on the old town garage property. Oakley Smith replied that yes, Lincoln Applied Geology monitored the property, and with State guidance, has signed off on its current status. There is still potential for contamination and the Town’s liability never sunsets if it comes up.*
- *This Selectboard thinks it is in our best interest to keep the property. The building was reviewed by an engineer, and the result was a finding that the building is in decent shape and can be rehabilitated for less than building a new cold storage space for the highway department.*
- *Tina Scharf asked if we would be storing things which could contaminate the river, such as salt or fuel? Oakley indicated that things like the excavator or older truck may be stored there.*
- *Question: Is this \$75,000 part of the budget or in addition to the proposed budget? Bill Finger answered that the Capital Plan on page 19 of the Town Report has a fund balance for the “New” Town Garage. The Selectboard is proposing a one-time use of \$75,000 from that fund. Each year we transfer money into that fund. Paul Forlenza clarified that this item is included in the budget.*
- *Question: if approved, would this trigger another environmental review? Bill Finger indicated that the State of VT has already signed off on an okay to go ahead with the proposed project, seeing no immediate problems. No major excavation would be needed to do this project.*
- *Question: If something from this work triggers a need for environmental remediation, what would be the cost? What is “Plan B” if this article does not pass? Oakley Smith pointed out that the building either needs fixing or tearing down. Permitting is already available for what needs to be done, and the Selectboard feels we can accomplish what is needed for \$75,000 or less.*

- A question was asked about flooding. How did this property fare after tropical storm Irene? Bill Finger answered that the building is on a stone embankment, and is not in the flood plain.
- Treasurer, Lisa Truchon, pointed out that we transfer \$75,000 to this fund each year (see page 19 of the town report), which is not specifically earmarked for this project.
- More discussion about selling the property, moisture concerns being near the river, whether vehicles really need to be under cover, cost of rehabilitation vs. building new, reclaiming the site.
- Russell Comstock offered to donate some timbers from his property to be used in this project if it would help.

**Jan Buker called the question. Linda Daybell seconded. Passed by an obvious division of the house, no count taken. Article 7 as warned, passed by voice vote.**

### **Announcements:**

- On February 27<sup>th</sup>, a public meeting took place regarding a proposal to install a shooting range at the Cobb Hill Road sand pit. The VT Dept. of Fish and Wildlife is working with the U.S. Forest Service on this. More public meetings are ahead about this.
- Sally Ober thanked David Wetmore, for his more than 20 years of service as a Justice of the Peace for our town.
- Reminder that property taxes are due on Wednesday, March 8.
- Will Sipsey thanked the Town Office Building Committee for all the work they did to complete our beautiful new Town Office building, especially Bill Finger for the amount of work done.
- Dick Nessen recognized our Librarian, Debi Gray, who will be retiring this year.

## **RECESS TOWN MEETING; OPEN TOWN SCHOOL DISTRICT MEETING**

**Time: 7:51 p.m.**

## **ADJOURN TOWN SCHOOL DISTRICT MEETING; RE-OPEN TOWN MEETING**

**Time: 9:07 p.m.**

### **Article 8 Shall the Town authorize the Agent to deed property?**

**Motion:** Barb Rainville **Second:** David Wood **Discussion:** none. **Article 8 passed by voice vote.**

### **Article 9 Shall the Town of Lincoln vote to appropriate the sum of \$5,000 to help support the Lincoln Cooperative Preschool?**

**Motion:** Greg Vitercik **Second:** Sally Taylor **Discussion:** none. **Article 9 passed by voice vote.**

### **Article 10 Shall the Town of Lincoln vote to appropriate the sum of \$44,000 in support of the Lincoln Library?**

**Motion:** Sally Taylor **Second:** Dick Nessen **Discussion:** none. **Article 10 passed by voice vote.**

**Article 11** Shall the Town of Lincoln vote to appropriate the sum of \$2,000 to help support Lincoln Sports, Inc.?

**Motion:** Jared Buker **Second:** Patty Schoenhuber **Discussion:** none. **Article 11 passed by voice vote.**

**Article 12** Shall the Town of Lincoln vote to appropriate the sum of \$55,896 to the Lincoln Volunteer Fire Company?

**Motion:** Bill Finger **Second:** Mari Cordes **Discussion:** none. **Article 12 passed by voice vote.**

**Article 13** Shall the Town of Lincoln vote to appropriate the sum of \$7,500 to Bristol Rescue?

**Motion:** Dick Nessen **Second:** Ilana Brett **Discussion:** none. **Article 13 passed by voice vote.**

**Article 14** Shall the Town of Lincoln vote to appropriate the sum of \$5,000 to the Lincoln Cemetery Association?

**Motion:** Barb Rainville **Second:** Scott Bernoudy **Discussion:** none. **Article 14 passed by voice vote.**

**Article 15** Shall the Town of Lincoln vote to appropriate the sum of \$200 to the Lincoln Conservation Commission for the purpose of invasive species control?

**Motion:** Tina Scharf **Second:** Dick Nessen **Discussion:**

- Tina Scharf explained that she wants to start an annual event, similar to Green Up Day, where we get everyone to help out with removing poison parsnip and wild chervil from our roadsides.
- **Steve Buker made a motion to increase this budget by \$200, for a total of \$400. James Needham seconded. Some discussion for and against the amendment. The amendment passed by voice vote.**

**Article 15 as amended:** ***Shall the Town of Lincoln vote to appropriate the sum of \$400 to the Lincoln Conservation Commission for the purpose of invasive species control, passed by voice vote.***

**Article 16** Shall the Town of Lincoln vote to approve the following agency requests?

\$ 1,250	Addison County Home Health and Hospice, Inc
200	Addison County Restorative Justice Services
1,300	Addison County Parent/Child Center
600	Addison County Readers
400	Addison County River Watch
1,170	Addison County Transit Resources
500	Addison County Economic Development Corporation
2,500	Bristol Recreation Department
1,100	Age Well (CVAA)

750	Comm. Health Svcs of Addison Cty – Open Door Clinic
1,600	Counseling Service of Addison County, Inc.
700	Elderly Services, Inc
2,000	HOPE (ACCAG)
250	Homeward Bound
650	Hospice Volunteer Services
1,000	John W Graham Emergency Shelter
490	Retired Senior Volunteer Program
500	Vermont Adult Learning
1,250	WomenSafe
<b>\$18,210</b>	<b>Total</b>

**Motion:** Jan Buker **Second:** Mike Fisher **Discussion:** Bill Finger made a motion to amend this motion by removing the \$500 from the Addison County Economic Development Corporation (ACEDC). Sally Taylor seconded. Discussion on the amendment: Bill Finger explained the reason for this amendment is that the ACEDC is a quasi-public organization and the board meetings are held in private and are not open to public input. The director was recently elected to the legislature and the State provides a good portion of funds for these initiatives. His concern is that there is potential for the Executive Director of ACEDC to have a conflict of interest in decision making. Bill stated that he doesn't disagree with the mission of ACEDC, but they need to be responsive to the people who are funding them. Bill emphasized that he is speaking as an individual, and not on behalf of the Selectboard on this matter. **The amendment passed, by voice vote. Article 16 as amended, strikes the entire seventh line in the above chart and changes the total at the bottom of the chart to \$17,710. Article 16 as amended, passed by voice vote.**

#### **Article 17 To transact any other legal and proper business when met.**

- Bill Finger expressed sincere thanks to Greg Vitercik and Rhonda Hutchins for all the great work they did in putting the Town Report together.
- Will Sipsey thanked Mark Mulqueen for taking care of setting up the sound system for town meeting.
- Will Sipsey announced the Burnham Music Series event coming up on Saturday night here, featuring our own Nate Gusakov with Patrick Fitzsimmons.
- Will Sipsey thanked Aine Alexander and Casey Ober for being our microphone runners during town meeting again this year.
- Ann Kensek thanked the Town for their generous support of CSAC (Counseling Service of Addison County). This makes a difference in the lives of people needing support.
- Mari Cordes had handouts regarding health care and VT minimum wage, please fill them out and hand back to her.
- Paul Forlenza expressed pride that we have a functional democracy here in our town.

**Meeting adjourned at 9:27 p.m.**

*Minutes respectfully submitted by Town Clerk, Sally Ober*

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*Approved by Moderator, Will Sipsey*

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*Approved by Selectboard Chair, Bill Finger*

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## MINUTES 2017 ANNUAL MEETING LINCOLN TOWN SCHOOL DISTRICT

**The meeting was called to order at: 8:02 p.m. by School Moderator, Will Sipsey.**

The legal voters of the Town School District of Lincoln, Vermont are hereby warned and notified to meet at Burnham Hall on Monday, **March 6, 2017** at 6:00 PM to discuss and transact the following business. Article 2 requires a vote by Australian Ballot to take place on Tuesday, **March 7, 2017** at Burnham Hall between 7:00 AM and 7:00 PM.

**ARTICLE 1. To establish salaries for the Town School District Officers for the ensuing year.**

**Motion:** Rebecca Otey **Second:** Dick Nessen **Discussion:** none **Passed** by voice vote.

**ARTICLE 2. To elect all Town School District Officers for the ensuing year by Australian ballot.**

*No action needed. None taken.*

**ARTICLE 3. Shall the voters of the Lincoln Town School District approve the school board to expend \$2,101,791, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$16,957 per equalized pupil.**

**Motion:** Rebecca Otey **Second:** Paul Forlenza **Discussion:** School Board member, Rebecca Otey, introduced board members Scott Bernoudy, Mary Beth Stilwell, Ari Kirshenbaum, and Christie Sumner, also present were Superintendent, Patrick Reen and Lincoln Community School (LCS) Principal, Tory Riley. Rebecca Otey served as a spokesperson for the school board at this meeting and also responded to most of the questions listed below. Rebecca summarized that LCS is still very successful and is not facing a drop in enrollment. Many enrichment opportunities happen at LCS, thanks in part to the "Friends of LCS" organization, which helps fund activities such as the annual cultural study and cross-country skiing trips in the winter. Rebecca reminded voters that the Act 46 resolution passed in November, creating a new school board for the 5-town area. The new board members have already been elected and have begun meeting. Right now, we are in a transition phase, preparing for the new board to take over on July 1, 2018.

Rebecca Otey continued to explain primary factors in this year's proposed budget:

1. For the past several years, the board has had to keep spending low and held off on certain things to avoid penalties for going over state imposed budget cap increases.
2. There has been a decrease in student enrollment at Mt. Abraham and some of the surrounding 5-town schools. We also pay a portion of the Mt. Abraham budget, so this shift has impacted the LCS budget.
3. There have been declines in State and Federal funding through grants. We've lost that revenue, but also don't want to take away that programming from students.
4. Student needs are not stagnant. The board has identified places where we desire improvements such as nursing, literacy, mentors, and the capital reserve fund. A chart

on page 33 of the Town Report compares expenses and revenues from FY16 through FY18.

5. Rebecca identified a change in how our contributions to the Supervisory Union portions of the budget are calculated. Now the amount is based on an Average Daily Membership (ADM) model. This switch has cost us about \$2,200 this year.
6. A renegotiated transportation contract resulted in an increase in cost.
7. This year's projected 3.77 cent tax increase is the second lowest increment of all the 5-towns.

**Questions:**

- What Federal and State Grants were lost? Rebecca indicated that grants for support staff and a literacy interventionist were lost. Also a variety of programs for special education resources are drying up.
- Question about a Current Reality chart shown on page 32 of the Town Report: What is meant by "enough" in quotes, referring to music, art, and physical education? What are the time and space constraints mentioned? Rebecca Otey responded that the school's multipurpose room is the place where time and space constraints mostly occur. This one room is used for a music room, gymnasium, lunch room, and a multi-use meeting/performance space. Given all these scheduled uses, LCS is doing well at making sure they all get "enough" time.
- Question about the 9.7% increase in budget spending, why? Rebecca pointed out that in this year of transition to a new school board, the current LCS board wanted to be sure to address the emotional, special education, and poverty needs of the students as much as possible, while recognizing that their job is to make education fiscally responsible.
- Questions about how the Potato Hill Park and Playground mentioned on page 30 of the Town Report will be paid for. Rebecca responded that there has already been about \$35,000 in donations received, a \$100,000 Land and Water Conservation Fund Grant, and more donations of money, materials, or labor will be sought to complete the project. \$7,000 was spent from the school budget capital improvement fund so far, on design and engineering plans. A response to a question of why we need this is that the current play structure is 25 years old, the new structure would be accessible to students of all abilities, and we would gain a regulation baseball and soccer field for the younger students, outdoor theater, accessible trails, and river access. This is an area to be used by all people in our community, not just students. There are many components to the project, whether they are all completed will depend on the final estimates and donations.
- Comments and discussion about the economic diversity in our town, and concerns that taxes will make it difficult for people to live here or sell their homes. Rebecca responded that budgets are prepared very carefully, but the school board asks voters to please give input at the time that budgets are being formed in the fall, not waiting until after they are fully published and the details are sorted out.
- Comment on page 33 of the town report shows that expenses have gone down since last year, but so have revenues. Rebecca confirmed this is correct.

**Article 3 as warned, passed by voice vote.**



**ARTICLE 4.** To see if the voters of the Lincoln Town School District will authorize the Lincoln Town School District Board of Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenue for the school year, as provided in 16 V.S.A. '562 (9).

**Motion:** Barry Olson **Second:** Barb Rainville **Discussion:** none **Article 4 passed by voice vote.**

**ARTICLE 5.** To transact any other legal and proper business coming before said meeting.

**Discussion:**

- Brian McDonough thanked the school board for being so prepared and well spoken. In honor of the late Harold Purinton, he wanted to register a protest of the Marxist values being taught at our local schools.
- Mary Beth Stilwell noted that this may be the LCS School Board's last annual meeting before all the voters.
- Mari Cordes asked for a point of order, for the Moderator to restate Article 5, which he did.

Tina Scharf made a ***motion to adjourn***, Ilana Brett ***seconded***, ***passed by voice vote.***

***Adjourned at 8:55 p.m.***

Minutes respectfully submitted by Clerk, Sally Ober \_\_\_\_\_

Approved by School Moderator, Will Sipsey \_\_\_\_\_

Approved by School Board Chair, Rebecca Otey \_\_\_\_\_

**Town of Lincoln**  
**WARNING**  
**Annual Town Meeting and Town School District Meeting**

The legal voters of the Town of Lincoln and the Town School District of Lincoln are hereby warned and notified to meet at Burnham Hall on Monday, March 5, 2018 at 6:00 p.m. to discuss and transact business, and on Tuesday, March 6, 2018 at the Town Office, the polls to open 7:00 a.m. to 7:00 p.m. for voting by Australian ballot.

**Agenda for Meeting at Burnham Hall on Monday, March 5, 2018 at 6:00 p.m.**

- Article 1** To elect all town officers as required by law, by Australian ballot, voting to be held at the Lincoln Town Office, polls to be open from 7:00 am until 7:00 p.m., Tuesday March 6, 2018.
- Article 2** To act upon the reports of the Town Officers and the Town School District Officers as submitted by the Town Select Board.
- Article 3** Shall the Town authorize the payment of real property taxes to the Town Treasurer, in two equal installments, with the due dates being the second Wednesday of October [October 10, 2018] and the second Wednesday of March [March 13, 2019], per 32 V.S.A. 4871?
- Article 4** Shall the Town collect interest on overdue taxes from the due date of each installment in the amount of .5% (1/2 of 1%) per month or fraction thereof, in accordance with 32 V.S.A. 4873?
- Article 5** Shall the voters authorize a total Highway Fund expenditure for operating expenses of \$978,893 of which \$770,492 shall be raised by taxes and \$149,750 by non-tax revenues and \$58,651 is surplus revenue?
- Article 6** Shall the voters authorize a total General Fund expenditure for operating expenses of \$385,102 of which \$304,868 shall be raised by taxes, \$32,670 by nontax revenues and \$47,564 is surplus revenue?
- Article 7** Shall the voters authorize the Select Board to use a sum from the Town Capital Plan Fund Balance not to exceed \$30,000 for completing energy efficiency improvements at the Town Garage located at 281 South Lincoln Road?

**RECESS TOWN MEETING:**

**OPEN TOWN SCHOOL DISTRICT MEETING :**

**ADJOURN TOWN SCHOOL DISTRICT MEETING:**

**RE-OPEN TOWN MEETING**

- Article 8** Shall the Town authorize the Agent to deed property?

- Article 9** Shall the Town of Lincoln vote to appropriate the sum of \$5,000 to help support the Lincoln Cooperative Preschool?
- Article 10** Shall the Town of Lincoln vote to appropriate the sum of \$44,000 in support of the Lincoln Library?
- Article 11** Shall the Town of Lincoln vote to appropriate the sum of \$2,000 to help support Lincoln Sports, Inc.?
- Article 12** Shall the Town of Lincoln vote to appropriate the sum of \$55,896 to the Lincoln Volunteer Fire Company?
- Article 13** Shall the Town of Lincoln vote to appropriate the sum of \$7,500 to Bristol Rescue?
- Article 14** Shall the Town of Lincoln vote to appropriate the sum of \$5,000 to the Lincoln Cemetery Association?
- Article 15** Shall the Town of Lincoln vote to appropriate the sum of \$400 to the Lincoln Conservation Commission for invasive species control?
- Article 16** Shall the Town of Lincoln vote to appropriate the sum of \$1,000 (One Thousand) Dollars to Charter House Coalition (CHC) which not-for-profit houses and feeds the needy in Middlebury, VT?
- Article 17** Shall the Town of Lincoln vote to approve the following agency requests?

\$1,250	Addison County Home Health and Hospice, Inc
200	Addison County Restorative Justice Services
1,300	Addison County Parent/Child Center
600	Addison County Readers
400	Addison County River Watch
1,170	Addison County Transit Resources
500	Addison County Economic Development Corporation
2,500	Bristol Recreation Department
1,100	Age Well (formerly CVAA)
750	Comm. Health Svcs of Addison County - Open Door Clinic
1,600	Counseling Service of Addison County; Inc.
700	Elderly Services, Inc
2,000	HOPE (ACCAG)
250	Homeward Bound
650	Hospice Volunteer Services
1,000	John W Graham Emergency Shelter
490	Retired Senior Volunteer Program
500	Vermont Adult Learning
1,250	WomenSafe
<b>\$18,210</b>	<b>Total</b>

**Article 18** Shall the Town of Lincoln vote to approve the following resolution:

**Whereas**, annual global temperatures are currently the highest ever recorded, ocean temperatures are warming, and extreme and erratic temperatures, increasingly severe storms, a rise in tick-borne diseases, and threats to farmers and maple syrup producers clearly demonstrate that climate change is one of the most urgent problems facing our state, nation and the world, and

**Whereas**, the State of Vermont has a goal in the Comprehensive Energy Plan to achieve 90 % of its energy from renewable sources by 2050;

**Now, therefore, be it resolved:**

**That the Town urges the State of Vermont to:**

- a. Halt any new or expanded fossil fuel infrastructure**, including but not limited to energy pipelines;
- b. Firmly commit to at least 90 % renewable energy for all people in Vermont**, with firm interim deadlines;
- c. Ensure that the transition to renewable energy is fair and equitable for all residents.**

**Article 19** To transact any other legal and proper business when met.

**Dated this 23<sup>rd</sup> day of January 2018.**

**Town of Lincoln , Select Board**

*/s/*

**William Finger**

**James Needham**

*/s/*

**Oakley Smith**

*/s/*

**Will Sipsey**

*/s/*

**Paul Forlenza**

**AMENDED AND RESTATED WARNING  
ANNUAL MEETING  
LINCOLN TOWN SCHOOL DISTRICT**

The legal voters of the Lincoln Town School District, Lincoln, Vermont are hereby notified and warned to meet at **Burnham Hall** on **Monday, March 5, 2018 at 6:00 P.M.** to discuss and transact the following business. *Articles 2 and 3 require a vote by Australian ballot to take place on Tuesday, March 6, 2018 from 7:00 A.M. to 7:00 P.M. at the Lincoln Town Office.*

**Article 1:** To establish salaries for the Town School District Officers and Directors for the period from their election to the date the District ceases to exist pursuant to the Merger Study Report and Articles of Agreement as approved by the Vermont State Board of Education on September 20, 2016.

**Article 2:** To elect Town School District Officers and Directors as follows, each for a term that will expire on the date the District ceases to exist pursuant to the Merger Study Report and Articles of Agreement as approved by the Vermont State Board of Education on September 20, 2016 *by Australian ballot on Tuesday, March 6, 2018:*

- 2 - School Directors (Elementary)
- 1 - School Director (High School)
- 1 - School District Moderator (Elementary)

**Article 3:** To elect Town Unified School District Directors for the coming year *by Australian ballot on Tuesday, March 6, 2018.*

- 1 - School Director for the Mt. Abraham Unified School District      3 years


**Article 4:** To transact any other legal and proper business coming before said meeting.

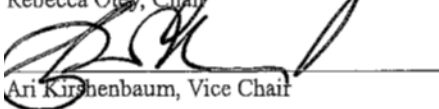
Absentee voting will be permitted on all matters to be voted upon by Australian ballot. (Articles 2 & 3.) For purposes of Australian balloting, the polls will be open from 7:00AM until 7:00PM on Tuesday, March 6, 2018.

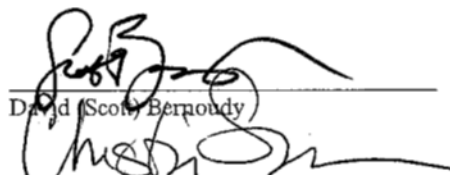
The legal voters of Lincoln Town School District are further notified that voter qualification, registration and absentee voting relative to said annual meeting shall be as provided in Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

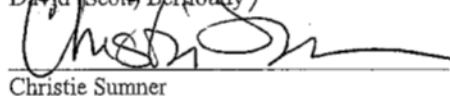
Dated this 23 day of January, 2018.

Lincoln Board of School Directors

  
Rebecca Otey, Chair

  
Ari Kirshenbaum, Vice Chair

  
David (Scott) Bernoudy

  
Christie Sumner

vacant

Attest:

  
Sally Ober, Town Clerk

Jan. 25, 2018  
Date

**WARNING  
ANNUAL MEETING  
MOUNT ABRAHAM UNION HIGH SCHOOL DISTRICT NO. 28**  
(Bristol, Lincoln, Monkton, New Haven, Starksboro)

The legal voters of the Mount Abraham Union High School District No. 28, are hereby notified and warned to meet at Mt. Abraham Union High School in Bristol, Vermont on **Tuesday, February 27, 2018 at 6:00 PM** to discuss and transact the following business. *Article 5 requires a vote by Australian ballot to occur at the official polling places in Bristol, Lincoln, Monkton, New Haven and Starksboro,\* on Tuesday, March 6, 2018, between the hours of 7:00 AM - 7:00 PM.*

*\* Official Polling Places:*

<i>Bristol</i>	<i>Holley Hall</i>
<i>Lincoln</i>	<i>The Town Office</i>
<i>Monkton</i>	<i>Monkton Volunteer Fire Department</i>
<i>New Haven</i>	<i>New Haven Town Hall</i>
<i>Starksboro</i>	<i>Robinson Elementary School</i>

**ARTICLE 1:** To receive and act upon the reports of the Union High School District Officers.

**ARTICLE 2:** To establish the salaries for elected officers of Union High School District No. 28 for the period from their taking office to the date the District ceases to exist pursuant to the Merger Study Report and Articles of Agreement as approved by the Vermont State Board of Education on September 20, 2016.

**ARTICLE 3:** To elect officers, following nominations from the floor, each for a term that will expire on the date the District ceases to exist pursuant to the Merger Study Report and Articles of Agreement as approved by the Vermont State Board of Education on September 20, 2016, as follows:

- a) A Moderator;
- b) A Clerk; and
- c) A Treasurer.

**ARTICLE 4:** To elect a community representative to serve on the Patricia A. Hannaford Regional Technical School District Board of Directors for a term that will expire on the date the District ceases to exist pursuant to the Merger Study Report and Articles of Agreement as approved by the Vermont State Board of Education on September 20, 2016.

**ARTICLE 5:** **FOR DISCUSSION ONLY: *To be voted on by Australian ballot on Tuesday, March 6, 2018***  
The Mount Abraham Union High School District No. 28 Board of School Directors has determined that public interest and necessity demand incurring bonded indebtedness to finance the final design, permitting, site work and construction of renovations, capital improvements and additions to Mount Abraham Union Middle/High School at an estimated total project cost of Twenty-nine Million Five Hundred Thousand Dollars (\$29,500,000.00). It is expected that 0% of the project costs will be eligible for state school construction aid because there is presently a moratorium on state school construction aid funding. Therefore, the Mount Abraham Union High School District No. 28 will be responsible for 100% of the project costs (\$29,500,000.00) which the Board recommends be funded through the issuance of up to Twenty-nine Million Five

Hundred Thousand Dollars (\$29,500,000.00) of general obligation bonds and with funds previously and to be budgeted for Construction Services. So:

Shall general obligation bonds of the Mount Abraham Union High School District No. 28 in an amount not to exceed TWENTY-NINE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$29,500,000.00) be issued for the purpose of financing, together with other funds of the District, the final design, permitting, site work and the construction of renovations, capital improvements and additions to Mount Abraham Union Middle/High School together with related eligible project expenses?

**State funds are not available at this time or this project is not eligible to receive state school construction aid. The Mount Abraham Union High School District No. 28 will be responsible for all costs of any borrowing and the costs of the improvements and additions to the Mount Abraham Union Middle/High School.**

**Article 6:** To transact any other business proper to come before said meeting.

**Article 7:** To adjourn the Annual Meeting.

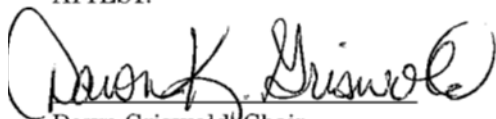
Upon closing of the polls, the ballot boxes will be sealed, transported to and re-opened at the Superintendent's Office in the Town of Bristol, where the ballots will be commingled and publicly counted by representatives of the Boards of Civil Authority of the Towns of Bristol, Lincoln, Monkton, New Haven and Starksboro under the supervision of the Clerk of the Mount Abraham Union High School District No. 28.

The legal voters of the Mount Abraham Union High School District No. 28 are further warned and notified that a public information meeting will be held for the purpose of explaining the proposed school building improvements and the financing thereof on February 28, 2018 at Mt. Abraham Union High School Large Cafeteria at 7:00 pm.

The legal voters of Mount Abraham Union High School District No. 28 are further notified that voter qualification, registration and absentee voting relative to said annual meeting shall be as provided in Sections 706u-706w of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

Adopted and approved at a meeting of the Board of School Directors of the Mount Abraham Union High School District No. 28 held on January 10, 2018. Received for record and recorded in the records of the Mount Abraham Union High School District No. 28 on January 11, 2018.

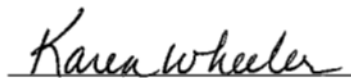
ATTEST:



Dawn Griswold, Chair

Mount Abraham Union High School District No. 28

ATTEST:



Karen Wheeler, Clerk

Mount Abraham Union High School District No. 28

## WARNING

### **PATRICIA A. HANNAFORD REGIONAL TECHNICAL SCHOOL DISTRICT ANNUAL MEETING – FEBRUARY 14 and MARCH 6, 2018**

Member Districts are Addison, Bridport, Bristol, Cornwall, Ferrisburgh, Lincoln, Middlebury, Monkton, New Haven, Panton, Ripton, Salisbury, Shoreham, Starksboro, Vergennes, Waltham and Weybridge.

The legal voters of the Regional Technical School District are hereby warned to meet at the Hannaford Career Center, Middlebury, Vermont in said district on February 14, 2018 at 7:00 P.M., to transact and vote on the following business:

**ARTICLE 1:** To elect the following officers:

- a) A Moderator                      b) A Treasurer                      c) A Clerk

**ARTICLE 2:** To hear and act upon the reports of the Treasurer and Auditors of the District.

**ARTICLE 3:** To see if the voters of said District will vote to authorize its Board of Directors to borrow money, pending receipt of payment from member districts, by the issuance of its notes or orders payable not later than one year from date for the purpose of paying the sum approved by the voters.

**ARTICLE 4:** To see if the voters of the district will vote to pay a stipend to each voting member of the Board of Directors not to exceed \$600.00 per member per year. Stipend Pro-rated based upon number of warned board meetings attended.

**ARTICLE 5:** To see if the voters of the said District will vote to authorize its Board of Directors to place \$25,000.00 of the FY17 unreserved fund balance in the Building and Equipment Reserve Fund.

**ARTICLE 6:** To see if the voters of said District will vote to authorize its Board of Directors to use funds in the Building and Equipment Reserve Fund for capital improvements and program equipment.

**ARTICLE 7:** To see if the voters of said district will authorize the Board to create a Health Reserve Fund for the board to pay obligations based on the new Health Reimbursement Agreement.

**ARTICLE 8:** To see if the voters of said district will vote to authorize its board of directors to place \$50,000 of the FY17 reserve in the Health Reserve Fund.

**ARTICLE 9:** To do any other business proper to come before said meeting.

The meeting will then be recessed to March 6, 2018 on which date member district voters are further warned to vote on the article listed below by Australian ballot at their respective polling places:

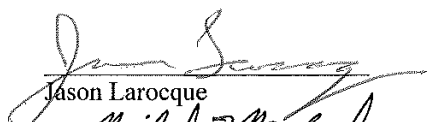
**ARTICLE 10:** Shall the voters of the Patricia A. Hannaford Regional Technical School District approve the school board to expend \$3,468,524 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending at the Patricia A Hannaford Career Center to be \$21,466.00 per full-time equivalent student. This projected spending per full-time equivalent student is 6.47% higher than spending for the current year.

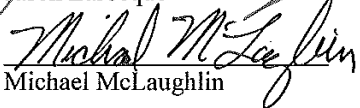
The legal voters and residents of the Patricia A. Hannaford Regional Technical School District are further warned and notified that an informational meeting will be held on the above-listed Australian ballot article on Wednesday, February 14, 2018 at the Hannaford Career Center in the Town of Middlebury, Vermont immediately following the Patricia A. Hannaford Regional Technical School District's annual meeting which begins at 7:00 pm.

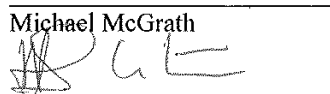
Dated this 10<sup>th</sup> day of January, 2018 at Middlebury, Vermont.


Jason Larocque, Chair  
PAHRTSD





  
Jason Larocque

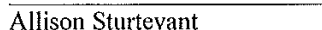
  
Michael McLaughlin

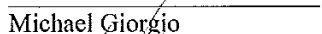
  
Michael McGrath

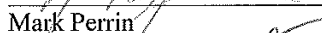
  
Nick Causton

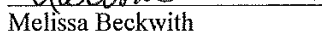
  
Kristina MacKulin

  
Kim Farnham

  
Allison Sturtevant

  
Michael Giorgio

  
Mark Perrin

  
Melissa Beckwith

  
Lorraine Morse

The polling places and hours of the member districts of the Patricia A. Hannaford Regional Technical School District are as follows:

District	Location	Polling Hours
Addison	Addison Town Clerk's Office	7:00 AM-7:00 PM
Bridport	Bridport Masonic/Community Hall	7:00 AM-7:00 PM
Bristol	Holley Hall	7:00 AM-7:00 PM
Cornwall	Cornwall Town Hall	7:00 AM-7:00 PM
Ferrisburgh	Ferrisburgh Central School	7:00 AM-7:00 PM
Lincoln	Town Clerk's Office	7:00 AM-7:00 PM
Middlebury	Town Offices – 77 Main St.	7:00 AM-7:00 PM
Monkton	Monkton Fire Department	7:00 AM-7:00 PM
New Haven	New Haven Town Hall	7:00 AM-7:00 PM
Panton	Panton Town Clerk's Office	9:00 AM-7:00 PM
Ripton	Ripton Community Hall	7:00 AM-7:00 PM
Salisbury	Salisbury Town Clerk's Office	8:00 AM-7:00 PM
Shoreham	Shoreham Town Offices	7:00 AM-7:00 PM
Starksboro	Robinson Elementary School	7:00 AM-7:00 PM
Vergennes	Vergennes Fire Station	9:00 AM-7:00 PM
Waltham	Waltham Town Clerk's Office	10:00 AM-7:00 PM
Weybridge	Weybridge Town Clerk's Office	7:00 AM-7:00 PM

The legal voters of the Patricia A Hannaford Regional Technical School District are further notified that voter qualification, registration, and absentee voting relative to said special meeting shall be as provided in Chapters 43, 51, and 55 of Title 17, Vermont Statutes Annotated, and by Section 706W of Title 16, Vermont Statutes Annotated.

Australian ballots shall be commingled and counted at the Middlebury Union High School cafeteria by representatives of the Boards of Civil authority of the member town school districts under the supervision of the Clerk of the Patricia A. Hannaford Regional Technical School District.

# Telling & Associates, CPA PC

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Certified Public Accountants  
5 Park Street – Middlebury, VT 05753

December 14, 2017

Lisa Truchon, Treasurer  
Town of Lincoln  
62 Quaker Street  
Lincoln, VT 05443

Dear Lisa,

We have electronically forwarded the financial statements for the Town of Lincoln, Vermont as of and for the year ended June 30, 2017.

If you are thinking of putting our audit report into your Town Report, auditing standards provide you with three options:

- You may include the entire audit report from page one through the last page;
- You may include pages 1 through 33;
- You can put a statement in that you were audited and that the audit is available at the Town office and omit our audit report completely.

If you have any questions or need assistance, please do not hesitate to call us.

Sincerely,

Telling & Associates, CPA PC

**TOWN OF LINCOLN, VERMONT**  
**FINANCIAL REPORT**  
**June 30, 2017**







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# Telling & Associates, CPA PC

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Certified Public Accountants  
5 Park Street – Middlebury, VT 05753

## Independent Auditor's Report

To the Board of Selectmen  
Town of Lincoln, Vermont

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, Vermont as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lincoln, Vermont, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion, analysis and budgetary comparison information, schedule of local government's proportionate share of net pension liability, and schedule of the local government contributions on pages 3-9 and 30-33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

*Telling & Associates, CPA PC*

Telling & Associates, CPA PC  
Middlebury, Vermont  
November 15, 2017  
License # 092-0000692

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**TOWN OF LINCOLN, VERMONT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**Year Ended June 30, 2017**

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The following is a discussion and analysis of the Town of Lincoln, Vermont's financial performance for the fiscal year ended June 30, 2017. This section is a summary of the Town's financial activities based on currently known facts, decisions, or conditions. It is also based on both the government-wide and fund-based financial statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the Town's financial statements, which immediately follow this section.

**FINANCIAL HIGHLIGHTS**

The Town of Lincoln, Vermont's revenues were \$3,458,643 compared to \$6,033,102 for the years ended June 30, 2017 and 2016, respectively; this is a 42.7% decrease.

The Town of Lincoln, Vermont's expenditures were \$3,458,161 compared to \$3,254,525 for the years ended June 30, 2017 and 2016, respectively; this is a 6.3% increase.

The Town of Lincoln, Vermont's total assets, in accordance with GASB 34 accounting, were \$5,803,715 compared to \$5,450,680 for the years ended June 30, 2017 and 2016, respectively.

The Town of Lincoln, Vermont's total liabilities, in accordance with GASB 34 accounting, were \$1,156,429 compared to \$766,954 for the years ended June 30, 2017 and 2016, respectively.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of four parts: MD&A (this section), the basic financial statements, required supplementary information, and supplementary information. The basic financial statements include two kinds of statements that present different views of the Town:

- The first two statements are Town-wide financial statements that provide both short-term and long-term information about the Town's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Town, reporting the Town's operations in more detail than the Town-wide statements. The fund financial statements concentrate on the Town's major funds with all other non-major funds listed in total in one column.
- The governmental funds statements tell how basic services such as highway and capital improvements were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information and supplementary information that further explains and supports the financial statements with a comparison of the Town's budget for the year.

Figure A-1 summarizes the major features of the Town's financial statements, including the portion of the Town's activities they cover and the types of information they contain. The remainder of this overview section of MD&A highlights the structure and contents of each of the statements.

**Figure A-1 Major Features of the Town-Wide and Fund Financial Statements**

	Town-Wide	Fund Financial Statements Governmental Funds
Scope	Entire Town	The activities of the Town that are not propriety or fiduciary, such as highway and capital improvements
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balances</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus
Type of assets/deferred outflows of resources/liability/deferred inflows of resources information	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources both financial and capital, short-term and long-term	Generally, assets and deferred outflows of resources expected to be used up and liabilities and deferred inflows of resources that come due or available during the year or soon thereafter; no capital assets or long-term liabilities included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable

### Government-Wide Statements

The government-wide statements report information about the Town as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Town's net position and how it has changed. Net position – the difference between the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources – is one way to measure the Town's financial health or position.

- Over time, increases or decreases in the Town's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the Town's overall health, you need to consider additional nonfinancial factors such as changes in the Town's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statements, the Town's activities are shown as Governmental Activities. Most of the Town's basic services are included here, such as general government and public works. Property taxes and state aid finance most of these activities.

### **Fund Financial Statements**

The fund financial statements provide more detailed information about the Town's funds, focusing on its most significant or "major" funds – not the Town as a whole. Funds are accounting devices the Town uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The Town establishes other funds to control and to manage money for particular purposes (such as repaying its long-term debts) or to show that it is properly using certain revenues (such as state grants).

The Town has the following types of funds:

- **Governmental Funds:** All of the Town's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out, and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs.

### FINANCIAL ANALYSIS OF THE TOWN AS A WHOLE

The Town's total assets and deferred outflows of resources were \$5,856,899, a 6.9% increase from the prior year as a result of an increase in capital assets.

Total liabilities increased to \$1,156,429 a 50.8% increase from the prior year as a result of an increase in long-term debt. The excess of revenues over expenditures resulted in the increase in net position.

All the changes are detailed as follows:

	June 30, 2017	June 30, 2016	Percentage Change
Assets			
Other assets	\$ 793,721	\$ 836,077	-5.1%
Capital assets	5,009,994	4,614,603	8.6
Total assets	5,803,715	5,450,680	6.5
Deferred outflows of resources			
Pensions	53,184	30,423	74.8
Total assets and deferred outflows of resources	\$ 5,856,899	\$ 5,481,103	6.9%
Liabilities			
Long-term debt outstanding	\$ 984,387	\$ 389,127	153.0%
Other liabilities	172,042	377,827	-54.5
Total liabilities	1,156,429	766,954	50.8
Deferred inflows of resources			
Taxes paid in advance	29,199	42,993	-32.1
Pensions	733	1,100	-33.4
	29,932	44,093	-32.1
Net position			
Net investment in capital assets	3,944,508	3,967,207	-0.6
Restricted	134,130	129,275	3.8
Unrestricted	591,900	573,574	3.2
Total net position	4,670,538	4,670,056	-0.01
Total liabilities, deferred inflows of resources, and net position	\$ 5,856,899	\$ 5,481,103	6.9%

For the year ended June 30, 2017, total revenue decreased -42.7%. This was a result of an decrease a capital grant from the State of Vermont to assist in the construction of the Truchon Bridge.

For the year ended June 30, 2017 total expenditures increased by 6.3%. This was a result of an increase in public works expense.

All the changes are detailed as follows:

	June 30, 2017	June 30, 2016	Percentage Change
Revenues			
Program Revenues			
Charges for services	\$ 35,803	\$ 33,534	6.8%
Operating grants	256,176	242,221	5.8
Capital grants	-	2,549,911	-100.0
General revenues			
Real property taxes	3,133,816	3,174,559	-1.3
Payment in lieu of taxes	28,778	30,323	-5.1
Investment income	1,267	1,361	-6.9
Miscellaneous	2,803	1,193	135.0
Total revenues	<u>3,458,643</u>	<u>6,033,102</u>	<u>-42.7%</u>
Expenses			
General government	205,719	201,385	2.2
Education	2,059,391	2,056,881	0.1
Public safety	13,261	20,778	-36.2
Public works	1,008,088	810,383	24.4
Transfer station	20,089	21,878	-8.2
Interest	15,957	13,519	18.0
Appropriations	<u>135,656</u>	<u>129,701</u>	<u>4.6</u>
Total expenses	<u>3,458,161</u>	<u>3,254,525</u>	<u>6.3</u>
Change in net position	<u>482</u>	<u>2,778,577</u>	<u>-99.9</u>
Net position – beginning of year, as previously stated	4,670,056	1,903,824	145.3
Prior period adjustment	<u>-</u>	<u>(12,345)</u>	<u>-100.0</u>
Net position – beginning of year, as restated	<u>4,670,056</u>	<u>1,891,479</u>	<u>146.9</u>
Net position – end of year	<u>\$ 4,670,538</u>	<u>\$ 4,670,056</u>	<u>-0.01%</u>

### FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

The Town's governmental funds are presented on the current financial resources measurement focus and the modified accrual basis of accounting. Based on this presentation, governmental funds do not include long-term debt liabilities for the fund's projects and capital assets purchased by the funds. Governmental funds will include the proceeds received from issuance of debt, the current payments for capital assets, and the current payment for debt in its revenue and expenditures.

### General Fund Budgetary Highlights

The Town had a negative performance of expenditures with the budget of \$266,271 and actual performance of \$360,795.

### CAPITAL ASSET AND DEBT ADMINISTRATION

#### Capital Assets

For the year ended June 30, 2017, the Town had \$5,009,994 invested in capital assets (net of accumulated depreciation), compared to \$4,614,603 for the year ended June 30, 2016.

<b>Capital Assets (Net of Depreciation)</b>			
	Governmental Activities and Total Town		Percentage
	<u>Beginning</u>	<u>Ending</u>	<u>Change</u>
Land and improvements	\$ 703,700	\$ 703,700	0.0%
Building and improvements	416,714	993,450	138.4
Vehicles and equipment	359,434	450,859	25.4
Infrastructure	3,020,851	2,861,985	-5.3
Construction in progress	<u>113,904</u>	<u>-</u>	<u>-100.0</u>
Total	\$ <u>4,614,603</u>	\$ <u>5,009,994</u>	<u>8.6%</u>



### Long-Term Debt

At year-end, the Town had \$1,148,727 in long-term liabilities that includes bonds payable of \$740,000, notes payable of \$325,486, and net pension liability – proportionate share of \$83,241.

<b>Outstanding Long-term Debt</b>			
	Total Town		Percentage
	Beginning	Ending	Change
General obligation bonds (financed with property taxes)	\$ 180,000	\$ 740,000	311.1%
Notes payable	467,396	325,486	-30.4
Net pension liability - proportionate share	47,985	83,241	73.5
Total	\$ 695,381	\$ 1,148,727	65.2%

### FACTORS BEARING ON THE TOWN'S FUTURE

At the time these financial statements were prepared and audited, the Town was not aware of any circumstances that could affect its future financial health.

### CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide the Town's citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's finances and to demonstrate the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Town Office  
Town of Lincoln, Vermont  
62 Quaker Street  
Lincoln, VT 05443  
(802) 453-2980

**TOWN OF LINCOLN, VERMONT**  
**Statement of Net Position**  
**June 30, 2017**

**Assets**

Current assets:

Cash and cash equivalents	\$ 688,880
Property taxes receivable	72,376
Interest and penalties receivable	9,437
Prepaid expenses	<u>23,028</u>
Total current assets	793,721

Capital assets, net of accumulated depreciation	<u>5,009,994</u>
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<b>Total assets</b>	5,803,715
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**Deferred outflows of resources**

Pensions	<u>53,184</u>
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<b>Total assets and deferred outflow of resources</b>	<u><u>\$ 5,856,899</u></u>
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**Liabilities**

Current liabilities:

Accounts payable	\$ 5,488
Accrued liabilities	2,214
Bonds payable, current portion	59,500
Notes payable, current portion	<u>104,840</u>
Total current liabilities	<u>172,042</u>

Long-term liabilities:

Bond payable	680,500
Notes payable	220,646
Net pension liability	<u>83,241</u>
	<u>984,387</u>
Total liabilities	<u>1,156,429</u>

**Deferred inflows of resources**

Taxes paid in advance	29,199
Pensions	<u>733</u>
Total deferred inflows of resources	<u>29,932</u>

**Net Position**

Net investment in capital assets	3,944,508
Restricted	134,130
Unrestricted	<u>591,900</u>
Total net position	<u>4,670,538</u>

<b>Total liabilities, deferred inflows of resources and net position</b>	<u><u>\$ 5,856,899</u></u>
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The accompanying notes are an integral part of the financial statements.

**TOWN OF LINCOLN, VERMONT**  
**Statement of Activities**  
**Year Ended June 30, 2017**

	<u>Expenses</u>	<u>Program Revenues</u>	<u>Operating</u>	<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Grants</u>	<u>Revenue and</u>
		<u>Services</u>		<u>Changes in</u>
				<u>Net Position</u>
<b>Governmental activities</b>				
General government	\$ 205,719	\$ 30,235	\$ 115,538	\$ (59,946)
Education	2,059,391	-	-	(2,059,391)
Public safety	13,261	-	-	(13,261)
Public works	1,008,088	-	140,638	(867,450)
Transfer station	20,089	5,568	-	(14,521)
Interest	15,957	-	-	(15,957)
Appropriations	<u>135,656</u>	<u>-</u>	<u>-</u>	<u>(135,656)</u>
<b>Total functions and programs</b>	<b>\$ <u>3,458,161</u></b>	<b>\$ <u>35,803</u></b>	<b>\$ <u>256,176</u></b>	<b>\$ <u>(3,166,182)</u></b>
<b>General revenues</b>				
Real property taxes				3,133,816
Payment in lieu of taxes				28,778
Investment income				1,267
Miscellaneous				<u>2,803</u>
<b>Total general revenues</b>				<b><u>3,166,664</u></b>
<b>Change in net position</b>				482
<b>Total net position - beginning of year</b>				<u>4,670,056</u>
<b>Total net position - end of year</b>				<b>\$ <u><u>4,670,538</u></u></b>

The accompanying notes are an integral part of the financial statements.

**TOWN OF LINCOLN, VERMONT**  
**Balance Sheet - Governmental Funds**  
**June 30, 2017**

	<u>General</u>	<u>Highway</u>	<u>Capital Improvements</u>	<u>Paving and Bridge</u>	<u>Nonmajor Special Revenue</u>	<u>Total Governmental Funds</u>
<b>Assets</b>						
Cash and cash equivalents	\$ 393,427	\$ -	\$ 161,370	\$ 62,923	\$ 71,160	\$ 688,880
Property taxes receivable	72,376	-	-	-	-	72,376
Interest and penalties receivable	9,437	-	-	-	-	9,437
Due from other funds	-	114,968	177,743	61,485	6,696	360,892
Prepaid expenses	<u>8,552</u>	<u>14,476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,028</u>
<b>Total assets</b>	<u>\$ 483,792</u>	<u>\$ 129,444</u>	<u>\$ 339,113</u>	<u>\$ 124,408</u>	<u>\$ 77,856</u>	<u>\$ 1,154,613</u>
<b>Liabilities</b>						
Accounts payable	\$ 5,488	\$ -	\$ -	\$ -	\$ -	\$ 5,488
Unearned property taxes, interest & penalties	73,566	-	-	-	-	73,566
Due to other funds	<u>321,145</u>	<u>-</u>	<u>-</u>	<u>39,747</u>	<u>-</u>	<u>360,892</u>
Total liabilities	<u>400,199</u>	<u>-</u>	<u>-</u>	<u>39,747</u>	<u>-</u>	<u>439,946</u>
<b>Deferred inflows of resources</b>						
Taxes paid in advance	<u>25,333</u>	<u>3,866</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,199</u>
Total deferred inflows of resources	<u>25,333</u>	<u>3,866</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,199</u>
<b>Fund balances</b>						
Nonspendable	8,552	14,476	-	-	-	23,028
Restricted	-	111,102	-	-	-	111,102
Assigned	-	-	339,113	84,661	77,856	501,630
Unassigned	<u>49,708</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,708</u>
Total fund balance	<u>58,260</u>	<u>125,578</u>	<u>339,113</u>	<u>84,661</u>	<u>77,856</u>	<u>685,468</u>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<u>\$ 483,792</u>	<u>\$ 129,444</u>	<u>\$ 339,113</u>	<u>\$ 124,408</u>	<u>\$ 77,856</u>	<u>\$ 1,154,613</u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF LINCOLN, VERMONT**  
**Reconciliation of Governmental Fund Balance Sheet**  
**to the Statement of Net Position**  
**June 30, 2017**

	<u>Total Governmental Funds</u>	<u>Long-term Assets, Liabilities</u>	<u>Reclassifications and Eliminations</u>	<u>Statement of Net Position</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 688,880	\$ -	\$ -	\$ 688,880
Property taxes receivable	72,376	-	-	72,376
Interest and penalties receivable	9,437	-	-	9,437
Due from other funds	360,892	-	(360,892)	-
Prepaid expenses	23,028	-	-	23,028
Capital assets, net of accumulated depreciation	<u>-</u>	<u>5,009,994</u>	<u>-</u>	<u>5,009,994</u>
Total assets	1,154,613	5,009,994	(360,892)	5,803,715
<b>Deferred outflows of resources</b>				
Pensions	<u>-</u>	<u>53,184</u>	<u>-</u>	<u>53,184</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 1,154,613</u>	<u>\$ 5,063,178</u>	<u>\$ (360,892)</u>	<u>\$ 5,856,899</u>
<b>Liabilities</b>				
Accounts payable	\$ 5,488	\$ -	\$ -	\$ 5,488
Accrued liabilities	-	2,214	-	2,214
Unearned property taxes, interest & penalties	73,566	(73,566)	-	-
Due to other funds	360,892	-	(360,892)	-
Bond payable	-	740,000	-	740,000
Notes payable	-	325,486	-	325,486
Net pension liability	<u>-</u>	<u>83,241</u>	<u>-</u>	<u>83,241</u>
Total liabilities	<u>439,946</u>	<u>1,077,375</u>	<u>(360,892)</u>	<u>1,156,429</u>
<b>Deferred inflows of resources</b>				
Taxes paid in advance	29,199	-	-	29,199
Pensions	<u>-</u>	<u>733</u>	<u>-</u>	<u>733</u>
Total deferred inflows or resources	<u>29,199</u>	<u>733</u>	<u>-</u>	<u>29,932</u>
<b>Fund balance/net position</b>				
Total fund balance/net position	<u>685,468</u>	<u>3,985,070</u>	<u>-</u>	<u>4,670,538</u>
<b>Total liabilities, deferred inflows of resources and fund balance/net position</b>	<u>\$ 1,154,613</u>	<u>\$ 5,063,178</u>	<u>\$ (360,892)</u>	<u>\$ 5,856,899</u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF LINCOLN, VERMONT**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance - Governmental Funds**  
**Year Ended June 30, 2017**

	<u>General</u>	<u>Highway</u>	<u>Capital Improvements</u>	<u>Paving and Bridge</u>	<u>Nonmajor Special Revenue</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>						
Property taxes	\$ 2,345,548	\$ 775,352	\$ -	\$ -	\$ -	\$ 3,120,900
State of Vermont	109,214	140,638	-	-	6,324	256,176
Payment in lieu of taxes	-	28,778	-	-	-	28,778
Licenses, permits and fees	30,235	-	-	-	-	30,235
Transfer station	5,568	-	-	-	-	5,568
Investment income	841	-	293	-	133	1,267
Miscellaneous	158	1,645	1,000	-	-	2,803
<b>Total revenues</b>	<u>2,491,564</u>	<u>946,413</u>	<u>1,293</u>	<u>-</u>	<u>6,457</u>	<u>3,445,727</u>
<b>Expenditures</b>						
General government	191,789	-	481,381	-	132	673,302
Education	2,059,391	-	-	-	-	2,059,391
Public safety	13,261	-	-	-	-	13,261
Public works	-	876,945	47,061	-	-	924,006
Transfer station	20,089	-	-	-	-	20,089
Debt retirement	-	-	306,254	-	-	306,254
Interest	-	-	17,396	-	-	17,396
Appropriations	135,656	-	-	-	-	135,656
<b>Total expenditures</b>	<u>2,420,186</u>	<u>876,945</u>	<u>852,092</u>	<u>-</u>	<u>132</u>	<u>4,149,355</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>71,378</u>	<u>69,468</u>	<u>(850,799)</u>	<u>-</u>	<u>6,325</u>	<u>(703,628)</u>
<b>Other financing source (uses)</b>						
Note proceeds	-	134,344	590,238	-	-	724,582
Transfers in	-	-	204,686	80,000	-	284,686
Transfers out	(84,686)	(200,000)	-	-	-	(284,686)
<b>Total other financing sources (uses)</b>	<u>(84,686)</u>	<u>(65,656)</u>	<u>794,924</u>	<u>80,000</u>	<u>-</u>	<u>724,582</u>
<b>Change in fund balance</b>	(13,308)	3,812	(55,875)	80,000	6,325	20,954
<b>Fund balance - beginning of year</b>	<u>71,568</u>	<u>121,766</u>	<u>394,988</u>	<u>4,661</u>	<u>71,531</u>	<u>664,514</u>
<b>Fund balances - end of year</b>	<u>\$ 58,260</u>	<u>\$ 125,578</u>	<u>\$ 339,113</u>	<u>\$ 84,661</u>	<u>\$ 77,856</u>	<u>\$ 685,468</u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF LINCOLN, VERMONT**  
**Reconciliation of Governmental Funds Revenues, Expenditures, and Changes in**  
**Fund Balance to the Statement of Activities**  
**Year Ended June 30, 2017**

	<b>Total Governmental Funds</b>	<b>Long-term Revenues, Expenses</b>	<b>Capital Related Funds</b>	<b>Long-term Debt Transactions</b>	<b>Reclassification and Eliminations</b>	<b>Statement of Activities Totals</b>
<b>Revenues</b>						
Property taxes	\$ 3,120,900	\$ 12,916	\$ -	\$ -	\$ -	\$ 3,133,816
State of Vermont	256,176	-	-	-	-	256,176
Payment in lieu of taxes	28,778	-	-	-	-	28,778
Licenses, permits and fees	30,235	-	-	-	-	30,235
Transfer station	5,568	-	-	-	-	5,568
Investment income	1,267	-	-	-	-	1,267
Miscellaneous	2,803	-	-	-	-	2,803
Total revenues	<u>3,445,727</u>	<u>12,916</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,458,643</u>
<b>Expenditures/Expenses</b>						
General government	673,302	13,798	(481,381)	-	-	205,719
Education	2,059,391	-	-	-	-	2,059,391
Public safety	13,261	-	-	-	-	13,261
Public works	924,006	264,020	(179,938)	-	-	1,008,088
Transfer station	20,089	-	-	-	-	20,089
Debt retirement	306,254	-	-	(306,254)	-	-
Interest	17,396	-	-	(1,439)	-	15,957
Appropriations	135,656	-	-	-	-	135,656
Total expenditures/expenses	<u>4,149,355</u>	<u>277,818</u>	<u>(661,319)</u>	<u>(307,693)</u>	<u>-</u>	<u>3,458,161</u>
Excess (deficiency) of revenues over expenditures	<u>(703,628)</u>	<u>(264,902)</u>	<u>661,319</u>	<u>307,693</u>	<u>-</u>	<u>482</u>
<b>Other financing sources (uses)</b>						
Note proceeds	724,582	-	-	(724,582)	-	-
Transfers in	284,686	-	-	-	(284,686)	-
Transfers out	(284,686)	-	-	-	284,686	-
Total other sources (uses)	<u>724,582</u>	<u>-</u>	<u>-</u>	<u>(724,582)</u>	<u>-</u>	<u>-</u>
Net change for the year	<u>\$ 20,954</u>	<u>\$ (264,902)</u>	<u>\$ 661,319</u>	<u>\$ (416,889)</u>	<u>\$ -</u>	<u>\$ 482</u>

The accompanying notes are an integral part of the financial statements.

## TOWN OF LINCOLN, VERMONT

### Notes to the Financial Statements

#### **Note 1. Summary of Significant Accounting Policies**

The Town of Lincoln, Vermont (the Town) is a unit of local government chartered by the State of Vermont. The Town operates under a Selectboard – form of government and provides services as outlined in its charter. The Town provides the following services: public safety, highways and streets, public improvements, planning and zoning, and general administrative services.

##### **a) Reporting Entity**

The Town is governed by a five member elected Select Board. Control or dependence on the Board was determined on the basis of budget adoptions, designation of management, influence over operations, and accountability for fiscal matters.

##### **b) Basis of Presentation**

###### **Government-Wide Statements**

The Statement of Net Position and the Statement of Activities present financial information about the Town's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Adjustments have been made to minimize the effect of internal transactions. Governmental activities are generally financed through taxes, State aid, intergovernmental revenues, and other exchange and nonexchange transactions. Operating grants include operating specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operations or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

###### **Fund Financial Statements**

The accounts of the Town of Lincoln, Vermont are organized on the basis of funds and account groups, each of which is considered a separate entity. The operations of each fund are accounted for using a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are grouped, in the financial statements in this report, as follows:

**General fund** - The general fund is the general operating fund of the Town. It is used to account for all financial resources, except those required to be accounted for in another fund.

**Highway Fund** - This fund is used to account for revenue and expenditures of the Highway Department.



# TOWN OF LINCOLN, VERMONT

## Notes to the Financial Statements

### **Note 1. Summary of Significant Accounting Policies (continued)**

#### **b) Basis of Presentation (continued)** **Governmental Funds**

**Special Revenue Funds** - To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

#### **c) Measurement Focus and Basis of Accounting**

The Town-wide financial statements are reported using economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the Town gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property tax revenue is considered available if collected within sixty days of fiscal year end. The Town considers all other revenue reported in governmental funds to be available if the revenues are collected within one year after the end of the fiscal year.

#### **d) Measurement Focus and Basis of Accounting**

For the purpose of reporting cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents.

#### **e) Capital Assets**

Property, vehicles and equipment are recorded at cost with depreciation computed using the straight-line method over their estimated useful lives of 7 to 40 years. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in income for the period. The cost of maintenance and repairs is charged to income as incurred; renewals and betterments are capitalized. The capitalization policy adopted by the Town specifies that an asset must exceed \$15,000 in order to be capitalized.

#### **f) Net Position/Governmental Fund Balance**

In the government-wide financial statements, net position is classified in the following categories:

Net investment in capital assets – This category groups all capital assets into one component of net position. Accumulated depreciation and outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

## TOWN OF LINCOLN, VERMONT

### Notes to the Financial Statements

#### **Note 1. Summary of Significant Accounting Policies (continued)**

##### **f) Net Position/Governmental Fund Balance (continued)**

Unrestricted Net Position – This category includes both designated and undesignated net position of the Town. Designated net position include reserves that were established by the Board, which are considered internally designated. Undesignated net position is not restricted for any project or purpose.

In the fund basis statements there are five classifications of fund balance:

Non-spendable fund balance – Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Non-spendable fund balance includes prepaid expenses of \$23,028.

Restricted – Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. All encumbrances of funds other than the General Fund are classified as restricted fund balances. The Town has \$111,099 restricted fund balance as of June 30, 2017.

Committed – Includes amounts that can only be used for the specific purpose pursuant to constraints imposed by formal action of the Town's highest level of decision making authority, i.e., the legal voters of the Town. The Town has \$0 committed fund balance as of June 30, 2017.

Assigned – Includes amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. All encumbrances and appropriated fund balance of the General Fund are classified as assigned. Appropriations reported in the General Fund amounted to \$. Assigned fund balance in the capital improvements and special revenue funds amounted to \$501,630.

Unassigned – Includes all other General Fund net position that do not meet the definition of the above four classifications and are deemed to be available for general use by the Town.

Order of use of fund balance:

The Town's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance at the end of the fiscal year. For all funds, non-spendable fund balances are determined first and then restricted fund balances for specific purposes determined. Any remaining fund balance amounts for funds other than the General Fund are classified as restricted fund balance. In the General Fund, committed fund balance is determined next and then assigned. The remaining amounts are reported as unassigned. Assignment of fund balance cannot cause a negative unassigned fund balance.

# TOWN OF LINCOLN, VERMONT

## Notes to the Financial Statements

### **Note 1. Summary of Significant Accounting Policies (continued)**

#### **g) Use of Estimates**

The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily related to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated source.

#### **h) Deferred Inflows of Resources**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report taxes paid in advance as deferred inflows. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

#### **i) Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense of the Vermont Municipal Employees' Retirement System (VMERS) has been determined on the same basis as they are reported by VMERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

### **Note 2. Stewardship, Compliance, and Accountability**

#### **a) Budgetary Information**

At the annual meeting, the Select Board presents a general fund and highway fund budget for the proposed expenditures of the fiscal year commencing the following July 1. The budgets, as enacted by town meeting establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues.

#### **b) Budget/GAAP Reconciliation**

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to the budgetary data.

The following is a summary of adjustments made to the actual revenues to conform to the budgetary basis of accounting.

General fund:

Total revenues (GAAP basis)	\$	2,491,564
Less: school taxes collected		(2,059,391)
Total revenues budgetary basis	\$	<u>432,173</u>

Total expenditures (GAAP basis)	\$	2,420,186
Less: school taxes paid		(2,059,391)
Total expenditures budgetary basis	\$	<u>360,795</u>

## TOWN OF LINCOLN, VERMONT

### Notes to the Financial Statements

#### ***Note 3. Explanation of Certain Differences between Fund Statements and Government-wide Statements***

Due to the differences in the measurement focus and basis of accounting used in the fund statements and the government-wide statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. The differences result primarily from the economic focus of the Statement of Activities, compared with the current financial resources focus of the governmental funds.

Total fund balances of the Town's governmental funds differ from "net position" of governmental activities reported in the Statement of Net Position. This difference primarily results from the additional long-term economic focus of the Statement of Net Position versus the solely current financial resources focus of the governmental fund Balance Sheets.

The costs of building and acquiring capital assets (land, buildings and equipment) financed from the governmental funds are reported as expenditures in the year they are incurred, and the assets do not appear on the Balance Sheet. However, the Statement of Net Position includes those capital assets among the assets of the Town as a whole, with their original costs capitalized and depreciation expensed annually over their useful lives. Long-term liabilities are reported in the Statements of Net Position, but not in the governmental funds, because they are not due and payable in the current period.

#### Explanation of difference between Governmental Fund Balance and Government-wide Net Position

Ending fund balance reported on governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance	\$ 685,468
Capital assets net of related depreciation	5,009,994
Deferred outflows of resources Pensions	53,184
Liabilities:	
Accrued interest	(2,214)
Unearned property taxes	73,566
Long-term:	
Bonds payable	(740,000)
Notes payable	(325,486)
Net pension liability- proportionate share	(83,241)
Deferred inflows of resources Pensions	<u>(733)</u>
Ending net position reported in Statement of Net Position for governmental activities	\$ <u>4,670,538</u>

## TOWN OF LINCOLN, VERMONT

### Notes to the Financial Statements

#### ***Note 3. Explanation of Certain Differences Between Fund Statements and Government-wide Statements (continued)***

Differences between the funds Statement of Revenues, Expenditures and Changes in Fund Balance and the Statement of Activities fall into one of four categories. The amounts shown below represent:

i) Long-term Revenue and Expense Differences:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas the Statement of Activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis, whereas the accrual basis of accounting is used on the Statement of Activities.

ii) Capital Related Differences:

Capital related differences include the difference between proceeds for the sale of capital assets reported on fund statements and the gain or loss on the sale of assets as reported on the Statement of Activities and the difference between recording an expenditure for the purchase of capital items in the fund statements and depreciation expense on those items as recorded in the Statement of Activities.

iii) Long-Term Debt Transaction Differences:

Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the fund statements, whereas interest payments are recorded in the Statement of Activities as incurred and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

iv) Pension differences:

Pension differences occur as a result of changes in the District's proportion of the collective net pension asset/liability and differences between the District's contributions and its proportionate share to the total contributions to the pension systems.

# TOWN OF LINCOLN, VERMONT

## Notes to the Financial Statements

### ***Note 3. Explanation of Certain Differences Between Fund Statements and Government-wide Statements (continued)***

#### Explanation of Differences Between Governmental Funds Operating Statements and the Government Wide Statement of Activities

Total revenues and other funding sources of governmental funds	\$	3,445,727
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Revenue in the statement of activities that do not provide current financial resources (property taxes not collected within 60 days of fiscal year end) are not reported as revenue in the funds. This amount represents an increase in unearned property taxes.

12,916
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Total revenues of governmental activities in the Statement of Activities	\$	<u>3,458,643</u>
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Total expenditures reported in governmental funds	\$	4,149,355
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When the purchase or construction of capital assets is financed through governmental funds, the resources expended for those assets are reported as expenditures in the years they are incurred. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for capital outlays	(661,319)
Current year depreciation	265,928

Repayment of bond principal is an expenditure in the governmental funds, but reduces long-term liabilities in the Statement of Net Position, and does not affect the Statement of Activities.

Repayment of principal	(306,254)
Accrued interest	(1,439)

Governmental funds report Town pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

11,890
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Total expenses of governmental activities in the Statement of Activities	\$	<u>3,458,161</u>
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# TOWN OF LINCOLN, VERMONT

## Notes to the Financial Statements

### **Note 4. Cash (and Cash Equivalents) – Custodial Credit, Concentration of Credit, Interest Rate and Foreign Currency Risk**

Cash:

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's aggregate bank balance (disclosed in the financial statements) included balances not covered by depository insurance at year-end, collateralized as follows:

Uncollateralized	\$	484,565
Collateralized securities held by the pledging financial institution, or its trust department or agent, but not in the Town's name	\$	-

### **Note 5. Capital Assets**

Property, vehicles, and equipment used by the Town are as follows:

	Balance June 30, 2016	Additions	Retirement	Balance June 30, 2017
<b>Governmental activities:</b>				
Land	\$ 703,700	\$ -	\$ -	\$ 703,700
Buildings and improvements	650,000	595,285	-	1,245,285
Infrastructure	3,085,804	-	-	3,085,804
Vehicles and equipment	1,063,997	188,394	(147,980)	1,104,411
Construction in progress	113,904	-	(113,904)	-
Total	<u>5,617,405</u>	<u>783,679</u>	<u>(261,884)</u>	<u>6,139,200</u>
Less accumulated depreciation:				
Building and improvements	(233,286)	(18,549)	-	(251,835)
Infrastructure	(64,953)	(158,866)	-	(223,819)
Vehicles and equipment	(704,563)	(88,513)	139,524	(653,552)
Total	<u>(1,002,802)</u>	<u>(265,928)</u>	<u>139,524</u>	<u>(1,129,206)</u>
Total capital assets - net	<u>\$ 4,614,603</u>	<u>\$ 517,751</u>	<u>\$ (122,360)</u>	<u>\$ 5,009,994</u>

Depreciation expense was charged to the governmental functions as follows:

General government	\$	1,908
Public works		<u>264,020</u>
	\$	<u>265,928</u>

# TOWN OF LINCOLN, VERMONT

## Notes to the Financial Statements

### **Note 6. Interfund Balances and Activity**

Interfund balances and activity at June 30, 2017 and for the fiscal year then ended, were as follows:

Fund	Interfund		Interfund	
	Receivable	Payable	Revenues	Expenses
General	\$ -	\$ 321,145	\$ -	\$ 84,686
Highway	114,968	-	-	200,000
Capital Improvements	177,743	-	204,686	-
Paving and Bridge	61,485	39,747	80,000	-
Reappraisal	6,324	-	-	-
Conservation	372	-	-	-
Total	\$ 360,892	\$ 360,892	\$ 284,686	\$ 284,686

The Town typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues.

### **Note 7. Unearned Revenue**

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

Unearned revenue in the General Fund consists of \$73,566 in delinquent taxes receivable and related penalty and interest not collected within 60 days of year.

### **Note 8. Indebtedness**

Long-term debt: Long-term liability balances and activity for the year are summarized below:

	6/30/16 Balance	Additions	Reduction	6/30/17 Balance
Governmental Activities				
Bonds payable	\$ 180,000	\$ 590,000	\$ 30,000	\$ 740,000
Notes payable	467,396	134,344	276,254	325,486
	\$ 647,396	\$ 724,344	\$ 306,254	\$ 1,065,486



# TOWN OF LINCOLN, VERMONT

## Notes to the Financial Statements

### **Note 8. Indebtedness (continued)**

Description	Interest Rate	Maturity Date	6/30/16 Balance
Note payable – 2013 Western Star Dump Truck	2.950%	08/15/17	31,291
Note payable – 2016 Freightliner	1.95%	08/05/20	134,344
Note payable – 2015 International Dump Truck	1.95%	10/23/20	78,851
Note payable – 2016 Excavator	2.00%	06/30/21	81,000
Bond payable – VT Municipal Bond Bank	2.800-5.180%	12/01/21	150,000
Bond payable – VT Municipal Bond Bank	2.732%	11/1/36	590,000
			<u>1,065,486</u>
Less: current portion			<u>(164,340)</u>
			<u>\$ 901,146</u>

The debt service requirements at June 30, 2017 for the next five years and thereafter are as follows:

Fiscal Year	Principal	Interest	Total
2018	\$ 164,340	\$ 28,568	\$ 192,908
2019	133,049	24,239	157,288
2020	133,049	20,793	153,842
2021	133,048	18,663	151,711
2022	59,500	14,798	74,298
2023 – 2038	147,500	51,458	198,958
2039 – 2044	147,500	32,506	180,006
2044 – 2049	147,500	11,214	158,714
	<u>\$ 1,065,486</u>	<u>\$ 202,239</u>	<u>\$ 1,267,725</u>

### **Note 9. Property Taxes**

Property taxes attach as an enforceable lien on property as of the beginning of the year. Taxes are levied by July 3, and are payable by October 10 and March 10. The Town of Lincoln, Vermont bills and collects its own property taxes, as well as those for the Town School District and other assessments. Collections of the school taxes and other assessments and remittance of them are accounted for in the General Fund. All unpaid taxes become delinquent the day after second tax installment is due.

All delinquent taxes are assessed a late payment penalty of eight percent of the amount delinquent, and are charged interest at the rate of one percent per month. Delinquent taxes and related penalties and interest are recognized as revenue when received.

Town tax rate	\$ 0.6062
Education tax rate - residential	1.5309
Education tax rate - nonresidential	1.4721

**TOWN OF LINCOLN, VERMONT**  
**Notes to the Financial Statements**

***Note 10. Pensions***

Plan Description

The Vermont Municipal Employees' Retirement System (VMERS) is a cost sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for school districts and other municipal employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended, June 30, 2016, the retirement system consisted of 441 participating employers.

The plan was established effective July 1, 1975 and is governed by Title 24, V.S.A Chapter 125.

The general administration and responsibility for formulating administrative policy and procedures of the retirement system for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives – one elected by the governing bodies of participating employers of the system, and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Board Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

Benefits Provided

VMERS provides retirement, disability and death benefits. Retirement benefits are determined as 1.4% of the employee's final 5-year average compensation times the employee's years of service. Employees with 5 years of continuous service are eligible to retire at age 55. Employees are eligible for service-related disability benefits regardless of length of service. Five years of service is required for nonservice-related disability eligibility.

Disability benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction.

Contributions

Employees are required to contribute 2.5% of their annual pay. The Town's contractually required contribution rate for the year ended June 30, 2017 was 4.0% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan for the Town were \$10,115 for the year ended June 30, 2017.

# TOWN OF LINCOLN, VERMONT

## Notes to the Financial Statements

### **Note 10. Pensions (continued)**

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

At June 30, 2017 the Town reported a liability of \$83,241 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns, actuarially determined. At June 30, 2016, the Town's proportion was 0.06468%, which was an increase of .00024 from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the Town recognized pension expense of \$11,890. At June 30, 2017, the Town reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experiences	\$ 1,710	\$ -
Changes of assumptions	13,368	-
Difference between projected and actual investment earnings	26,991	-
Change in proportional share of contributions	1,000	733
Town's contributions subsequent to the measurement date	<u>10,115</u>	<u>-</u>
Total	\$ <u>53,184</u>	\$ <u>733</u>

\$10,115 reported as deferred outflows of resources related to pensions resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Amounts reported as deferred outflows of resources and inflows of resources related to pensions will be recognized in pension expense as follows:

#### Year Ended June 30:

2017	\$ 10,920
2018	10,920
2019	15,838
2020	<u>4,658</u>
	\$ <u>42,336</u>

## TOWN OF LINCOLN, VERMONT

### Notes to the Financial Statements

#### **Note 10. Pensions (continued)**

##### Actuarial Assumptions

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement:

Inflation	3.0%-3.25%
Salary increases	5%
Investment rate of return	7.95%

Mortality rates were based on the RP-2000 Combined Mortality Tables for Males and Females, as appropriate, with adjustments for mortality improvements based on Scale BB.

The long-term expected rate of return on pension plan investments was determined using best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on function relationships between the economic variable and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate, and long term horizons by weighing the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles. To reflect this in the rate-of-return assumption, a Select and Ultimate assumption setting approach, which is cited in Section 3.8.4 of Actuarial Standard of Practice No. 27 as an alternative to a single assumed rate of return is employed.

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Equity	31.50%	8.54%
Fixed income	33.00%	2.36%
Alternatives	15.50%	8.35%
Multi-strategy	20.00%	4.90%

Nominal long-term expected rates of return for these asset classes are equal to the sum of the above expected long-term real rates and the expected long-term inflation rate of 3.0%.

##### Discount Rate

The discount rate to measure the total pension liability was 7.95%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with current funding policy. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

## TOWN OF LINCOLN, VERMONT

### Notes to the Financial Statements

#### **Note 10. Pensions (continued)**

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.95%, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.95%) or one percent higher (8.95%).

	<u>1% Decrease (6.95%)</u>	<u>Current discount rate (7.95%)</u>	<u>1% Increase (8.95%)</u>
\$	138,188	\$ 83,241	\$ 37,234

#### **Note 11. Risk Management**

The Town is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets, errors and omissions, and injuries to employees. The Town of Lincoln, Vermont maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settle claims have not exceeded this commercial coverage in any of the past three (3) fiscal years.

#### **Note 12. Contingencies**

##### **Federal and State Grants**

In the normal course of operations, the Town receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authorities, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of such audits is not likely to have a material adverse effect on the Town's funds.

#### **Note 13. Subsequent Events**

The Select Board has evaluated subsequent events through November 15, 2017 the date on which the financial statements were available.

**TOWN OF LINCOLN, VERMONT**  
**Statement of Revenues, Expenditures, and Change in**  
**Fund Balance - Budget to Actual - General Fund**  
**Year Ended June 30, 2017**

	Final Budget	Actual Amounts	Variance with Budget Positive (Negative)
<b>Revenues</b>			
Property taxes	\$ 260,165	\$ 286,157	\$ 25,992
State of Vermont	300	109,214	108,914
Licenses, permits and fees	24,220	30,235	6,015
Transfer station	4,900	5,568	668
Investment income	600	841	241
Miscellaneous	-	158	158
Appropriated fund balance	51,086	-	(51,086)
<b>Total revenues</b>	<u>341,271</u>	<u>432,173</u>	<u>90,902</u>
<b>Expenditures</b>			
Administrative	32,768	33,743	(975)
Select board	5,383	5,138	245
Select board assistant	22,392	327	22,065
Town administration	13,256	12,329	927
Town clerk	64,194	64,739	(545)
Assistant town clerk	8,397	8,471	(74)
Listers	23,627	18,236	5,391
Treasurer	24,125	24,103	22
Assistant town treasurer	1,938	1,938	-
Zoning	9,535	8,073	1,462
Planning	2,066	1,565	501
Public safety	20,643	13,261	7,382
Town office	14,630	13,127	1,503
Transfer station	23,317	20,089	3,228
Appropriations	-	135,656	(135,656)
<b>Total expenditures</b>	<u>266,271</u>	<u>360,795</u>	<u>(94,524)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>75,000</u>	<u>71,378</u>	<u>(3,622)</u>
<b>Other financing source (uses)</b>			
Transfers out	(75,000)	(84,686)	(9,686)
<b>Total other financing sources (uses)</b>	<u>(75,000)</u>	<u>(84,686)</u>	<u>(9,686)</u>
<b>Change in fund balance</b>	\$ <u><u>-</u></u>	\$ <u><u>(13,308)</u></u>	\$ <u><u>(13,308)</u></u>

See the independent auditor's report.

**TOWN OF LINCOLN, VERMONT**  
**Statement of Revenues, Expenditures, and Change in**  
**Fund Balance - Budget to Actual - Highway Fund**  
**Year Ended June 30, 2017**

	Final Budget	Actual Amounts	Variance with Budget Positive (Negative)
<b>Revenues</b>			
Property taxes	\$ 775,352	\$ 775,352	\$ -
State aid	123,500	123,068	(432)
Grant income	8,000	17,570	9,570
Payment in lieu of taxes	25,500	28,778	3,278
Miscellaneous	-	1,645	1,645
Appropriated fund balance	46,093	-	(46,093)
<b>Total revenues</b>	<u>978,445</u>	<u>946,413</u>	<u>(32,032)</u>
<b>Expenditures</b>			
Administrative	307,285	289,968	17,317
Equipment maintenance	50,500	71,923	(21,423)
Equipment	65,500	196,391	(130,891)
Town garage	26,060	38,321	(12,261)
Building maintenance	15,600	2,160	13,440
Supplies	313,500	269,453	44,047
Road project	-	8,729	(8,729)
<b>Total expenditures</b>	<u>778,445</u>	<u>876,945</u>	<u>(89,771)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>200,000</u>	<u>69,468</u>	<u>(130,532)</u>
<b>Other financing source (uses)</b>			
Bond proceeds	-	134,344	134,344
Transfers out	(200,000)	(200,000)	-
<b>Total other financing sources (uses)</b>	<u>(200,000)</u>	<u>(65,656)</u>	<u>134,344</u>
<b>Change in fund balance</b>	\$ <u>-</u>	\$ <u>3,812</u>	\$ <u>3,812</u>

See the independent auditor's report.

**TOWN OF LINCOLN, VERMONT**  
**Schedule of the Local Government's Proportionate Share of the Net Pension Liability**  
**Year Ended June 30, 2017**

VMERS Pension Plan  
Last 10 Fiscal Years\*

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Town's proportion of the net pension liability	0.0647%	0.0622%	0.0614%	-	-	-	-	-	-	-
Town's proportionate share of the net pension liability	\$ 83,241	\$ 47,985	\$ 5,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 252,117	\$ 245,762	\$ 217,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's proportionate share of the net pension liability as a percentage of its covered employee payroll	33.02%	19.52%	2.58%	-	-	-	-	-	-	-

See the independent auditor's report.



**TOWN OF LINCOLN, VERMONT**  
**Schedule of Local Government Contributions**  
**Year Ended June 30, 2017**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
VMERS Pension Plan Last 10 Fiscal Years										
Contractually required contributions	\$ 10,115	\$ 9,830	\$ 8,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	10,115	9,830	8,700	-	-	-	-	-	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 252,117	\$ 245,762	\$ 217,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered-employee payroll	4.000%	4.000%	4.000%	-	-	-	-	-	-	-

See the independent auditor's report.

**TOWN OF LINCOLN, VERMONT**  
**Combining Balance Sheets**  
**Nonmajor Special Revenue Funds**  
**June 30, 2017**

	<u>Reappraisal</u>	<u>National Forest</u>	<u>Conservation</u>	<u>Totals</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 60,732	\$ 10,428	\$ -	\$ 71,160
Due from other funds	6,324	-	372	6,696
<b>Total assets</b>	<u>\$ 67,056</u>	<u>\$ 10,428</u>	<u>\$ 372</u>	<u>\$ 77,856</u>
 <b>Fund balance</b>				
Assigned	\$ 67,056	\$ 10,428	\$ 372	\$ 77,856
Total fund balance	<u>67,056</u>	<u>10,428</u>	<u>372</u>	<u>77,856</u>
 <b>Total fund balance</b>	 <u>\$ 67,056</u>	 <u>\$ 10,428</u>	 <u>\$ 372</u>	 <u>\$ 77,856</u>

See the independent auditor's report.

**TOWN OF LINCOLN, VERMONT**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balances - Nonmajor Special Revenue Funds**  
**Year Ended June 30, 2017**

	<u>Reappraisal</u>	<u>National Forest</u>	<u>Conservation</u>	<u>Totals</u>
<b>Revenues</b>				
Interest	\$ 97	\$ 36	\$ -	\$ 133
State of Vermont	<u>6,324</u>	<u>-</u>	<u>-</u>	<u>6,324</u>
<b>Total revenues</b>	<u>6,421</u>	<u>36</u>	<u>-</u>	<u>6,457</u>
<b>Expenditures</b>				
Expenses	<u>-</u>	<u>-</u>	<u>132</u>	<u>132</u>
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>132</u>	<u>132</u>
Excess (deficiency) of revenues over expenditures	<u>6,421</u>	<u>36</u>	<u>(132)</u>	<u>6,325</u>
<b>Other financing sources (uses)</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in fund balance</b>	<u>6,421</u>	<u>36</u>	<u>(132)</u>	<u>6,325</u>
<b>Fund balance, beginning of year</b>	<u>60,635</u>	<u>10,392</u>	<u>504</u>	<u>71,531</u>
<b>Fund balance, end of year</b>	<u>\$ 67,056</u>	<u>\$ 10,428</u>	<u>\$ 372</u>	<u>\$ 77,856</u>

See the independent auditor's report.

## **Regular Office Hours and Meeting Dates**

***All meetings held at the Lincoln Town Clerk's Office unless otherwise noted.***

### **TOWN CLERK'S OFFICE HOURS**

***Monday-Thursday 8:00 a.m. to 2:00 p.m. and  
Wednesdays 4:00 p.m. to 7:00 p.m.  
Also by appointment  
(Changes posted on door & answering machine)***

### **ZONING ADMINISTRATOR'S HOURS**

***Tuesdays and Thursdays  
8:00 a.m. to 10:00 a.m.***

### **TRANSFER STATION HOURS**

***Saturdays  
8:00 a.m. – 1:00 p.m.***

### **SELECTBOARD MEETINGS**

***First and Third Tuesday of the month  
6:30 p.m. (Oct. 1-Apr. 30)  
7:00 p.m. (May 1-Sept. 30)***

### **PLANNING COMMISSION MEETINGS**

***First Thursday of the month  
7:00 p.m.***

### **ZONING BOARD OF ADJUSTMENT MEETINGS**

***Second Monday of the month  
7:00 p.m.***

### **BURNHAM COMMITTEE MEETINGS**

***Each Tuesday  
At Burnham Hall  
8:00 a.m.***

### **NEIGHBORHOOD WATCH MEETINGS**

***First Monday of the month  
(May through October)  
7:00 p.m.***

### **LINCOLN LIBRARY BOARD OF TRUSTEES MEETINGS**

***Second Monday of the month  
At the Library  
6:30 p.m.***

### **LINCOLN VOLUNTEER FIRE COMPANY BUSINESS MEETING**

***First Wednesday of the month  
At the Lincoln Fire Station  
7:00 p.m.***

### **SCHOOL BOARD MEETINGS**

As the current individual school boards phase out and the new Mt. Abraham Unified School District replaces them, meeting dates and locations vary. Check the [www.anesu.org](http://www.anesu.org) website for agendas and minutes of the various boards. This website may change to reflect the new identity of the supervisory union.