

# 2018

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



East River Road aka Abbey Road Redux

Please bring this report with you to Town Meeting

**Burnham Hall**

**Monday, March 4, 2019 at 6:00 PM**

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

### Town Quick Tips

The Town Office is open M, T, W & Th. 8 to 2, Wed. 4-7, and also by appointment

The Town Office Phone number is 453-2980

The Town Garage Phone number is 453-3703

Selectboard Meetings are the 1<sup>st</sup> and 3<sup>rd</sup> Tuesdays of the month at 6:30 p.m.

Zoning Administrator hours are Tuesday and Thursday from 8-10 a.m.

Transfer Station Hours are Saturdays from 8 a.m. to 1 p.m.

### **If you burn outdoors- do it safely!**

- **Get a burn permit from your local town forest fire warden.** Permits are required by Vermont State Law when there is no snow covering the ground. Please call the Town Forest Fire Warden at (802) 349-9142 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 ft. to any structure.
- Have fire tools and a water supply onsite and available.
- Don't burn on dry, windy days.
- **Don't burn trash—it is illegal.** Burning treated materials, such as painted wood and pressure treated wood is also illegal. Only natural materials are allowed, including brush, untreated lumber and similar materials.
- An Adult should 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 the smoke direction doesn't cause a problem for them.

The Lincoln Library will be hosting a bake and food sale at the Town Office on Election Day. There will be soup for takeout and a variety of homemade baked goods to choose from. The sale will continue until we are sold out.

Thank you for your support!

Cover photo by Reed Prescott

2018 Annual Report, Town of Lincoln  
Celebrating the 100<sup>th</sup> year of Walter S. Burnham's Legacy

**East River Road aka Abbey Road Redux**

**All Roads Lead to Burnham Hall**

It was the summer of 2018 when four lost travelers found themselves sitting in the Lincoln General Store, contemplating what would be the next leg of their life-long quest to find a classic brick building situated by a clear, peaceful stream. A building where a community found happiness, shared sadness, celebrated accomplishment, gloried in democracy, ate lots of good food and found friends old and new. A place that reveled in good music, good humor, and general, overall good feeling.

It had been 50 years since they left a place called Abbey Road, and having discovered the miracle of GPS, heard a voice saying, "You have reached your destination!" Exiting the store into the brilliant sunlight, they beheld a brand new, shiny crosswalk painted on East River Road. It led directly to Burnham Hall, the venue of their vision. Slowly, the four travelers strode onto the crosswalk and the world became a better, safer, more peaceful place as east met west in a story that is always beginning.

The Lincoln Community thanks you,

**Walter S. Burnham**

2018 Annual Report, Town of Lincoln  
Celebrating the 100<sup>th</sup> year of Walter S. Burnham's Legacy



**Walter S. Burnham**

**A Year Long, Community-wide Celebration**

We have a big reason to celebrate: 2019 marks the 100-year anniversary of the Burnham Legacy! An excerpt from Walter S. Burnham's will states that his trust, "be expended for educational, charitable and musical purposes, for clean and wholesome athletic sports, and for rewards of merit to school children of ...Lincoln".

For the past 100 years, the Burnham Foundation has indeed been a major part of the reason our community is so enriched, and it is my pleasure to help facilitate our celebration of it.

With support from the Burnham Foundation, the Lincoln Selectboard, Neat Repeats, and other donors, you can expect to see a lot of activity in 2019 focusing on Burnham. Rhonda Hutchins and I have agreed to be co-leaders of this year's celebration, and we have already enlisted the help of many other community leaders to bring you a number of Burnham centered events.

## 2018 Annual Report, Town of Lincoln Celebrating the 100<sup>th</sup> year of Walter S. Burnham's Legacy

Here is a partial list of what's happening at the time of publication:

The Historical Society has an exhibit on Burnham at the Lincoln Library. Hill County Holiday, happening the first weekend in February is Burnham centered, even featuring a Walter Burnham Look alike contest!

Our 100 Year Celebration Logo was designed by Andrew Rainville and is hanging on a banner outside of Burnham Hall. Also look for yard signs with the logo, directing you to events featuring a Burnham celebration.

A Walter S. Burnham student scholarship is now open for applications. This award is based on community volunteerism rather than academics. Look for applications on the Town website at [www.lincolnvermont.org](http://www.lincolnvermont.org).

A special play performance is in the works for a date probably in early May.

Do you have any other ideas? We would love to hear from you and incorporate them into events for 2019. Please contact me or Rhonda. We welcome contributions to help enhance our celebration plans.

We would love to print up some T-shirts with our logo, and if you feel moved after reading the next paragraph, donations may be sent to the Walter Burnham Foundation, 62 Quaker Street, Lincoln, VT 05443.

Please take a moment right now to pause and reflect on all the wonderful and important things that have been possible because of Walter Burnham—a community gathering place, home of our library for decades, Town Meeting, elections, school graduations, family celebrations, pre-school events, Boy Scouts, fundraisers, community meals, rummage sales, music events, variety shows, craft fairs, exercise classes, dances, educational talks, the list goes on. So much of who we are as a community, and how beautifully we connect with each other has become possible because of Walter Burnham's gift to us. Of course, the Burnham Legacy has continued through the years thanks to the hard work of the people who serve with the Burnham Foundation Board of Directors. Please join us all in this very important celebration!!

Sally Ober, (802) 349-3440 and Rhonda Hutchins (802) 453-7502

"Celebration Committee" for the Burnham Foundation Board of Directors



2018 Annual Report, Town of Lincoln  
Celebrating the 100<sup>th</sup> year of Walter S. Burnham's Legacy

**A Few Burnham Facts**

The **Endowment** left by Walter Burnham to Lincoln was approximately \$85,000.

The "Fund" is **controlled** by a bank in Ohio – The Burnham Committee receives **ONLY** interest from the fund.

In 1920 The Burnham Committee **received** \$1,390.27 from the fund and in 2017 The Burnham Committee received \$25,757.47 from the fund.

From 1920-2017 Lincoln organizations and residents received approximately \$1,094,043.01 from the fund.

From 2004-2017 The Burnham Committee received approximately \$453,463 in **Grant** moneys.

From 1998-2017 The Burnham Committee spent approximately \$939,952.75 on **building** construction, restoration, & accessibility.

In 2007 The Burnham Committee took out a **mortgage** of approximately \$250,000, currently reduced to about \$172,000. It costs about \$15,000 per year to pay this note.

A few examples of donations made by The Burnham Committee over the years:

Purchase of Eyeglasses for indigent residents  
Purchase of Baseball Uniforms  
Salary for Music Teachers in the schools  
\$2,360 for Pianos for the Hall and Schools  
Polio shots for school children  
\$4,000 to the fledgling Volunteer Fire Dept.  
Awards for school children  
Music concerts  
Scholarship to a Lincoln High School Graduate  
Providing Public Bathrooms

\*there are numerous donations worthy of note not listed here.

Walter Burnham's will would seem to indicate that he was a sensitive and forward-thinking man. Walter's request that both **women and men be put in charge** of handling his endowment would have been **unusual in 1919**. In Vermont women did not have the right to vote until 1920.

We do not know a great deal about the man who left a wise endowment to this town which has had a **far reaching and lasting influence** for the past 100 years and will, with the help of her citizens, continue into the future.

(Facts compiled by Rhonda Hutchins of the Historical Society)

2018 Annual Report, Town of Lincoln  
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**The Burnham Committee: Organized and Tenacious**

On September 3, 2011, about 125 people came to Lincoln's historic Burnham Hall to attend a concert by BandAnna, a local rock and blues band. Usually such a concert wouldn't have been memorable. But September 3<sup>rd</sup> was less than a week after Tropical Storm Irene devastated Vermont. In Lincoln, the New Haven River—which last flooded in 1998—roared down the valley, as did other brooks and streams, causing flooding in the village and throughout the town. Roads and properties were damaged—but no one was hurt and no homes were destroyed, unlike our neighbors to the East and South.

People came to Burnham Hall that night for many reasons. They came to put aside the heaviness of dealing with damage, loss and overwhelming emotion. They came to inquire after friends, to see if anyone needed help, to ask about those in neighboring towns that were hardest hit. They came to celebrate hope and healing. They came to celebrate in Burnham Hall, which sits beside the New Haven River and during Irene was surrounded by four feet of floodwaters that did not penetrate the building, thanks to a new and untested barrier system for the lower floor windows and doors. The spirit of the night might best be described as humble thanksgiving comingled with joy and relief. It was community at its best.

The floods of 1998 and 2011 serve as bookends and give perspective to a period of extensive, historically sensitive renovations and flood-proofing at Burnham Hall.

When the flood hit in 1998, the lower level of the building was under five feet of water, and everything the waters touched was damaged. A committee of concerned citizens began meeting weekly to figure out how to floodproof the building, and how to renovate it while keeping the historical integrity intact. The newly formed Burnham Committee worked with residents of the Town and developed a six-part plan for renovation and programs. Numerous grants were applied for and received. The Burnham Committee, and in particular Mark Benz, developed a reputation Statewide for the planning and work that was being done to preserve our beautiful building. In fact, Burnham Hall was featured in a FEMA video for successful floodwater mitigation.

The Committee continues to meet almost weekly, with many of the original members still attending. Projects are updated and implemented. After 20 years, renovations are almost done, and the focus is on events such as the Burnham Music Series and the Centennial Celebration.

Over the years Burnham Hall has had the help of numerous grantors as well as the generous support of local businesses and individuals to enable its renovation and maintenance.

The Town of Lincoln was bequeathed through Walter S. Burnham a gift—a beautiful, historic building where our lives are touched and community is a reality, not a concept. The Burnham Committee continues the tradition by restoring and maintaining Burnham Hall, to pass that gift on to our children and grandchildren, so their lives will be enriched as ours have been.

2018 Annual Report, Town of Lincoln  
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Burnham Hall stands strong against the New Haven River during Tropical Storm Irene

*We would like to give special thanks to Mark Benz—strategic planner, passionate networker, grant writer extraordinaire—whose countless hours of effort all these many years, along with the Burnham Committee, have enabled the renovation, restoration and upgrade of Burnham Hall.*

*Walter Burnham might see Mark as a kindred spirit because of his love, dedication and service to our community, and especially to its children, through this volunteer work done with humility, grace and tenacity.*

*He would likely be inspired and grateful, Mark, as are we.*

*Thank you!*



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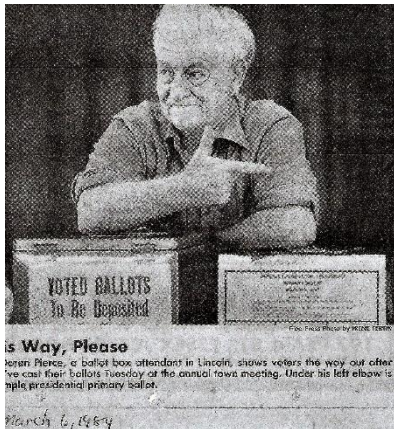
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## Town Clerk's Report

In even numbered years, we have three elections—and the report from 2018 is remarkable! Out of about 1,100 registered voters, we saw 490 participate in the March Town Meeting Election, 444 voted in the August Primary, and 770 of you cast ballots in the November General Election. Lincoln consistently falls among the highest voter turnout percentages in the state, and this summer I was invited to be interviewed on the radio about it. When asked why Lincoln voters are so reliable, I answered that it is part of our culture here to vote and be involved. It's not just the Town Clerk who reminds people about voting. Lots of folks speak up and encourage each other to vote by offering rides, respectfully sharing information about the issues, and cooking up delicious bake sale food to help make voting festive. Our children come with their parents and grandparents to the polling place, and they get excited when they are finally of age to receive their own ballots. By showing our young people that voting is important, it will hopefully become one of their life-long habits. Congratulations on being good role models to each other!

Our dedicated election workers are another group to be proud of. These volunteers do an



*Doran Pierce, 1984*  
*Photo Courtesy of Lincoln Historical Society*

excellent job counting ballots and reconciling the votes. This November, a recount in the State's Attorney race resulted in just one vote that the judge ruled differently than we did. Way to go Lincoln elections team! We received kudos from the Secretary of State's Office for a job well done.

New to our state and federal elections this year is a tablet-style ballot marking tool to enhance voter accessibility. These replace the former vote-by-phone system. All precincts in Vermont received these devices and town clerks were trained to assist voters with using them. At this time, the device will only be programmed for state and federal elections and will not be available at the 2019 Town Meeting Election.

If you are interested in knowing more about it, please ask. I would be happy to show you how it works. You do not need to have a disability—anyone can use it, and you can try it out before Election Day to see if you like it. The device has three different means of entering your ballot choices: a touch screen, a navigation pad, and three very large buttons. It may be able to receive input from other devices if you have another selection tool which you prefer to use, but please let me know in advance of Election Day so we can test for compatibility. Headphones are available, and instructions and ballot choices can be read to you as well. When you are done making your ballot choices, your Lincoln ballot is fed into the printer and the machine blackens in the ovals for you. After printing, you can verify that the ballot was marked to your satisfaction before depositing it into the ballot box.



I am excited to be an organizer for the Centennial Celebration of the Burnham Legacy this year. We have much to celebrate! So much of who we are as a community can be attributed to the gifts of Walter S. Burnham. I hope you'll reflect on all the good and important things that have happened in your lifetime at Burnham Hall and join us in the celebratory activities throughout 2019. It is a wonderful community we have chosen to live in, and I am grateful to be a part of it. Please keep in touch with questions, concerns, or anything I can help you with.

—Sally Ober, Town Clerk

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

**Office Hours:** Regular Town Clerk hours are Monday through Thursday, from 8 a.m. to 2 p.m. and Wednesday evenings from 4 p.m. to 7 p.m. We post regular hours and changes on the answering machine, office door, and town website. 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.

**Dog licenses:** All residents with a dog or wolf-hybrid over the age of six 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 16, from 9:00-10:00 a.m. at the Town Office.**

**Transfer Station Stickers:** These allow you to use the Lincoln Transfer Station during Saturday hours from 8 a.m. to 1 p.m. Your first sticker costs \$15 and 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 in comingled open bins, but plastic bags must be separated out. Please rinse and clean your recyclable materials. Trash disposal fees depend on the size of your bag or barrel, and tire disposal is currently \$4/tire (no rims please). These fees can be paid to the transfer station attendant on site with cash or check.

**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 on file here are available for \$10 per copy.

**Civil Marriage Licenses:** The fee is \$60, and licenses are valid 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, Vermont. You must bring your VT Driver's License, Personal ID#, or Social Security number in order to register to vote, if you have one. If you don't have a VT Personal ID# or Social Security number, please contact the Office of the Secretary of State, Elections Division at (800) 439-8683 to obtain a unique identifier number.

**Elections:** If you'd 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 if it is not more than 60 days expired, and snowmobiles within a 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 to use 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 Vehicle 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. 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 for a fee of \$5.

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

**Notary Public services:** The Town Clerk is a Notary Public. She must witness the signing of the document. Please bring a current I.D. 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 passport offers discounts at state parks and the Addison County Fair and costs \$2.

**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 a double-sided is \$20. These signs 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.

*Thank you for the opportunity to serve you. –Sally Ober, Town Clerk and Asst. Clerks Lolly Otis and Linda Daybell.*



Burnham Hall

<b><u>Elected Town and School Officers</u></b>			<b><u>Term</u></b>
<b><u>Position</u></b>	<b><u>Name</u></b>	<b><u>Phone</u></b>	<b><u>Expires</u></b>
<b>Selectboard</b>	Ellie Bryant, <i>app't, (2 yr.)</i>	989-0123	3/2020
	Paul Forlenza, <i>V. Chair (3 yr.)</i>	453-3592	3/2020
	Will Sipsey <i>(3 yr.)</i>	453-3665	3/2019
	Oakley Smith <i>(2 yr.)</i>	453-5078	3/2019
	Bill Finger, <i>Chair (3 yr.)</i>	453-4296	3/2020
<b>Town Clerk</b>	Sally Ober	453-2980	3/2019
<b>Assistant Clerks</b> ( <i>App't by Clerk</i> )	Lolly Otis and Linda Daybell	453-2980	3/2019
<b>Treasurer</b>	Lisa Truchon	453-2980	3/2019
<b>Asst. Treasurer</b> ( <i>App't by Treas.</i> )	Larry Masterson	453-2980	3/2019
<b>First Constable</b>	Josh Otey	(802)448-2325	3/2019
<b>Second Constable</b>	Mark Truax	453-2046	3/2019
<b>Delinquent Tax Collector</b>	Nancy Stevens	453-4294	3/2019
<b>Town Meeting Moderator</b>	Will Sipsey	453-3665	3/2019
<b>Agent to Prosecute &amp; Defend Suits</b>	George Vince	453-3327	3/2019
<b>Grand Juror</b>	George Vince	453-3327	3/2019
<b>Agent to Deed Real Estate</b>	George Vince	453-3327	3/2019
<b>Board of Listers (3 yrs.)</b>	Dan Adam	453-2643	3/2021
	<i>Vacant</i>		3/2019
	Lisa Truchon	453-2980	3/2020
<b>Justices of the Peace (2 yrs.)</b>	Ilana Brett	453-5371	2/2021
	Ari Kirshenbaum	453-2403	2/2021
	David Marsters	453-4198	2/2021
	Mark Mulqueen	453-5320	2/2021
	Ann Pollender	349-4811	2/2021
	Nancy Stevens	453-4294	2/2021
	Sally Taylor	453-5953	2/2021
<b>Mt. Abraham Unified School</b>	Amy Heath, <i>appointed, (3 yr.)</i>	349-8060	3/2020
<b>District Directors</b> ( <i>newly formed board for 5 towns</i> )	Sarah McClain <i>(3 yr.)</i>	453-7183	3/2021
<b>Lincoln Library Trustees (3 yrs.)</b>			
( <i>Elected by Town of Lincoln</i> )	Ed Hanson	453-3785	3/2019
( <i>Elected by Town of Lincoln</i> )	Linda Daybell	453-5243	3/2019
( <i>Elected by Town of Lincoln</i> )	Grace Freeman, <i>Vice Pres.</i>	453-4731	3/2021
( <i>Elected by Town of Lincoln</i> )	Ruth Shepherd, <i>Secretary</i>	453-4786	3/2020
( <i>Elected by Town of Lincoln</i> )	<i>Vacant</i>		3/2020
( <i>Appointed by Library Board</i> )	Sally Baldwin, <i>President</i>	453-7231	3/2020
( <i>Appointed by Library Board</i> )	Elizabeth Keenan	(413)250-9334	3/2021
( <i>Appointed by Library Board</i> )	<i>Vacant</i>		3/2021
( <i>Appointed by Library Board</i> )	Barb Aitken	453-5378	3/2019
<i>Teen Trustee</i>	Hannah Zimmer		3/2019
<i>Teen Trustee</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	3/2021
<b>Transfer Station Operator</b>			
<i>Moose Rubbish and Recycling</i>	Randy Orvis	758-2097	3/2021
<b>Animal Control Officer</b>	Nathan Reynolds	453-6300	Indefinite
<b>Health Officer</b>	Eleanor Scully	453-5637	11/2019
<b>Emergency Manager</b>	Barbara Rainville	453-5797	3/2021
<b>Assistant Emergency Manager</b>	Peter Brown	453-2974	3/2019
<b>Energy Coordinator</b>	Oakley Smith	453-5078	3/2019
<b>Addison County Regional Planning</b>	Steve Revell	453-4384	7/2019
<b>Commission Delegates</b>	Paul Forlenza	453-3592	7/2019
<b>Addison County Solid Waste</b>	Bill Finger	453-4296	2019
<b>Management District Delegates</b>	Oakley Smith, <i>alternate</i>	453-5078	2019
<b>Addison County Transportation</b>	Will Sipsey	453-3665	7/2019
<b>Advisory Committee</b>			
<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 (3 yrs.)</b>	Aaron Thomas, <i>Chair</i>	453-2603	9/2021
	Victor Atkins	453-3772	9/2021
	<i>vacant</i>		9/2021
	Sally Taylor	453-5953	9/2021
	Tommie Thompson	453-2449	9/2021
<b>Zoning Board of Adjustment (3 yrs.)</b>	Barbara Rainville, <i>Chair</i>	453-5797	9/2019
	Tommie Thompson, <i>V. Chair</i>	453-2449	9/2019
	Steve Alexander	453-5807	9/2019
	David Brett	453-5371	9/2020
	Barry Olson	453-5985	9/2020
	Jonathan Berg	377-1886	9/2020
	Nicole E. Lee	349-3576	9/2021
	Nate Wallace-Gusakov	453-7935	9/2021
	Trish Waugh	253-1704	9/2021
	Stephen Halnon, <i>alt.</i>	453-3517	9/2021
	Harry Reynolds, <i>alt.</i>	349-5362	9/2021
<b>Fence Viewers</b>	Stephen Halnon	453-3517	3/2019
	Mark Truax	453-2046	3/2019
	Paul Forlenza	453-3592	3/2019
<b>Inspector of Lumber</b>	Dan Adam	453-2643	3/2019
<b>Tree Warden</b>	<i>vacant</i>		
<b>Town Report Committee</b>	Rhonda Hutchins	453-7502	Indefinite
	Ann Moreau-Kensek	453-2980	Indefinite

**Other Town Organizations**

<b>Lincoln Cemetery Association</b>	Judy Brown, <i>President</i>	453-4563	
	Mary Lu Harding, <i>Sec.</i>	453-5379	
	Michael Harding, <i>Trustee</i>	453-5379	
	Nancy Stevens, <i>Treas.</i>	453-4294	
	David Wood, <i>Trustee</i>	453-7071	<b>Radio Call #'s</b>
<b>Lincoln Neighborhood Watch Patrol</b>	Katie Banks, <i>V. 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	
	Jo Jackson, <i>V. Chair</i>	989-6340	
	Sandy Lee, <i>Sec.</i>	453-3540	
	Kevin Micklas	453-6051	
	Mary Micklas, <i>Chair</i>	453-6051	
	Sally Ober, <i>Treas.</i>	453-5220	
	Christie Sumner	453-3231	
			<b>Term Expires</b>
<b>Lincoln Volunteer Fire Company</b>	Dan Ober, <i>Chief</i>	349-3594	1/2020
	<i>President</i> Alan Kamman	349-4588	1/2020
	<i>1<sup>st</sup> Assistant Chief</i> Matt Atkins	349-9142	1/2020
	<i>2<sup>nd</sup> Assistant Chief</i> Dudley Leavitt, Jr.	453-5791	1/2020
	<i>Town Forest Fire Warden (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	2021
	Ann Pollender	453-3974	2020
	Will Sipsey	453-3665	2021
	David Wetmore	453-5592	2020
	Bill Finger	453-4296	3/2019
	Ellie Bryant	989-0123	3/2019
	Oakley Smith	453-5078	3/2019
	Paul Forlenza	453-3592	3/2019
<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 Meeting is held on the Monday night before Vermont Town Meeting Day. This year **Lincoln's Town Meeting is on Monday, March 4, 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 5, 2019. **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, and on the annual school budgets for the Mount Abraham Unified School District (MAUSD) and for the Hannaford Career Center.

### **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://olvr.sec.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. 17 V.S.A. 2532(d) & (e) 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 of the Peace can bring the ballot to your home. We must hand or mail early ballots directly to the voter—you cannot send someone to pick them 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**

The 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 their 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. The Board of Civil Authority consists of the Town Clerk, the Selectboard, and the Justices of the Peace.



**For Election Day:** If you are a voter who needs assistance with any aspect of voting, you can do any of the following.

- 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.)
- Bring someone with you to help you vote.
- Ask for two election officials to help you vote.
- Ask for curbside voting (two election officials will bring your ballot out to your vehicle).
- 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 5, 2019**

Office	Vote for Not More Than....	Term Length	Candidates
Selectboard	One	3 years	Will Sipsey
	One	2 years	Oakley Smith
	One	1 year remaining of a 2-year term	Ellie Bryant
Town Clerk	One	1 year	Sally Ober
Treasurer	One	1 year	Lisa Truchon
First Constable	One	1 year	Joshua Lee Otey
Second Constable	One	1 year	Matthew Collins Mark Truax
Collector of Delinquent Taxes	One	1 year	Nancy Stevens
Town Meeting Moderator	One	1 year	Will Sipsey
Agent to Prosecute & Defend Suits	One	1 year	Rebecca J. Otey
Grand Juror	One	1 year	Rebecca J. Otey
Agent to Deed Real Estate	One	1 year	Rebecca J. Otey
Lister	One	3 years	
Mt. Abraham Unified School District Director	One	1 year remaining of a 3-year term	
Lincoln Library Trustee	Two	3 years	Linda Daybell Ed Hanson

**Vital Records****2018 Certificates of Live Birth Filed\* in Lincoln, Vermont**

<b>Date of Birth</b>	<b>Sex</b>	<b>Name</b>	<b>Parents</b>
February 02, 2018	F	Marina Grace Mason	Emily and Taylor Mason 2866 South Lincoln Road
February 05, 2018	F	Harper Elaine Nelson	Lorianne Urban and Christopher Nelson 122 Forge Hill Road
March 01, 2018	M	Ayden Michael Little	Chelsea Jones and Jason Little 45 A Hall Road
April 02, 2018	F	Nora Virginia Hannah	Megan and Jacob Hannah 202 Geary Road South
April 02, 2018	F	Charlotte Eleanor Hannah	Megan and Jacob Hannah 202 Geary Road South
June 30, 2018	M	Oliver Leon Lafayette	Roberta Sinnock and Edward Lafayette-Wimett 574 East River Road
August 13, 2018	F	Maddison Irene Bassett	Natalie and Brett Bassett 2306 South Lincoln Road
September 10, 2018	F	Julia Marie Gates	Maggie and David Gates 1597 Lincoln Gap Road
September 17, 2018	M	Ryker Timothy Wells	Nicki and Matthew Wells 57 Martell Road
October 08, 2018	F	Louisa Jean Marigold Moseley	Caitlin and Emmet Moseley IV 796 James Road
October 12, 2018	F	Ailia Claire McDonough	Kira and Jacob McDonough 567 Post Road Hill
December 11, 2018	M	Wade Mikel Gorton	Ashley and Jerad Gorton 1986 West River Road
December 19, 2018	F	Eleanor Rhys Bates	Janet and Brian Bates 1627 Downingsville Road

*\* This list contains births occurring in 2018, but does not include all adoptions or court amended certificates filed in 2018*

**2018 Certificates of Civil Marriage**

June 23, 2018	Elizabeth Huizenga and Shawn Russell 103 Bull Run Road, Lincoln
August 11, 2018	Rachel Clark and Conor Shaw District of Columbia
August 18, 2018	Ethan Ready and Elizabeth Keenan 31 Creamery Street, Lincoln
September 2, 2018	Christine Wallace and Stanley Mayo, Jr. 122 Murray Road, Lincoln
December 8, 2018	Cheryl Ballard and Phillip Devoid 1956 South Lincoln Road, Lincoln and 3 Meadow Lane, Bristol

**2018 Certificates of Death filed in Lincoln, Vermont**

<b><u>Date of Death</u></b>	<b><u>Name</u></b>	<b><u>Residence Address</u></b>	<b><u>Age</u></b>
April 28, 2018	Lucien B. Curtis, Jr.	2177 Ripton Road	75
June 11, 2018	Gordon Dale Folsom	1109 County Road	73
June 14, 2018	Suzanne B. Rice	321 East River Road	84
June 26, 2018	Patricia Dawn Grimes	262 Grimes Road	83
June 27, 2018	Arthur Lee Flemings, Sr.	796 East River Road	75
July 24, 2018	Albert Lewis Wilkes, Jr.	Alstead, NH	66
August 26, 2018	Troy Jay Gadue	73 Purinton Road East	56
August, 2018	Douglas James Kehoe	397 County Road	62
October 01, 2018	Joyce Elaine Munson	97 Robinson Road	78
November 03, 2018	Stanley A. Hartman	505 Grimes Road	57
November 16, 2018	James Wire Apgar	2549 South Lincoln Road	62
November 24, 2018	Norma Nancy Kimball	1704 West River Road	77

**2018 Burial-Transit Permits and Burials/Interments**

<b><u>Date of Death</u></b>	<b><u>Name</u></b>	<b><u>Name of Cemetery</u></b>	<b><u>Date of burial or interment</u></b>
February 15, 2018	Laura Lee Searle	Maple	May 22, 2018
August 20, 2017	Paul V. Rotax	Maple	June 17, 2018
February 06, 2018	Nancy Gayle Thompson	Maple	June 30, 2018
June 26, 2018	Patricia Grimes	Maple	June 30, 2018
June 14, 2018	Suzanne B. Rice	Maple	July 1, 2018
June 27, 2018	Arthur Lee Flemings, Sr.	Maple	July 9, 2018
April 20, 2018	Ruth L. Coyle	Maple	July 9, 2018
August 15, 2018	Elizabeth Jean Hatch	Maple	August 18, 2018
November 03, 2018	Stanley A. Hartman	Maple	November 8, 2018

**The New Vital Records Law (Act 46, 2017) and What It Means for You**

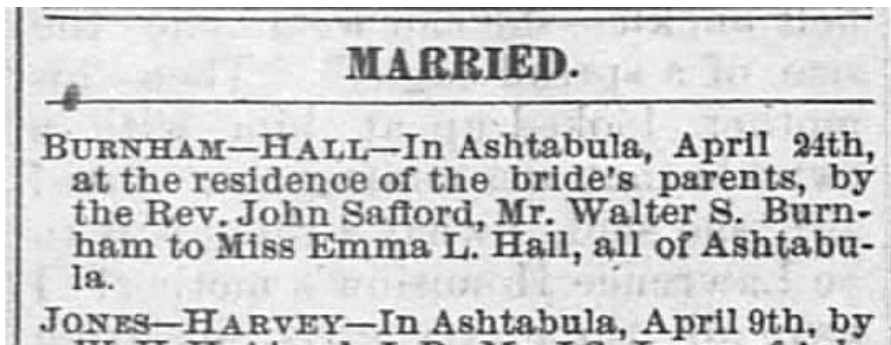
The Vermont Legislature passed Act 46 in May 2017, which significantly changes the state laws that govern vital records –namely, birth and death certificates. The new law and rules will enhance the safety and security of birth and death certificates, provide better protection against misuse of these 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, 2019.**

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 (2017), go to

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



Walter Burnham married Emma Hall!

(News clip courtesy of Rhonda Hutchins, Lincoln Historical Society)

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

As black clouds continue to swirl over our nation's capital and our "leaders" play like children in a sandbox, ignoring the good of the nation, jockeying to see who can be cleverer and more deceptive, we are happy to report that your local and highest level of government is 100% open and working. Your Select Board along with local governments across this land works every day to maximize efficient and effective use of limited resources. We work hard to bring your federal and state tax dollars back into Lincoln to improve roads, protect our environment, promote safety and security and preserve our unique community and quality of life while respecting individual rights and lifestyles. It is not simple, easy or perfect, but it is a bastion of hope when hope faith and trust are in very short supply.

In 2019 we celebrate the centennial milestone of the construction of Burnham Memorial Hall in the center of "downtown Lincoln". This beautiful, rugged, red brick monument has witnessed 100 years of community history. Town meetings, concerts, plays, graduations, weddings, funerals, dinners and events of all descriptions have been held here. The building stands silently, ready to serve at a moment's notice, an anchor holding the memories and dreams of an ever-changing community. We celebrate more than just a building though. The foresight, compassion and generosity of Walter S. Burnham has touched many generations of Lincoln residents. His legacy, driven by understanding and love, enhances our well-being throughout life. Mr. Burnham exemplifies altruism as a model to defeat the egotism that currently sullies so many in public life.

We were saddened to have James Needham resign from the Select Board in fall 2018 and thank him for several years of dedicated service on the board.

We happily report that we appointed Ellie Bryant to fill the vacancy. Ellie has been taking minutes for Select Board meetings for a year. She has found that experience has formed a good foundation for her new role.

**Town Roads**

Our biggest challenge is, and will remain, to keep moving forward methodically to upgrade and maintain our town road system. Seventeen miles of our fifty-two-mile road system are paved. Most of our paved roads have evolved over many years from being dirt "cow paths" to "modern" roads expected to carry large volumes of heavy and high-speed traffic. Except in a few instances, there has been little or no planning, design or engineering involved in the evolution. Layer after layer of oil or asphalt has been installed without regard to road sub-base material, drainage, alignment safety or traffic volume. The end product of this process has been roads that look and feel good for one season followed in the next season with visible deterioration and finally with gross deterioration. This is NOT the best use for our limited resources (i.e., your property taxes).

To better use available funds, our first aim is to preserve our best road surfaces with shim and overlay asphalt. Where the traveling surface has crumbled, drainage is bad or there are safety concerns stemming from poor alignments and/or intersection design, our goal is to reconstruct drainage, road base and remove and replace asphalt.

To that end, we have sought and received several state grants through VTrans Better Roads program, VTrans Class 2 and Structures programs and Municipal Grants-in-aid through the Vermont Department of Environmental Conservation. The combination of these grants with town property tax will net about \$500,000 in major road improvements in FY19 & FY 20. Lincoln has the unenviable distinction of having one of the highest numbers of so-called “connected segments” of all towns in Vermont. A connected segment is a section of roadway, paved or unpaved that is in close proximity to a waterway that drains to Lake Champlain. The Town is required to bring all 500+ segments into compliance with drainage standards established as part of the new clean water initiative. The brighter side is that we are eligible and will probably be approved for additional grant funding to address the state’s demands.

In calendar year 2018 (FY18 & 19) we accomplished the following:

- 1) complete rehab and widening of a concrete box culvert on East River Road;
- 2) rip-rapped upstream wing walls on Isham Brook concrete box bridge;
- 3) replaced four culverts and headwalls on Lincoln Gap Road from the top of the gap to the Warren town line;
- 4) reshaped and stone lined new drainage ditches on Gove Hill;
- 5) rehabbed and stone lined drainage ditches on Quaker Street;
- 6) replaced two large cross culverts on Quaker Street;
- 7) rehabbed and lined ditches on the paved section of Quaker Street, Forge Hill intersection, and Zeno Bridge to Elder Hill intersection;
- 8) base course asphalt paving installed on Quaker Street, Downingsville Road to Elder Hill Road (finish course will be installed Spring 2019);
- 9) federally funded High Risk Rural Roads (HRRR) Project was finally completed on River Road. Installation was done by a private contractor who was contracted to do similar projects in 28 towns. The HRRR Grant was approved in 2010! This project included new signs, new guardrail and delineators and a new crosswalk to Burnham Hall.

#### **Anticipated progress for FY 2019 and FY 2020**

1. Completion of Quaker Street Project
  - a. Finish asphalt overlay Downingsville Road to Elder Hill
  - b. Complete drainage rehab Elder Hill to River Road
  - c. Replace large culvert on Quaker Street to merge road and pedestrian “bridge”
  - d. Base and finish overlay Elder Hill to River Road
  - e. Stripe / Guardrail / Signs
2. Reconstruct South Lincoln Road, Garland Bridge to Page Hill
  - a. Realign where possible & necessary
  - b. BOMAG (Grind) or cold plane pavement



- c. Repair and upgrade sub-base
  - d. Replace culverts
  - e. Rehab and stone line drainage
  - f. Straighten road near beaver ponds
  - g. Base and finish pave
  - h. Strip/Guardrail/Signs
- 3. Overlay East River Road, Truchon Bridge to Old Hotel
  - 4. West River Road, Gale curve to Beaver Meadow Brook
    - a. Drainage rehab at Creamery street
    - b. Culvert replacement
    - c. Cold Plane/ Shim / Overlay
  - 5. Creamery Street
    - a. Repair holes and sub-base
    - b. Asphalt overlay
    - c. Traffic calming? (TBD)
  - 6. Colby Hill
    - a. Atkins Road to Isham Hollow Road
    - b. Drainage rehab and stone lining
    - c. Base improvement
    - d. Surface gravel
    - e. Signs

### **Winter Maintenance**

The Select Board is exploring the possibility of sourcing our annual supply of winter sand locally. If feasible the cost of sand could be reduced dramatically.

### **Article 8 – Town Meeting 2019**

Several years ago, the town voted to establish a Paving Reserve Fund. The purpose of this fund is to assure that property tax funds budgeted annually for repaving town roads can be managed from year to year to mesh with state grant funding cycles and paving contractor schedules. Without this reserve fund, money budgeted for paving that was unused at the end of a fiscal year, could not be guaranteed for use in the new fiscal year. Our Highway budget proposal for FY 2020 includes \$60,000 for transfer to the paving fund. **Article 8 seeks your approval for an additional \$100,000 or more to go toward paving.** Just FYI—at our most recent paving price, \$100,000 will pave approximately 2,700 feet. The town has a total of 89,760 feet of paved road.

### **Public Safety**

In spring 2018, the Select Board terminated the town's contract with the Addison County Sheriff. The contract mainly was for very limited enforcement of the Town speed limit. The Board decided that it was time to re-evaluate the Town's law enforcement needs. As part of the re-evaluation, we are installing two more radar digital speed signs on River Road. These signs are a proven deterrence as drivers receive a very visible reminder of their actual speed. Our goal is to reduce speed to enhance safety. We are hopeful that we can meet this goal without resorting to a more heavy-handed approach involving tickets and fines.

Looking ahead, Town Constable Josh Otey will be assisting us to make informed decisions about the need, scope and cost of law enforcement. Ellie Bryant will be heading up this effort.

### **Solid Waste / Recycling / Transfer Station**

We completed our second year in 2018 having our transfer station/recycling center operated by Randy Orvis of Moose Rubbish & Recycling. In the past couple years there have been many changes in the state's regulation and management of collection and handling of trash and recyclables. Notable is mandatory composting and now composting of food scraps. Mr. Orvis provides a container at the transfer station for food scraps on each collection day.

Recent major changes in the market for recyclables has reduced their market value. This results in the cost for disposal increasing. Mr. Orvis has adjusted his charges upward to reflect this new reality. Your charge for recycling is still embedded in the per bag charge that you pay for trash disposal (this provides a state mandated illusion that recycling is "free"). Recycling is not "free" so if you bring only recycling to the transfer station you will be required to pay a fee of \$1.00 - \$5.00 depending on weight and/or volume.

Your Select Board meets the first and third Thursdays of each month at 6:30 PM at the Town Office. Special or emergency meetings are called from time to time. Meeting agendas and minutes are posted at the Town Clerk's Office and on the Town web-site, [www.lincolnevermont.org](http://www.lincolnevermont.org). Agendas are also posted at 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, 2018 AND JUNE 30, 2017**

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
<b>Assets</b>		
Cash	\$ 240,220	\$ 393,427
Delinquent Taxes Receivable	70,897	72,376
Other Receivable	7,127	
<b>Total Assets</b>	<u>\$ 318,244</u>	<u>\$ 465,803</u>
<b>Liabilities &amp; Fund Balance</b>		
<b>Liabilities:</b>		
Accounts Payable	\$ 3,575	\$ 7,082
Payroll Taxes Payable	596	596
Due Other Funds	157,208	357,013
Deferred Revenue	56,787	21,937
<b>Total Liabilities</b>	<u>\$ 218,166</u>	<u>\$ 386,628</u>
<b>Fund Balance:</b>		
Reserve for Records Restoration and Management	\$ 9,268	\$ 7,073
Reserve for Energy Grant	320	320
Reserve for Surplus of Tax Sale Proceeds	2,277	2,277
Reserve for FY 2019 & 2018 Budgets	47,564	21,941
Unreserved	40,650	47,564
<b>Total Fund Balance</b>	<u>\$ 100,078</u>	<u>\$ 79,175</u>
<b>Total Liabilities &amp; Fund Balance</b>	<u>\$ 318,244</u>	<u>\$ 465,803</u>

**TOWN OF LINCOLN  
GENERAL FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property Taxes (Including Current Use)	\$ 415,681	\$ 421,785	\$ 6,104
Interest Income	4,100	6,645	2,545
Dog Licenses	3,800	2,446	(1,354)
Marriage/Civil Union Licenses	100	80	(20)
Liquor Licenses	70	70	-
Transfer Station Permits	4,900	4,197	(703)
Zoning Permits	5,000	6,579	1,579
Recording Fees	12,000	13,550	1,550
Office Fees	3,500	3,758	258
Heavy Vehicle Fees	500	575	75
Civil Fines	1,200	249	(952)
Other	300	3,309	3,009
<b>Total Revenues</b>	<b>\$ 451,151</b>	<b>\$ 463,243</b>	<b>\$ 12,092</b>
<b>Expenditures:</b>			
Expenditures - See NEMRC report	\$ 474,164	\$ 442,339	\$ 31,825
<b>Total Expenditures</b>	<b>\$ 474,164</b>	<b>\$ 442,339</b>	<b>\$ 31,825</b>
<b>Excess of Revenues Over Expenditures</b>		\$ 20,904	
<b>Fund Balance, July 1, 2017</b>		79,175	
<b>Fund Balance, June 30, 2018</b>		<u><u>\$ 100,078</u></u>	

**TOWN OF LINCOLN  
HIGHWAY FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2018 AND JUNE 30, 2017**

	June 30, 2018	June 30, 2017
<b>Assets</b>		
Due From General Fund	\$ 147,705	\$ 150,835
Due From State of Vermont	12,252	
<b>Total Assets</b>	<b>\$ 159,957</b>	<b>\$ 150,835</b>
<b>Liabilities &amp; Fund Balance</b>		
<b>Liabilities:</b>		
Accounts Payable	\$ 1,480	\$ 3,869
<b>Total Liabilities</b>	<b>\$ 1,480</b>	<b>\$ 3,869</b>
<b>Fund Balance:</b>		
Reserve for FY 2018 & 2017 Budgets	\$ 58,651	\$ 88,316
Unreserved, Undesignated	99,826	58,651
<b>Total Fund Balance</b>	<b>\$ 158,477</b>	<b>\$ 146,967</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 159,957</b>	<b>\$ 150,835</b>

**TOWN OF LINCOLN  
HIGHWAY FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	Budgeted	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 763,137	\$ 763,137	\$ -
State Aid - Highways	123,500	123,078	(422)
Grant Income	21,760	32,252	10,492
Federal Payment in Lieu of Taxes	25,500	29,381	3,881
Proceeds from Equipment Note		106,744	106,744
Miscellaneous Revenue	1,722	5,200	3,478
<b>Total Revenues</b>	<b>\$ 935,619</b>	<b>\$ 1,059,793</b>	<b>\$ 124,174</b>
<b>Expenditures:</b>			
Expenditures - See NEMRC Report	\$ 1,023,935	\$ 1,048,283	\$ (24,348)
<b>Total Expenditures</b>	<b>\$ 1,023,935</b>	<b>\$ 1,048,283</b>	<b>\$ (24,348)</b>
<b>Excess of Revenues Over</b>			
<b>Expenditures</b>		\$ 11,510	
<b>Fund Balance, July 1, 2017</b>		146,967	
<b>Fund Balance, June 30, 2018</b>		<b>\$ 158,477</b>	

## TOWN OF LINCOLN - CAPITAL FUND PLAN

	Year	Purchase Price	Term	Interest Rate	FISCAL YEAR					
					2018	2019	2020	2021	2022	2023
Town Garage	2001	650,000	20	2.8 - 5.18%	\$ 36,923	\$ 35,403	\$ 33,871	\$ 32,328	\$ 30,777	\$
Town Office	2016	590,000	20	1.9 - 3.2%	34,178	43,239	42,764	42,253	41,704	41,114
Old Garage Rehab					58,400					
New Garage Energy Retrofit						30,000				
Garage Generator							15,000			
Total Fund Expenditures					\$ 129,500	\$ 108,642	\$ 91,635	\$ 74,581	\$ 72,481	\$ 41,114
Fund Deposits and Earnings:										
Transfers from General Fund					\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Interest Earnings					105	659	494	620	837	870
Total Additions					\$ 75,105	\$ 75,659	\$ 75,494	\$ 75,620	\$ 75,837	\$ 75,870
Net Change to Capital Fund					\$ (54,396)	\$ (32,983)	\$ (16,141)	\$ 1,038	\$ 3,355	\$ 34,756
Fund Balance at Fiscal Year End					\$ 131,738	\$ 98,755	\$ 82,614	\$ 83,652	\$ 87,007	\$ 121,763



## TOWN OF LINCOLN - CAPITAL EQUIPMENT RESERVE FUND PLAN

Calendar Year	Purchase Price	Term	Interest Rate	FISCAL YEAR				
				2018	2019	2020	2021	2022
Dump Truck	115,724	5	2.20%	\$ 32,236	\$	\$	\$	\$
Truck (Utility)	98,564	5	1.95%	21,250	20,863			
Backhoe/Excavator	135,000	5	2.00%	21,870	21,465	21,060	20,655	
Dump Truck	134,344	4	1.95%	36,206	35,551	34,896	34,241	
Loader	106,744	5	2.35%		23,857	23,356	22,854	22,352
John Deere Grader	259,737	7	3.25%			45,546	44,341	43,135
Dump Truck	130,000	5	3.00%			29,900	29,120	28,340
Total Fund Expenditures				\$ 111,562	\$ 101,736	\$ 154,758	\$ 151,210	\$ 93,827
Fund Deposits and Earnings:								
Transfers from Highway Fund				\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Transfers from General Fund				9,686	9,686	9,686	9,450	
Interest Earnings				465	800	944	1,235	1,441
Total Additions				\$ 130,151	\$ 130,486	\$ 130,630	\$ 130,685	\$ 121,441
Net Change to Capital Fund				\$ 18,589	\$ 28,750	\$ (24,128)	\$ (20,525)	\$ 27,615
Fund Balance at Fiscal Year End				\$ 160,046	\$ 188,796	\$ 164,669	\$ 144,143	\$ 171,758
								\$ 202,136

**TOWN OF LINCOLN  
CAPITAL EQUIPMENT RESERVE FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2018 AND JUNE 30, 2017**

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
<b>Assets</b>		
Certificate of Deposit	\$ 139,967	\$ 131,856
Due from General Fund	20,079	9,601
<b>Total Assets</b>	<b>\$ 160,046</b>	<b>\$ 141,456</b>
<b>Fund Balance</b>		
Fund Balance	\$ 160,046	\$ 141,456
<b>Total Fund Balance</b>	<b>\$ 160,046</b>	<b>\$ 141,456</b>

**TOWN OF LINCOLN  
CAPITAL EQUIPMENT RESERVE FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Transfer from Highway Fund	\$ 120,000	\$ 120,000	\$ -
Transfer from General Fund	9,686	9,686	-
Interest Income	707	465	(242)
<b>Total Revenues</b>	<b>\$ 130,393</b>	<b>\$ 130,151</b>	<b>\$ (242)</b>
<b>Expenditures:</b>			
Long-Term Notes:			
Principal	\$ 125,939	\$ 104,840	\$ 21,099
Interest	9,031	6,722	2,310
<b>Total Expenditures</b>	<b>\$ 134,970</b>	<b>\$ 111,562</b>	<b>\$ 23,408</b>
<b>Excess of Revenues Over Expenditures</b>		<b>\$ 18,590</b>	
<b>Fund Balance, July 1, 2017</b>		<b>141,456</b>	
<b>Fund Balance, June 30, 2018</b>		<b>\$ 160,046</b>	

**TOWN OF LINCOLN  
BRIDGE EMERGENCY REPAIR FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2018 AND JUNE 30, 2017**

<u>Liabilities</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Due to General Fund	\$ 19,747	\$ 39,747
<b>Total Liabilities</b>	<b>\$ <u>19,747</u></b>	<b>\$ <u>39,747</u></b>
<b>Total Fund Balance (Deficit)</b>	<b>\$ <u>(19,747)</u></b>	<b>\$ <u>(39,747)</u></b>

**TOWN OF LINCOLN  
BRIDGE EMERGENCY REPAIR FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Transfer from Highway Fund	\$ 20,000	\$ 20,000	\$ -
<b>Total Revenues</b>	<b>\$ <u>20,000</u></b>	<b>\$ <u>20,000</u></b>	<b>\$ <u>-</u></b>
<b>Expenditures:</b>			
Bridge Expense	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>
<b>Excess of Revenues Over Expenditures</b>		<b>\$ 20,000</b>	
<b>Fund Balance (Deficit), July 1, 2017</b>		<b>(39,747)</b>	
<b>Fund Balance (Deficit), June 30, 2018</b>		<b>\$ <u>(19,747)</u></b>	

**TOWN OF LINCOLN  
PAVING RESERVE FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2018 AND JUNE 30, 2017**

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
<b>Assets</b>		
Certificate of Deposit	\$ 63,144	\$ 62,923
Due from General Fund	38,555	61,485
<b>Total Assets</b>	<u>\$ 101,699</u>	<u>\$ 124,408</u>
<b>Liabilities &amp; Fund Balance</b>		
Fund Balance	\$ 101,699	\$ 124,408
<b>Total Liabilities &amp; Fund Balance</b>	<u>\$ 101,699</u>	<u>\$ 124,408</u>

**TOWN OF LINCOLN  
PAVING RESERVE FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Transfer from Highway Fund	\$ 60,000	\$ 60,000	\$ -
Interest Income		221	221
<b>Total Revenues</b>	<u>\$ 60,000</u>	<u>\$ 60,221</u>	<u>\$ 221</u>
<b>Expenditures:</b>			
Paving Expense	\$ -	\$ 82,930	\$ (82,930)
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 82,930</u>	<u>\$ (82,930)</u>
<b>Excess of Revenues Over (Under) Expenditures</b>		\$ (22,709)	
<b>Fund Balance, July 1, 2017</b>		124,408	
<b>Fund Balance, June 30, 2018</b>		<u>\$ 101,699</u>	

**TOWN OF LINCOLN  
REAPPRAISAL FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2018 AND JUNE 30, 2017**

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
<b>Assets</b>		
Certificate of Deposit	\$ 67,270	\$ 60,732
Due from General Fund	6,341	6,324
<b>Total Assets</b>	<u>\$ 73,611</u>	<u>\$ 67,056</u>
<b>Fund Balance</b>		
Fund Balance	<u>\$ 73,611</u>	<u>\$ 67,056</u>

**TOWN OF LINCOLN  
REAPPRAISAL FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

<b>Revenues:</b>	
State of Vermont	\$ 6,341
Interest Income	214
<b>Total Revenues</b>	<u>\$ 6,555</u>
<b>Fund Balance, July 1, 2017</b>	\$ 67,056
<b>Fund Balance, June 30, 2018</b>	<u>\$ 73,611</u>

Estimated Revenue and Tax Rates for FY2020					
A	B	C	D	E	F
Line #	Revenue	Approved Budget FY2017	Approved Budget FY2018	Approved Budget FY2019	Proposed Budget FY2020
1	<b>General Fund (Article 6)</b>				
2	Approved Budget	\$ 341,269	\$ 336,950	\$ 385,102	387,073
3	Non-tax revenues	(33,520)	(36,434)	(32,670)	(34,270)
4	Surplus	(51,084)	(21,941)	(47,564)	(40,650)
5	<b>Selectboard Request for General Funds</b>	<b>256,665</b>	<b>278,575</b>	<b>304,868</b>	<b>312,153</b>
6					
7					
8	<b>Selectboard Warned Articles 10-18</b>	135,656	137,506	139,006	139,506
9	Less: Current Use from State (estimated)	(108,470)	(93,387)	(96,814)	(96,814)
10	<b>Additional Funds to be Raised if approved by voters</b>	<b>27,186</b>	<b>44,119</b>	<b>42,192</b>	<b>42,692</b>
11					
12					
13	<b>Highway Fund (Article 5)</b>				
14	Approved Budget	978,445	1,023,935	978,893	1,052,136
15	Non-tax revenues (Grants, State Aid, PILT)	(157,000)	(172,482)	(149,750)	(294,000)
16	Surplus	(46,093)	(88,316)	(58,651)	(74,326)
17	<b>Selectboard Request for Highway Funds</b>	<b>775,352</b>	<b>763,137</b>	<b>770,492</b>	<b>683,810</b>
18					
19					
20	Exempt Properties	2,391	2,325	2,224	2,224
21					
22					
23	<b>Total Revenues to Raise (Lines 7, 12, 19, 22)</b>	<b>\$ 1,061,594</b>	<b>\$ 1,088,156</b>	<b>\$ 1,119,776</b>	<b>\$ 1,040,879</b>
24					
25	<b>Grand List (Mill Rate)</b>	<b>\$ 1,751,633</b>	<b>\$ 1,754,973</b>	<b>\$ 1,753,580</b>	<b>\$ 1,753,558</b>
26					
27	<b>Tax Rates</b>				
28	General Fund	0.1465	0.1587	0.1739	0.1780
29	Additional Funds to be Raised if approved by voters	0.0155	0.0251	0.0241	0.0243
30	Highway Funds	0.4426	0.4348	0.4394	0.3900
31	Exempt Properties	0.0014	0.0013	0.0013	0.0013
32	<b>Total Estimated Tax Rate</b>	<b>0.6061</b>	<b>0.6200</b>	<b>0.6386</b>	<b>0.5936</b>
33					
34	Article 8: \$100,000 to be raised for Paving Reserve Fund subject to town approval				0.0570
35	<b>Total Estimated Tax Rate with Article 8</b>				<b>0.6506</b>

PROPOSED GENERAL FUND BUDGET FOR FY2020					
A	B	C	D	E	F
Line #	Description	Actuals FY2017	Actuals FY2018	Approved Budget FY2019	Proposed Budget FY2020
<b>1</b>	<b>Town Administration</b>				
2	Care of Cemeteries	\$ 370	\$ -	\$ 600	\$ 600
3	Legal Services	1,301	735	1,500	5,000
4	Advertising/ Notice & Hearings	1,004	496	800	800
5	League of Cities & Towns	2,348	2,429	2,395	3,000
6	County Tax	7,178	6,307	6,708	6,750
7	Insurance Liability, Prop	11,865	11,924	12,821	13,337
8	Burnham Hall Insurance	4,758	4,900	5,253	5,526
9	Insurance-Workers Comp	481	325	600	500
10	Town Report Printing	3,565	3,425	3,600	3,000
11	Election Expense	1,916	1,768	1,400	750
<b>12</b>		<b>34,786</b>	<b>32,309</b>	<b>35,677</b>	<b>39,264</b>
<b>13</b>	<b>Selectboard</b>	-			
14	Select Board Salary	5,000	5,000	5,000	5,000
15	Social Security	124	124	-	310
16	Medicare	15	15	-	73
<b>17</b>		<b>5,139</b>	<b>5,139</b>	<b>5,000</b>	<b>5,383</b>
<b>18</b>	<b>Selectboard Assistant</b>				
19	Admin asst. salary	290	22,458	34,320	35,006
20	Secretary to SB	-	-	2,340	2,448
21	Social Security	18	669	2,438	2,322
22	Medicare	19	172	570	543
23	Retirement	-	-	-	1,488
24	Health Insurance	-	-	24,949	21,402
<b>25</b>		<b>327</b>	<b>23,299</b>	<b>64,617</b>	<b>63,210</b>
<b>26</b>	<b>Town Administration</b>				
27	Delinquent Tax Collector	-	-	-	-
28	Social Security	753	1,857	1,010	1,028
29	Medicare	94	132	47	239
30	Consultants	6,600	6,800	7,000	7,000
31	Training	115	365	1,750	1,500
32	Travel & Meetings	-	170	600	300
33	Insurance-Unemployment	417	423	500	500
34	Insurance- Workers Comp	-	-	500	500
35	Insurance Claim Deductible	-	-	-	-
36	Misc. Administrative	2,606	1,939	2,500	2,500
<b>37</b>		<b>10,585</b>	<b>11,686</b>	<b>13,907</b>	<b>13,567</b>



A	B	C	D	E	F
Line #	Description	Actuals FY2017	Actuals FY2018	Approved Budget FY2019	Proposed Budget FY2020
<b>38</b>	<b>Town Clerk</b>				
39	Town Clerk Salary	30,364	31,090	31,712	32,346
40	Social Security	1,882	1,890	1,966	2,005
41	Medicare	440	442	460	469
42	Retirement	1,215	1,244	1,538	1,375
43	Records Restoration	4,810	3,527	3,000	3,000
44	ACS Computer Fees	3,000	3,500	4,200	4,200
45	Training	-	370	1,000	1,000
46	Travel & Meetings	293	322	500	500
47	Health Insurance clerk	22,734	24,580	24,949	23,882
48	Software/Support	-	-	2,000	1,000
49	Equipment	-	-	2,000	2,000
<b>50</b>		<b>64,739</b>	<b>66,965</b>	<b>73,325</b>	<b>71,778</b>
<b>51</b>	<b>Asst. Town Clerk</b>				
52	Asst. Town Clerk Salary	7,889	6,257	7,800	8,115
53	Social Security	489	382	484	503
54	Medicare	93	61	113	118
<b>55</b>		<b>8,471</b>	<b>6,700</b>	<b>8,397</b>	<b>8,736</b>
<b>56</b>	<b>Listers</b>				
57	Listers Salary	11,330	7,429	18,000	14,000
58	Social Security	702	459	1,116	868
59	Medicare	164	107	261	203
60	Retirement	390	1,037	873	595
61	Professional Services	950	-	900	900
62	Tax Map Update	-	-	750	1,100
63	Training	325	125	900	450
64	Travel & Meetings	114	49	300	300
65	Health Insurance Lister	4,045	1,676	-	-
66	Office Expenses	-	-	-	-
67	Software/Support	-	1,520	1,200	1,240
68	Equipment	-	-	1,000	1,000
69	Manuals & Software	215	215	100	200
<b>70</b>		<b>18,236</b>	<b>12,617</b>	<b>25,400</b>	<b>20,856</b>
<b>71</b>	<b>Treasurer</b>				
72	Town Treasurer Salary	16,646	16,979	17,319	17,319
73	Social Security	1,032	1,049	1,074	1,074
74	Medicare	241	245	251	251
75	Retirement	666	-	840	736
76	Training	435	-	400	400
77	Travel & Meetings	88	61	200	200
78	Health Insurance Treasurer	4,045	1,676	-	-
79	Software/ Support	950	978	1,000	1,000
80	Equipment	-	-	-	-
<b>81</b>		<b>24,103</b>	<b>20,988</b>	<b>21,084</b>	<b>20,980</b>

A	B	C	D	E	F
Line #	Description	Actuals FY2017	Actuals FY2018	Approved Budget FY2019	Proposed Budget FY2020
<b>82</b>	<b>Asst. Town Treasurer</b>				
83	Assistant Treasurer Salary	1,800	1,800	1,836	1,873
84	Social Security	112	111	114	116
85	Medicare	26	26	27	27
<b>86</b>		<b>1,938</b>	<b>1,937</b>	<b>1,977</b>	<b>2,016</b>
<b>87</b>	<b>Zoning</b>				
88	Zoning Salary	7,500	7,800	7,956	8,115
89	Administrative	-	-	500	500
90	Social Security	465	484	493	503
91	Medicare	109	113	115	118
92	Professional Services	-	-	750	1,100
<b>93</b>		<b>8,074</b>	<b>8,397</b>	<b>9,814</b>	<b>10,336</b>
<b>94</b>	<b>Planning</b>				
95	Administrative Salary	-	-	450	450
96	Consultants-ACRP	1,565	3,869	2,400	1,625
97	Training	-	-	550	550
<b>98</b>		<b>1,565</b>	<b>3,869</b>	<b>3,400</b>	<b>2,625</b>
<b>99</b>	<b>Public Safety</b>				
100	Health Officer & Admin Ex	450	450	500	500
101	Dog Warden & Census	-	1,494	745	800
102	Law Enforcement	4,145	1,021	4,155	10,000
103	Constable Reimbursement	2,400	2,400	2,400	3,000
104	Signs	313	74	-	-
105	Humane Society Contract	550	600	500	600
106	School Generator Main/Fuel	752	1,076	3,000	3,000
107	Street Lights	4,251	2,218	2,426	2,426
108	Green Up Day	400	438	450	450
<b>109</b>		<b>13,261</b>	<b>9,771</b>	<b>14,176</b>	<b>20,776</b>
<b>110</b>	<b>Town Office</b>				
111	Postage	1,267	1,274	1,734	1,900
112	Copier	1,172	1,184	1,000	1,600
113	office equipment repair	-	225	250	250
114	Office Supplies	3,250	2,916	3,000	3,000
115	Computer Expense	1,011	1,004	3,300	500
116	Equipment	-	-	1,000	1,000
117	Electricity	1,610	1,726	1,684	1,700
118	Heating Fuel	-	-	1,500	1,500
119	Telephone	2,828	2,449	2,750	2,805
120	Repair/ Maintenance	174	1,488	1,500	1,530
121	Lawn Mowing	-	581	750	1,450
122	Cleaning	1,684	2,192	2,000	2,351
123	Misc. Town Office	131	837	500	500
<b>124</b>		<b>13,127</b>	<b>15,876</b>	<b>20,968</b>	<b>20,086</b>

A	B	C	D	E	F
Line #	Description	Actuals FY2017	Actuals FY2018	Approved Budget FY2019	Proposed Budget FY2020
<b>125</b>	<b>Transfer Station</b>				
126	Wages	2,115	-	-	-
127	Transfer Station Stickers	185	274	175	275
128	Monitoring	-	-	-	-
129	Recycling	16,602	322	-	-
130	Maintenance	1,187	-	2,500	2,500
<b>131</b>		<b>20,089</b>	<b>596</b>	<b>2,675</b>	<b>2,775</b>
<b>132</b>	<b>Transfers</b>				
133	Transfer to Capital Fund	75,000	75,000	75,000	75,000
134	Transfer to Cap Equipment	9,686	9,686	9,686	9,686
135	Transfer to Conservation	-	400	-	-
<b>136</b>		<b>84,686</b>	<b>85,086</b>	<b>84,686</b>	<b>84,686</b>
<b>137</b>	<b>Total General Fund</b>	<b>309,124</b>	<b>305,235</b>	<b>385,103</b>	<b>\$387,073</b>

PROPOSED HIGHWAY BUDGET FOR FY2020					
A	B	C	D	E	F
Line #	Description	Actuals FY2017	Actuals FY2018	Approved Budget FY2019	Proposed Budget FY2020
<b>138</b>	<b>Highway Department</b>				
139	Salary	\$ 152,527	\$ 129,367	\$ 128,816	\$ 139,576
140	Overtime	28,990	22,429	20,592	33,498
141	Vacation	7,082	8,389	6,600	13,140
142	Holiday	3,659	2,363	4,224	4,380
143	Sick	3,837	2,830	2,640	2,920
144	Social_Security	12,158	10,638	10,098	11,998
145	Medicare	2,843	1,845	2,362	2,806
146	Retirement	7,844	6,465	6,315	8,224
147	Highway Consultant	1,332	2,934	5,000	10,000
148	Health Insurance	55,096	33,141	42,706	40,880
149	Insurance-Unemployment	1,427	624	898	900
150	Insurance-Workers Comp	14,244	13,449	16,842	16,542
151	Employee Uniform Rental	3,327	2,438	2,500	2,731
152	Highway Expense Misc.	2,541	1,288	2,500	1,990
<b>153</b>		<b>296,906</b>	<b>238,200</b>	<b>252,093</b>	<b>289,585</b>
<b>154</b>	<b>Equipment Maintenance</b>				
155	2015 Terra Star (Single Axe)	4,329	14,025	3,414	1,000
156	2016 Dodge Pickup	1,555	841	1,277	1,300
157	2012 Western Star (Tandem)	11,474	11,815	10,737	11,000
158	2016 Freightliner (Tandem)	3,705	7,218	3,853	4,400
159	2011 International (Single Axe)	11,374	5,523	9,687	10,000
160	1995 Mack (flatbed)	1,618	-	1,309	1,300
161	Grader (CAT 143H)	30,266	10,459	12,633	6,000
162	Backhoe (CAT 416C)	569	749	2,285	2,300
163	Loader (JD 544K)	4,916	3,136	3,958	2,000
164	Excavator (CAT 311)	168	1,193	1,500	1,500
165	Other-Contract Labor	1,949	2,199	2,975	3,000
<b>166</b>		<b>71,923</b>	<b>57,158</b>	<b>53,628</b>	<b>43,799</b>
<b>167</b>	<b>Equipment</b>				
168	Equipment Purchase	-	-	3,000	3,000
169	Equipment Rental	10,292	-	6,000	6,000
170	Fuel	47,803	39,604	45,000	45,000
171	Lubricants	3,952	1,369	2,500	2,500
<b>172</b>		<b>62,047</b>	<b>40,973</b>	<b>56,500</b>	<b>56,500</b>

A	B	C	D	E	F
Line #	Description	Actuals FY2017	Actuals FY2018	Approved Budget FY2019	Proposed Budget FY2020
<b>173</b>	<b>Town Garage</b>				
174	Insurance Liability, Prop	13,902	13,395	13,972	15,351
175	Garage Supplies	9,196	5,448	7,000	-
176	Electricity	2,767	2,526	2,700	2,781
177	Heating Fuel	3,271	4,828	2,500	2,000
178	Telephone	1,309	1,642	1,800	2,100
179	Misc. Garage Expense	2,337	4,212	2,500	15,000
<b>180</b>		<b>32,783</b>	<b>32,051</b>	<b>30,472</b>	<b>37,232</b>
<b>181</b>	<b>Building Maintenance</b>				
182	Repair/Maintenance	1,725	7,808	10,000	10,000
183	Mowing	435	470	600	600
<b>184</b>		<b>2,160</b>	<b>8,278</b>	<b>10,600</b>	<b>10,600</b>
<b>185</b>	<b>Supplies</b>				
186	Winter Sand	16,625	62,666	60,000	61,800
187	Gravel	128,992	106,714	130,000	133,900
188	Salt	60,607	49,194	45,000	50,000
189	Chloride	14,685	14,707	18,000	20,000
190	Culverts	11,353	12,268	15,000	17,000
191	Roadside Mowing	10,744	18,000	18,000	20,000
192	Equipment Supplies	424	-	-	-
193	Guard Rails	932	4,750	5,000	5,000
194	Cold Patch	2,619	2,200	4,000	4,120
195	Paving	-	-	5,000	5,000
196	Road Improvement	1,975	24,748	12,100	12,100
197	Bridge Improvement	5,615	11,055	6,000	6,000
198	Grant Match/Better Back R	-	-	-	-
199	Contractual Services	14,883	20,735	25,000	25,000
200	Signs	-	2,932	2,500	2,500
<b>201</b>		<b>269,453</b>	<b>329,969</b>	<b>345,600</b>	<b>362,420</b>
<b>202</b>	<b>Highway Projects</b>				
203	Major project/Grant match	-	-	40,000	40,000
204	So Lincoln & Grimes Rd	-	-	-	-
205	Colby Hill	8,729	34,900	-	7,000
206	Culvert Inventory	-	-	-	2,500
207	BC 1903 Culverts	-	-	-	2,500
<b>208</b>		<b>8,729</b>	<b>34,900</b>	<b>40,000</b>	<b>52,000</b>
<b>209</b>	<b>Transfers to Capital Fund</b>				
210	Transfer to Capital Eq Fund	120,000	120,000	120,000	120,000
211	Transfer to Paving Res Fund	60,000	60,000	60,000	60,000
212	Transfer to Bridge Fund	20,000	20,000	10,000	20,000
<b>213</b>		<b>200,000</b>	<b>200,000</b>	<b>190,000</b>	<b>200,000</b>
<b>214</b>	<b>Total Highway Fund</b>	<b>944,000</b>	<b>941,529</b>	<b>978,893</b>	<b>1,052,136</b>

### **SCHOOL INFORMATION**

A lot has changed for our schools in the recent past. The Vermont State Legislature passed Act 46 in 2015, calling for restructuring of educational districts in Vermont. This act is an attempt to address the rising costs of school funding, coupled with corresponding decreases in student enrollment statewide.

In 2016, our 5-town community voted in favor of consolidating our school supervisory districts into one new larger school district, which is now called the Mount Abraham Unified School District (MAUSD). The MAUSD board officially began full responsibility for the Lincoln Community School, Mount Abraham Union High/Middle School, and the four other elementary schools in Bristol, Monkton, New Haven and Starksboro, on July 1, 2018. As a result of this restructuring, MAUSD will be publishing their own annual report, and some of the information you are accustomed to seeing here is now available elsewhere. To help you find the information you need, we provide this guide:

**MT. ABRAHAM UNIFIED SCHOOL DISTRICT (MAUSD) meeting agendas, minutes, annual report and warnings** are available:

- **Online** at: <http://www.anesu.org/school-boards/anesd-board>.
- **MAUSD Annual meeting warning** is also:
  - posted on bulletin boards in each member town at least 30 days prior to Town Meeting Day;
  - posted at Town Clerk's Offices (Lincoln, Monkton, Starksboro, Bristol and New Haven);
  - posted at all six schools in the MAUSD district.
  - The MAUSD Warning was not available at the time of publication of this report.
- **MAUSD Annual Report hard copies** are available at:
  - The MAUSD Supervisory Union Office, 72 Munsill Ave., Suite 601, in Bristol;
  - Town Clerk's Offices (Lincoln, Monkton, Starksboro, Bristol and New Haven); and
  - The main offices of each of the six schools in the district.
- **Questions? Call the MAUSD Office at: (802) 453-3657**

**PATRICIA A. HANNAFORD REGIONAL TECHNICAL SCHOOL agendas, minutes, annual report and warnings** are available online at: <https://tinyurl.com/pahcc2019>

- **Hannaford Career Center Annual meeting warning** is also:
  - posted on bulletin boards in each member town at least 30 days prior to Town Meeting Day;
  - posted at Town Clerk's Offices (Lincoln, Monkton, Starksboro, Bristol and New Haven);

- posted at all six schools in the MAUSD district; and
  - Following this document in this report
- **Hannaford Career Center Annual Report hard copies** are available for pick up at:
  - The Hannaford Career Center in Middlebury
  - Town Clerk's offices of the member towns.
- **Questions? Call Hannaford Career Center at (802) 382-1012.**

**VOTING ON MAUSD AND HANNAFORD CAREER CENTER SCHOOL BUDGETS**

will be by Australian ballot:

- **Tuesday, March 5, 2019** in each of the district member towns.
  - **Lincoln's polling place is at the Town Office, 62 Quaker St.**
  - **Polling hours in Lincoln are from 7:00 a.m. to 7:00 p.m.**
  - **Early voting** is available upon request from your Town Clerk.
- Questions? Call the Lincoln Town Clerk at (802) 453-2980.**



## WARNING

### **PATRICIA A. HANNAFORD REGIONAL TECHNICAL SCHOOL DISTRICT ANNUAL MEETING – FEBRUARY 13 and MARCH 5, 2019**

**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 13, 2019 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 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 5:** To see if the voters of said district will vote to authorize its board of directors to place **\$53,000** of the FY18 reserve in the Health 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 Health Reserve Fund for expenses related to Health Care Coverage.

**ARTICLE 7:** To do any other business proper to come before said meeting.

**The meeting will then be recessed to March 5, 2019 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 8:** Shall the voters of the Patricia A. Hannaford Regional Technical School District approve the school board to expend **\$3,468,337.65** 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 \$22,102.00 per full-time equivalent student. This projected spending per full-time equivalent student is 2.96% 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 13, 2019 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 16<sup>th</sup> day of January, 2019 at Middlebury, Vermont.

Suzanne S. Buck, Chair  
PAHRTSD

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	Town Hall - RT 7	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 Town Office	7:00 AM-7:00 PM
Salisbury	Salisbury Town Office	8:00 AM-7:00 PM
Shoreham	Shoreham Fire House	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/Hall	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.

**Bristol Rescue Squad, Inc.**

P.O. Box 227 Bristol, Vermont 05443

Business Phone 453-2513 Squad Building 453-2472

On behalf of Bristol Rescue Squad, Inc., we are requesting funds in the amount of \$7,500. The current level of funding being requested is level funding from last year's request. Bristol Rescue Squad, Inc., is grateful for the current level of funding, and below you will find insight into how the money that is requested is being spent:

- Bristol Rescue Squad, Inc. will continue to pay on our 2017, 4-wheel drive ambulance. The addition of this ambulance in 2017 has been essential in ensuring that we are able to reach all members of our service area, while ensuring the safety of our crews, and more importantly the safety of our patients. The 4-wheel drive continues to be invaluable as we serve our patients.
- Bristol Rescue Squad, Inc. continues to pay for classes for anyone in our service area who is interested in becoming an Emergency Medical Responder (EMR), Emergency Medical Technician (EMT), or Advanced Emergency Medical Technician (AEMT). The cost of the classes is covered entirely by Bristol Rescue Squad, Inc. and vary between \$500 - \$1250. The current EMT class has 11 members from Bristol Rescue Squad, Inc., once again increasing our ability to cover all medical calls within our service areas.
- Along with education of our members, Bristol Rescue Squad, Inc. has now made a partnership with Mt. Abraham UM/HS to train all 10th grade students in cardiopulmonary resuscitation (CPR), costing roughly \$1,500.
- Bristol Rescue Squad, Inc. has now hired five per diem members, in order to cover the vacancies in our schedule. With the addition of these five per diem members, it will cost Bristol Rescue Squad, Inc. \$90,000 per year. The goal of the per diem members is to decrease their use as we increase our members, while providing high quality medical care to our service area.
- Your funding continues to be critical in ensuring 24 hour a day, 7 days a week, 365 days a year life saving service for 2019 and many years to come.

Yours in Community Health,  
Grace Berg, Secretary Bristol Rescue Squad, Inc.

**(See Individually Warned Article 14. 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: The 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.

Thanks to the generous support of our extended community, we have completely transformed the grounds at the Lincoln Community School (LCS). We hope you have seen Potato Hill Park and the amazing new playground, teaching pavilion, walking path, gardens and ball fields. If not, you will find photos on our updated website: [www.friendsoflcs.org](http://www.friendsoflcs.org).

With Potato Hill Park nearly complete, we are focusing on supporting enrichment activities that take learning beyond the classroom and expose students to new ideas, perspectives and skills. These activities include bringing authors, artists and musicians to LCS, supporting the cultural study program, Flynn theater trips for every grade, the Rikert cross country ski program, and a scholarship fund to ensure that all children can participate in all activities. **Our goal is to raise \$30,000.00 annually and we are asking for your support!** This is our 9th year raising money to support projects that enrich learning at LCS. I would like to recognize Meg Wyatt, Fran Fraga, Jen and Phil Oldham, and Kate McGowan for their many years of service and welcome new Board members Josie Jordan, Katie Manaras and Polly Raine.

Many of the decisions that affect LCS take place at the district or state level. Public funds to support enrichment activities are limited, at best. Your commitment and investment keep LCS thriving and unique. Please consider a donation to enrich the academic experience of our children and support the dynamic learning environment that is LCS.

Donations can be made on our website: [www.friendsoflcs.org](http://www.friendsoflcs.org) or by mail at Friends of LCS, PO Box 361, Bristol, VT 05443. We greatly appreciate your support!

Respectfully Submitted, Andrew Furtsch, President, Friends of LCS  
Current Board Members: Andrew Furtsch, Josie Jordan, Katie Manaras, Polly Raine, Meg Wyatt

### **Lincoln Animal Control**

In 2018, response was needed for:

- 19 stray dog reports and/or pick-ups
- 7 missing dog calls
- 2 hit deer calls—one which was hit and left wounded
- 1 welfare check
- 1 seized dog, left in deplorable conditions at a National Forest primitive campsite

In addition, I had numerous hours of phone call communications with State police, surrounding town Animal Control Officers (ACO's) and Vermont State Game Wardens. I also met with the Select Board and some concerned residents of the town regarding the harassment of wildlife by stray dogs or dogs running loose.

While you may feel because there is no leash law here in town you can let your dogs run loose, please keep in mind not every neighbor or resident of the town is okay with your dog running on their property, especially if it is scaring off or harassing wildlife. Also, in the absence of our own ordinance, we fall under Vermont state regulations which say you must maintain reasonable control of your animal. If you do not know where your animal is, and it is not on your property—that's probably not considered "reasonable control".

As always, I want to thank my family for their continued support, as well as our town constables, Vaneasa at the hub of our town, the Vermont State Game Wardens and Vermont State Police.

If you need 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.

Nate Reynolds,  
Animal Control Officer

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

The Lincoln Board of Civil Authority is made up of 13 members: seven Justices of the Peace, five Selectboard Members, and the Town Clerk. This board, commonly known as the BCA, is charged with the following:

- Oversees all elections in Lincoln and 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 in 2018.
- Acts as the Board of Abatement, along with the Town Treasurer, when a taxpayer requests a hearing for abatement of taxes for statutory reasons.

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.

There have been a few changes in our membership this year. We say goodbye to Justices of the Peace, Jared Buker (elected in 2016) and Wendy Truax (elected in 1986). Both Jared and Wendy decided not to run again during the 2018 election, and they will be missed. Jared and Wendy have been reliable help during elections, and Wendy has officiated at many weddings for Lincoln residents throughout her incredible 32 years of service!

We are excited to welcome Ari Kirshenbaum and Mark Mulqueen as new members of the BCA beginning in 2019. Ari has served on the Lincoln Community School Board in the past, and Mark has been a steady election worker for so many years that we finally talked him into trying for a promotion. We thank James Needham for his service on the board and are grateful to have Ellie Bryant joining us as a Selectboard member on the BCA as well. Lincoln is fortunate to have such a dedicated and capable group of BCA members.

All of our current members are listed in the General Information section of this Town Report under Selectboard and Justices of the Peace.

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

### Lincoln Cemetery Association

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.

- **A lot costs \$500.** This includes cost of first burial, with a \$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. We have opened a “**cremations only**” section at the north end of the cemetery. This is a less expensive option. The **cost of these lots is \$300** with two cremations allowed in the 4 by 4-foot lot. All grave markers here must be flush with the ground and nothing is allowed around the stones that will impede mowing.
- **We are requesting removal of plastic flowers and items** left around monuments for long periods of time. Wires from plastic flowers and small objects around stones become projectiles when mowing. 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.

As in the past few years, the trend has been of the several burials in the Maple Cemetery, many were in lots that had been previously purchased. Lot sales were up a little this year from previous years.

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. There are many **stones in the old section of the Maple Cemetery that are sinking or in danger of tipping over**. We have begun righting and securing those stones little by little.

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 topple if children were to climb on them.

Please remember that **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, including purchasing a lot. 453-4563

The Cemetery Trustees

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

**(See Individually Warned Article 15. Amount Requested \$5,000)**

### **Lincoln Community School Mentor Program**

The Lincoln Community School requests \$500 from the town to sustain its Mentor Program.

You've heard the expression, "It takes a village to raise a child." The Mentor Program is just that. It matches children in grades K thru 6 with adults in our community in mentoring relationships, aiding in their personal and social development beyond academic growth in school. Since the start of the program here in 2014, LCS has 19 students matched with mentors. Although a stretch goal, ideally every student would be matched with a mentor augmenting and supporting parents and teachers in a student's personal, social and academic development. Mentors meet with students most often in school at lunch, during recess, and during class. They serve as an adult friend and sounding board. Activities include helping with school work, doing craft projects, playing board games, reading, taking walks, talking – anything and everything to foster a healthy relationship between the student and adult mentor. Occasional group events take place outside of school.

Mentors are volunteers from the community who are positive role models and have the time and interest. They are screened for suitability and are subject to background checks. Each mentor-student relationship takes on its own character within specific program guidelines.

LCS's Mentor Program is part of a larger national and state program known as Mobius. Locally, mentor programs are successfully operating in Starksboro, Monkton, New Haven and Bristol, and at Mt. Abraham Union High School. Funding pays for games and crafts, group events such as movies, bowling, pizza and barbecues, mentor training and periodic get-togethers to share lessons-learned, and a part-time administrator. A state grant that established Lincoln's Mentor Program is now declining since our program is up and running. Sustaining sources for support of the program come from the LCS budget, Friends of the Lincoln Community School, and, we hope, from the town resulting from this request. Thank you.

The LCS Mentor Program Advisory Board: Tory Riley, Principal, Jennifer Nault, Mentor Program Coordinator (a part-time position), Missy Holland, Linda Norton, Mike Nason

**(See Individually Warned Article 17. Amount Requested \$500)**



### **Lincoln Conservation Commission**

The LCC would like to thank the community for its continuing support for invasive control! The monies go not only to organize our group exotics-pulling day, but also to hire people to mow and weed whack the more heavily infested area.

We had our second annual “X Out Xotics” day of group socializing and pulling wild chervil and poison parsnip. Since it was held on an early date, parsnip was still short and difficult to find. The LCC and other core helpers have decided to hold the group day later in June (we conflict with the Mt. Abe graduation for the ideal date) when the parsnip is larger. A few hardy souls will remove the chervil early in June when it is flowering. Thanks to all pullers for their efforts, and we look forward to seeing you next June!

Sandra Murphy will be spearheading an effort to support, conserve, and protect our beautiful water resource – that is, the New Haven watershed in Lincoln. More on that in 2019.

We continue to encourage folks to take down their bird feeders by April 1<sup>st</sup>, and not put them back up before December 1<sup>st</sup>. Bears in town become ever more of a nuisance. It’s a good idea not to inure them to human habitation by attracting them with birdseed, dog food, barbecues, etc. Anyone having an issue with a bear or bears is encouraged to a) remove/secure any bait items, and b) contact the game warden if the problem continues.

Respectfully submitted,

Ilana Brett, Ed Clark, Sandra Murphy, Lisa Nading, Tina Scharf and Judy Witters

**(See Individually Warned Article 16. Amount Requested \$400.**

**TOWN OF LINCOLN  
CONSERVATION COMMISSION FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2018 AND JUNE 30, 2017**

	June 30, 2018	June 30, 2017
<b>Assets</b>		
Due from General Fund	\$ 632	\$ 372
<b>Total Assets</b>	<u>\$ 632</u>	<u>\$ 372</u>
<b>Fund Balance</b>		
Unreserved, Undesignated	\$ 632	\$ 372
<b>Total Fund Balance</b>	<u>\$ 632</u>	<u>\$ 372</u>

**TOWN OF LINCOLN  
CONSERVATION COMMISSION FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	Budgeted	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Transfer from General Fund	\$ 400	\$ 400	\$ -
<b>Total Revenues</b>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ -</u>
<b>Expenditures:</b>			
Program	\$ -	\$ 140	\$ (140)
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ (140)</u>
<b>Excess of Revenues Over Expenditures</b>		\$ 260	
<b>Fund Balance, July 1, 2017</b>		<u>372</u>	
<b>Fund Balance, June 30, 2018</b>		<u>\$ 632</u>	

### **Lincoln Constables**

We continue to answer calls for service and to increase our presence in the community. We have received reports from residents of suspicious activity and circumstances throughout the year which were handled locally or referred to the Vermont State Police.

In 2018 we responded to or initiated requests for service and provided over 200 hours of patrol time and assists to other law enforcement agencies in our community. We've responded to service requests for speed complaints, ATV complaints, parking problems, animal complaints, abandoned vehicles, Vehicle Identification Number (VIN) verifications, funeral assists, traffic control, vacant house checks, letters of reference for background checks, and noise disturbances.

*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 making our community the safe place we all enjoy.*

Respectfully Submitted,  
1<sup>st</sup> Constable Joshua L. Otey  
2<sup>nd</sup> Constable Mark Truax

### **Lincoln Cooperative Preschool**

Lincoln Cooperative Preschool supports the intellectual, social, emotional and physical development of 3-5-year-olds from Lincoln and surrounding towns, preparing them for kindergarten and beyond. Access to preschool improves outcomes for kids through their school years. Preschool increases kids' chances of graduating from high school, getting and keeping a job, and even reduces their chances of being convicted of a crime! Whether or not we have kids of our own, we all benefit from the high-quality early-childhood education in our town.

As one of the oldest cooperative preschools in the state, we remain a community-supported organization. True to the original 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 four years at roughly \$40/day. We are full, serving 22 families and 23 children.

Thanks to our STARS accreditation through the State of Vermont, and our Director and Lead Teacher Kerry Malloy being a licensed teacher, we are able to provide 1.5 days/week of publicly funded preschool for each child in partnership with the Mt. Abraham Union Supervisory District. 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.  
Thank you for your ongoing support!

**(See Individually Warned Article 10. Amount Requested \$5,000)**

### **Lincoln – First Response Committee**

This year's recipient of our yearly \$500 Scholastic scholarship was Abigail Nezen. Abby is presently attending a nursing program at a college in New Hampshire. This scholarship is awarded each year to a deserving graduating senior who resides in Lincoln. The guidance dept. of Mt. Abe High School determines the recipient. This student submits a transcript of their 1<sup>st</sup> semester grades and a copy of their coursework for the next semester to the guidance dept.

Good Luck Abby!

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

### **Lincoln Health Officer**

2018 saw the usual health problems I deal with. Several dog bite reports, either from hospital emergency rooms or Dr.'s offices were followed, making sure the animals involved were up to date with their rabies vaccine and registered. A few were not, but the owners of the animals involved were located, and I advised them that the animals had to be quarantined for 10 days and observed for signs of rabies. All complied with required vaccinations.

There were several reports of accumulated trash and garbage left at various residences vacated by renters. All owners of these properties were located, and everything was taken to the dump, and the outside of the homes were cleaned up.

I became involved with Department of Children and Families (DCF) this past year re: reported "deplorable living conditions" at a residence where a child was being cared for. I did visit the home with permission from the property owner, who resides on the same property. I reported my findings to DCF, and they inspected the home. Their report was that the child appeared well cared for, clean and happy. All in all, there were fewer problems involving renters than usual.

Anyone wishing to have their water tested must now contact the Vermont Department of Health to request a testing kit. Health Officers no longer have these available to distribute.

Eleanor Scully, Lincoln Health Officer

### **Lincoln Historical Society**

The mission of the Lincoln Historical Society is to foster a greater understanding of the rich legacy of Lincoln, VT, by preserving, exhibiting and encouraging communal engagement with the evidence of our unique past.

We had 2 displays at the Library this winter – the first about the "History of Mills in Lincoln" and the second "Lincoln History in General". Wendy McIntosh & Beverly Brown led a very successful discussion at the Library on each topic. Todd Goodyear led a fun discussion relating the writings of Rowland Robinson to events in Lincoln. In addition, we submitted and had accepted by the VT State Historical Society, a paper on the "The Bobbin Industry in VT".

We had an exciting visit and scavenger hunt by the 3rd & 4th grade from Lincoln Community School. We worked with the Burnham Committee with their Interval Project with Middlebury College. Our new Vice President, Lucinda Cockrell worked with the 5th & 6<sup>th</sup> grade at LCS on their study of the Revolutionary War and the part our very own General Lincoln held in that

War. We will be working with the Burnham Centennial Committee as the Burnham Hall celebrates 100 years. We continue to field out-of-area calls from people looking for information on people and places, we are happy to offer assistance when we can.

We hosted a visit by Eileen Corcoran, Community Outreach & Media Coordinator with the VT State Historical Society. She had suggestions on outreach, several of which we are putting into action.

We are putting together a list of projects which need doing at the museum. We have some long term, some take home, some special skills. **Anyone who would like to volunteer even an hour of time, we can offer you a choice of projects to fit your interests and time!**

Our building is aging and requires work. Ted Lylis refurbished 3 of our windows which were in desperate need of attention. Bill Finger replaced the old sign in the front yard with a brand new beautiful, updated one. Thanks to Mark Cousino the north side and front of the Museum have been painted. The back side painting is scheduled for this coming year. Our flag pole needs removal and replacement.

Steve Harris has continued to man our bottle return wagon with seasonal assistance from Alan Borys. We had another very successful Yard Sale. Many thanks to Eleanor Menzer and other volunteers who work with us. We greatly appreciate your support of both these projects!

We improved the kitchen display space, refurbished the walkway entry, and continued work in the barn, which we expect will be fully open for display this year.

We now have an **operational Research Library**. It is not fully organized but there is one place where one can sit and view papers, pictures, stories, books and obituaries in one location. Your visit is welcome!

Rhonda Hutchins, President Lincoln Historical Society

### Lincoln Library

All of us at the library really enjoy being here. We love the building, the books, the quiet (and the visiting), helping people with questions and connecting them with books. Our library is one of 183 public libraries in Vermont, a small state that values its libraries. Vermont legislators realized the importance of libraries, and wrote Statute 22 V.S.A. § 67 as follows: *(a) The General Assembly declares it to be the policy of the State of Vermont that **free public libraries are essential to the general enlightenment of citizens in a democracy** and that every citizen of the State of Vermont should have access to the educational, cultural, recreational, informational, and research benefits of a free public library.*

The library works to fulfill these ideals to educate through books, exhibits and speakers. Last year our book circulation was robust with books of all types, including Tara Westover's *Educated*, Angie Thomas' *The Hate U Give* and Amor Towles' *A Gentleman in Moscow*. Local visitors came to share their knowledge about Robert Frost, local healing plants, cooking with animal fats, preserving historical artifacts, and the movement practice of QiGong.

We were part of John Elder's college class exploration of our town. We look forward to uncovering more details about the Burnham Hall Legacy during this centenary celebration. Collaboration with the Lincoln Historical Society has deepened and continues to be fruitful.

Our recreational focus includes engaging books, entertaining DVDs, seasonal crafts, and this year Kanopy—a streaming platform that patrons can use to gain access to movies from home using their library card. We also love to highlight adventures, such as the Trekker's walk across England last year. Lastly, we work to connect people with sources they might need for research, whether it be right here in town or through interlibrary loan, which has no charge for patrons.

Other popular events in 2018 included a library sleepover, a second-grade poetry night, a weeklong summer theater camp, a writer's group, bone builders group, the hunting posters display, and an old-time sharpshooter talk. We have a book group with monthly meetings about books such as Trevor Noah's *Born a Crime* which attracted a group of Lincoln residents who recently travelled to South Africa.

As our library building approaches 20 years old, we face a few expected maintenance issues. Last year we replaced the roof, funded by a generous donation. This year, we need to evaluate removing/replacing the buried fuel oil tank and upgrading the heating system.

While our volunteers and staff greatly enjoy working at the library, we also feel deeply satisfied to be involved in work that is deemed essential to the ongoing education of citizens and preservation of our democratic ideals. Help your library in any way you can—remember that as a resident of this town, you are entitled to all the services we offer. This library is here for you!

We are asking the citizens of Lincoln to level fund the Library in the amount of \$44,000.

**(See Individually Warned Article 11. Requested Amount \$44,000)**

**LINCOLN LIBRARY  
OPERATING FUND  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018**

	<b>Fiscal Year 2018 Budget</b>	<b>Fiscal Year 2018 Actual</b>
<b>Beginning Balance</b>	\$ <b>11,307.00</b>	\$ <b>11,307.00</b>
<b>Receipts:</b>		
Town of Lincoln	\$ 44,000.00	\$ 44,000.00
Ladies Industria	400.00	400.00
Fundraising:		
Annual Appeal Letter	7,000.00	5,670.00
Trustee Events and Other Fundraising	4,000.00	4,145.00
Operations	1,420.00	2,043.00
Grants/Donations	300.00	4,086.00
Operations & Endowment Interest	20,500.00	20,604.00
<b>Total Receipts</b>	\$ <b>77,620.00</b>	\$ <b>80,948.00</b>
<b>Disbursements:</b>		
Salaries	\$ 43,263.00	\$ 40,881.00
FICA	3,334.00	3,127.00
Utilities	8,800.00	6,305.00
Bldgs & Grounds Repairs & Maintenance	4,325.00	5,222.00
Insurance	4,400.00	3,818.00
Books, Videos and DVDs	7,400.00	6,822.00
Conferences & Travel Expense	500.00	156.00
Postage and Supplies	2,400.00	2,536.00
Copier & Computer Expense	700.00	155.00
Fundraising Letter Expenses	630.00	376.00
Online Services	1,005.00	3,050.00
Program Expense	400.00	480.00
<b>Total Disbursements</b>	\$ <b>77,157.00</b>	\$ <b>72,928.00</b>
<b>Ending Balance</b>	\$ <b>11,770.00</b>	\$ <b>19,327.00</b>



**Lincoln Neighborhood Watch**

802-448-2325

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

We presently have four active members, plus the two Constables. All members of the Watch have been active in providing service to Lincoln residents. If you are interested in joining the Watch, please contact us to find out more information and get the next meeting date. We were not able to hold a meeting this year and need new members wishing to dedicate some time to keep our community the safe place we all enjoy.

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 and/or email to notify the Watch/Constables. The Watch/Constables will drive by at various times to check on your residence and report any signs of trouble to you or emergency services.

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 or email the Watch to place an order.

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

*\*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

Respectfully submitted by Josh Otey

**Lincoln Planning Commission**

The Planning Commission's purpose is to preside over sub-division applications and to draft regulations that govern these applications along with the town plan.

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.

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 7 p.m.

**Lincoln Sports, Inc.**

Lincoln Sports is a non-profit organization which owns and manages a beautiful piece of property in the heart of Lincoln, with a variety of recreational facilities for the benefit of the Lincoln townspeople. These include a ball/soccer field, tennis court, half basketball court, pavilion and nature trails through our forest.

A board of seven oversees property maintenance and programs, our very popular summer camp for children entering grades 1 through 8, and the annual Hill Country Holiday which helps our small community get through the long winter.

We thank outgoing board member, Jared Buker for his many contributions, and we welcomed Jo Jackson as a new member this year. Erika Revell joined our camp staff this past summer and has been an enthusiastic addition to our team.

Lincoln Sports is working toward getting our tennis court resurfaced, a very expensive project. We have purchased a new set of aluminum bleachers and team benches for the ball field so that both the home and opposing teams will have seating. We hope to have them installed in time for the 2019 ball season.

Many community members donated in 2017 and 2018 in memory of Peg Rood, one of our founding members. We are working on plans to honor her and her love of Lincoln Sports, and nature on our property.

A big thank you goes out to all who have donated—that includes time, money and support. Our community is such a wonderful place and Lincoln Sports is lucky to have so many dedicated individuals who help in so many ways.

Lincoln Sports asks that the town consider a \$2,000 appropriation for 2019.

Thank you,

Lincoln Sports Board Members

Mary Micklas, Kevin Micklas, Christie Sumner, Sandy Lee, Elise Brokaw, Jo Jackson, and Sally Ober

**(See Individually Warned Article 12. Requested Amount \$2,000)**

**LINCOLN SPORTS, INC.**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

<hr/>		
<b>Beginning Balance, January 1, 2018</b>	<b>\$</b>	<b>11,932.61</b>
<b>Receipts:</b>		
Donations	\$	4,701.81
Town of Lincoln		2,000.00
Summer Program		8,537.00
<b>Total Receipts</b>		<b>15,238.81</b>
<b>Total Available</b>	<b>\$</b>	<b>27,171.42</b>
<b>Disbursements:</b>		
Summer Program	\$	9,120.25
Mowing		990.00
Hill Country Holiday		110.00
Insurance		616.00
Bleachers		1,950.53
Miscellaneous		511.30
<b>Total Disbursements</b>		<b>13,298.08</b>
<b>Ending Balance, December 31, 2018</b>	<b>\$</b>	<b>13,873.34</b>

**Lincoln Volunteer Fire Company, Inc.**

In 2018 the Lincoln Volunteer Fire Company responded to 114 calls. 37 calls were for fire related incidents (Fire, Alarm, Motor Vehicle, power lines, CO, etc.), six were back-country rescues and assists, and 71 were Emergency Medical Responses.

We welcomed five new members in 2018. Grace Berg and Chelsea Ross come to us as fully certified and trained EMTs. Grace runs regularly with Bristol Rescue and Chelsea runs with Vergennes Rescue. They both manage to find time to go on our calls and help with everything else. Jackson Gillette came to us full of enthusiasm and is currently taking his Fire-Fighter I course. He is already going on many calls and volunteering for all sorts of projects around the station house. We look forward to him being a fully trained interior firefighter. We are also excited that two young people, Tony Fuller and Kimberly Jerome, joined our cadet program. Jeremy Ratta, who joined last year and who has been very active since, is taking the Firefighter I course this year. Kudos to all these dedicated volunteers!

Last year it seems we took a bit of a year off on big projects around the firehouse itself. Instead, we worked on getting the new tanker in service and it's been a great addition to our humble and hardworking fleet. We also replaced several sets of Personal Protective Gear, updated a number of radios and pagers, and generally stayed up on the maintenance of our existing equipment and apparatus.

We have begun the upgrades to the fire station with a significant re-do of the kitchen. Jeremy Ratta, a professional chef, hooked us up with a great deal on some commercial stainless-steel counters, shelves and sink. In this process we are also getting a proper commercial hood and fire suppression system, which will keep us in compliance with the appropriate fire codes. We hope to have this work done by springtime.

We are in pretty good financial shape even with the purchase of the new tanker. We financed 100% of that purchase and are paying it off monthly, and that is our only debt obligation. We were able to grow our Capital fund some last year in anticipation of more work on the station. The sale of the old tanker and very generous contributions to our letter campaign last year helped with that. Thank-you as always for your continuing support!

We are asking to be level funded again this year with a request for \$55,896. It has been thirteen years since we last requested an increase. We are very proud to be good stewards of our resources and always grateful for the community's support.

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

**(See Individually Warned Article 13. Requested Amount \$55,896)**

LINCOLN VOLUNTEER FIRE COMPANY, INC.  
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS  
FISCAL YEAR ENDED DECEMBER 31, 2018 & BUDGET FOR 2019

OPERATING FUND		
	2018 Actual	2019 Budget
<i>Beginning balance</i>	\$15,000.00	\$15,000.00
Receipts:		
Fundraising	\$ 3,318.60	\$ 3,400.00
Member Reimbursements	\$ 492.00	\$
Miscellaneous Revenue		
AT&T Rental Income	\$19,140.00	\$ 19,140.00
Town appropriation	\$14,964.00	\$ 19,460.00
Total receipts	<u>\$37,914.60</u>	<u>\$ 42,000.00</u>
Disbursements:		
Business Expenses	\$ 1,864.46	\$ 1,900.00
EMS & Fire Operations	\$ 3,281.86	\$ 4,000.00
Equipment Maintenance	\$ 1,898.87	\$ 3,000.00
Facilities	\$ 398.00	\$ 1,000.00
Fundraising Expenses	\$ 2,545.50	\$ 2,800.00
Insurance	\$ 12,552.00	\$ 13,800.00
Recruitment & Retention	\$ 4,919.79	\$ 4,000.00
Training	\$ 1,653.56	\$ 2,500.00
Utilities	\$ 8,800.56	\$ 9,000.00
Total Operating Disbursements	<u>\$ 37,914.60</u>	<u>\$ 42,000.00</u>
<i>Ending balance</i>	\$15,000.00	\$15,000.00
CAPITAL FUND		
	2018 Actual	2019 Budget
<i>Beginning balance</i>	\$134,456.01	\$144,135.45
Receipts:		
Town appropriation	\$ 40,932.00	\$ 36,436.00
Investment Income	\$ 32.38	\$ 35.00
Other Donation	\$ 2,440.00	\$
Annual Appeal	\$ 14,120.00	\$ 10,000.00
Vehicle Sale (Old Tanker)	\$ 4,500.00	\$
Balance Adjustment		\$
Total receipts	<u>\$ 62,024.38</u>	<u>\$ 46,471.00</u>

## Disbursements:

EMS equipment	\$	\$ 1,200.00
Facilities	\$ 8,718.02	\$35,000.00
Fire equipment	\$ 14,370.34	\$ 7,500.00
Vehicles	\$ 6,645.42	\$ 7,500.00
Truck Payments	\$ 18,299.16	\$18,299.16
Radios	\$ 4,312.00	\$ 4,000.00
Total disbursements	\$ 52,344.94	\$73,499.16

*Ending balance* \$144,135.45 \$117,107.29

## CURRENT LIABILITIES

	Loan Amt.	Outstanding
<i>Loan</i>		
Tanker Loan	\$140,000.00	\$126,465.29
Total Current Liabilities	NA	\$126,465.29

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

**Walter S. Burnham Foundation**

## In Burnham Committee news:

It's going to be a big year. One hundred years ago, Walter Burnham, in his will, expressed a desire to be a community builder for the Town of Lincoln. We can look back on the past century and appreciate what Walter's gift and vision has meant. Education, art, music, sports, spiritual and whimsical endeavors have all benefited. We also have a very special building available to all of us. Please make a point to visit the presentation Rhonda Hutchins has assembled for the Lincoln Historical Society on display at the Lincoln Library.

It is even more important to look forward, to the next year and to the next century. In this coming year many local organizations that have been touched by Burnham over the years will incorporate the idea of community into their own celebrations. Look for these events—attend, participate and enjoy. Beyond this year, think about what the next one hundred years will bring. How would you like Lincoln to look and how can you be a part in shaping that vision?

With great hope,  
Brian McDonough, For the Burnham Committee

**TOWN OF LINCOLN  
WALTER BURNHAM FOUNDATION  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2017 AND DECEMBER 31, 2018**

	12/31/2017	12/31/2018
<u>Assets</u>		
Cash	\$ 15,273.38	\$ 3,886.96
Total Assets	\$ <u>15,273.38</u>	\$ <u>3,886.96</u>
<u>Fund Balance</u>		
Fund Balance:		
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	12,163.45	777.03
Total Fund Balance	\$ <u>15,273.38</u>	\$ <u>3,886.96</u>

**TOWN OF LINCOLN  
WALTER BURNHAM FOUNDATION  
SCHEDULE OF LONG-TERM DEBT**

	Issue Date	Amount of Original Issue	Outstanding Balance 12/31/2018
Long Term Note @ 3.11%	6/1/2007	\$ 250,000	\$ 163,813
Total Long-Term Debt		\$ <u>250,000</u>	\$ <u>163,813</u>

**TOWN OF LINCOLN**  
**WALTER BURNHAM FOUNDATION**  
**STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

Revenues:		
Interest Income:		
Trust	\$	27,712.54
Hall Rental		4,277.00
Music Series Donations		4,757.00
Community Donations		1,103.00
Miscellaneous		527.74
Town voted insurance support		5,253.00
Total Revenues	\$	<u>43,630.28</u>
Expenditures:		
Custodian	\$	4,250.00
Electricity		1,249.35
Telephone		548.66
Fuel		8,138.58
Repairs/Maintenance		3,634.06
Construction		4,000.00
Supplies/Lawn Care/Snow Removal		1,744.92
Street Lights		606.00
Rubbish Removal		100.00
Burnham Series		5,300.00
Construction Note Debt Service		16,302.24
Miscellaneous		3,889.89
Insurance-Property/Liability		5,253.00
Total Expenditures	\$	<u>55,016.70</u>
Excess of Revenues Over (Under) Expenditures	\$	(11,386.42)
Fund Balance, January 1, 2018		<u>15,273.38</u>
Fund Balance, December 31, 2018	\$	<u><u>3,886.96</u></u>



**Weathervane United, Inc.**

Eleven senior citizens live in comfortable, affordable apartments in “downtown” Lincoln. Many of them are Lincoln natives, most are Vermont natives, all have relatives and friends here. They are a core group of friendly, productive, experienced elders appropriately living in the center of town within walking distance of the General Store, United Church, Burnham Hall, Lincoln Library, Town Office, Fire Company, Recreation Park and Historical Society.

This is all made possible by a private, non-profit organization called Weathervane United, Inc. Weathervane was started in 1982 with the help of a Community Improvement Grant from the State of Vermont along with private and institutional donations

Rents are kept affordable by unpaid volunteers who serve on a board of directors who manage, maintain and operate 10 small apartments in 3 buildings. For 38 years our total occupancy has been more than 98% with a list of potential tenants numbering more than 50. We were saddened in 2018 to lose one tenant to a higher level of care. We were pleased to quickly gain a new tenant who has relatives in town. Her arrival brings us back to 100% occupancy. We completed an energy audit in 2018 and plan soon to implement its findings. Reduction in energy consumption should result in substantial fuel savings, contributing to rent stability.

Each year we have three positions open on the Weathervane Board of Directors. Two of the positions are filled by vote of the congregation of the United Church of Lincoln and the third is elected by the Board. Board members are not required to be members of the church. We are eager to find new, younger generation board members who can devote time and energy to keep the weathervane concept and commitment alive. Our sincere thanks to all who have donated, time, expertise and money. There is plenty of opportunity for everyone to get involved.

Respectfully submitted,

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

### **Zoning Administrator**

Yet another year has passed, a pretty slow one by zoning standards. We have issued 62 permits so far versus 75 last year. Again, most permits were for Certificates of Occupancy or Certificates of Compliance (27). We did permit two new houses. Another 24 permits were issued for outbuildings which includes garages, sheds, sugar houses, and barns. This is the kind of construction that increases the Grand List, what you might think of as real growth. There were a couple of access permits and a home occupation permit issued. The Planning Commission approved one minor subdivision but there are two more pending. Surprisingly, four applications were withdrawn or cancelled.

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. One of the items I hope the Planning Commission addresses when improving regulations is to only require Certificates of Occupancy for new houses or major renovations, and eliminate the CO's for sheds, barns, garages, etc.

Please make sure whether you need a permit, and what type, before you start a building project. It could save you money and headaches later. If you are building a new house, there is a different permit application than the generic building permit. A few more things to consider are 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**

We are pleased to have four new members join the Zoning Board of Adjustment. These members, Trish Waug, Nicole Lee, Nate Wallace-Gusakov and Harry Reynolds as an alternate will flesh out our board with Barbara Rainville Chair, Tommie Thompson Vice Chair, Steve Alexander, Jonathan Berg, Barry Olsen, and David Brett and Alternate Steve Halnon. For the first time in my tenure we have had alternates for the Board. This will hopefully create a positive situation as related to quorum.

As a reminder, The Zoning Board of Adjustment and the Zoning Administrator are here to help you through the permitting process, so don't be intimidated by the regulations. Most projects can be easily approved by Bob Hall, the Zoning Administrator with only minimal work on your part.

If your project is beyond the scope of the zoning regulations, your request for a permit will be denied and then you can appeal the decision to the Zoning Board of Adjustment to see if a waiver or conditional use can be granted for your project. The process is an easy one and hopefully by doing your homework, understanding the regulations, and knowing the process together we can make the experience a productive one.

Respectfully submitted,  
Barbara Rainville, Chair

**Addison County Community Action Group d.b.a HOPE**

282 Boardman Street, Suite 1A, Middlebury, VT 05733

(802) 388-3608 Contact Person: Jeanne Montross

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. 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.

Sources of Income	Percentage	Expenses	Amount
Federal Taxes*	10%	Facilities/Occupancy	\$32,937
State Taxes*	13%	Office Expenses & Supplies	\$18,822
Municipal Taxes	7%	Printing, Promotional & Fundraising	\$6,305
Donations	62%	Direct Services	\$471,218
Other	8%		
<b>Total Annual Income</b>	<b>\$541,330</b>	<b>Total Expenses</b>	<b>\$529,282</b>

\*Grants for targeted Activities to reduce homelessness

Number of Lincoln Residents that received our services: 46

Many of these households were served multiple times with large amounts of funds.

**(See Warned Article 18 for Social Agencies. Amount Requested \$2,000)**

**Addison County Economic Development Corporation**

1590 Rt 7 South; Suite 8, Middlebury, VT 05753

802-388-7953 Email: [fkenney@addisoncountyedc.org](mailto:fkenney@addisoncountyedc.org)[www.addisoncountyedc.org](http://www.addisoncountyedc.org)

We want to thank the residents of Lincoln for their contribution in past years in the amount of \$500.00. We are again seeking support from the municipalities we serve, and we hope the town will consider level funding our request at \$500.00.

The Addison County Economic Development Corporation has been serving the Lincoln community for over twenty years. We are Lincoln's economic development resource. Like regional planning commissions, Vermont's economic development corporations are established by statute to serve their communities. Our purpose, as outlined in 24 V.S.A. §2781(1), "is to promote, organize or accomplish economic development including providing planning and resource development services to local communities..."

We offer expertise and resources to businesses throughout Addison County. We not only serve businesses in your community, we serve the businesses in neighboring communities where your citizens work or may own a business. ACEDC works with businesses to find solutions to their problems. ACEDC's mission is to create an entrepreneurial and innovative environment, nurturing businesses to launch and thrive. We do this through direct assistance, as with our revolving loan funds, and we do this through our networks of partners and collaborators locally and at the state and federal levels. Some of the most important work we do is connecting 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.

Thank you for your consideration.

Sincerely,  
Fred Kenney, Executive Director

#### ACEDC Budget Information for FY 2019

Total Annual Income: \$210,897

<b>Income</b>	<b>Per Cent</b>		<b>Expense</b>	<b>Amount</b>
Federal Taxes	0%		Payroll & Related Expenses	\$178,702
State Taxes	56%		Insurance (all)	\$12,475
Municipal Taxes	8%		Rent	\$12,282
Membership	21%			
Other	15%			
<b>Total</b>	<b>100%</b>		<b>Total Expense</b>	<b>\$203,459</b>

**(See Warned Article 18 for Social Agencies. Amount Requested \$500)**

#### **Addison County Home Health and Hospice**

P.O. Box 754, Middlebury, VT 05753

Maureen Conrad, Director of Development 802-388-7259 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. To ensure the future of these vital programs, we turn to our community for support.

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. These people may require extensive care in their home, such as intravenous therapy for infection or cancer treatment, or 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 towns like 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.

Thank you for your continued support.

Sincerely,  
Maureen Conrad, Director of Development

Amount requested from Lincoln residents for FY 2020 (7/1/19 – 6/30/20): \$1250

Total Number of Lincoln residents served: 41 individuals/1098 visits

% of Total Income from All Sources:		% Breakdown of Operating Expense:	
Federal Taxes:	66% (Medicare)	Fundraising:	<1%
State Taxes:	25% (Medicaid)	Facilities:	<1%
Town Funds:	<1%	Salaries: (+benefits)	74%
Donations:	1%	Office Expenses:	1%
Fundraising:	<1%	Programs:	11%
Grants:	<1%		
Other (3 <sup>rd</sup> party insurance, private pay, etc.)	5%	Other (includes mileage:)	12%

Total Income: \$10.7 M (FY18)

Total Operating Expenses: \$10.1 M (FY18)

**(See Warned Article 18 for Social Agencies. Amount Requested \$1,250)**

**Addison County Parent-Child Center**

P.O. Box 646, Middlebury, VT 05753  
802-388-3171

Probably best known for its work with adolescent families and young children, our services are intended for any family who needs and wants them. These services are free for anyone.

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. We help families to assess their children's physical and cognitive development and provide support services if needed. Playgroups are offered around the county to promote social interactions. All families with newborns are offered *Welcome Baby* bags and visits to introduce them to available services in the county.

*Learning Together*, our intensive in-house training program, builds parenting and job readiness skills. The Center also provides high-quality childcare to infants and toddlers. The Center has renovated a nine-resident boarding house in Middlebury which is the cornerstone of a "First Time Renters" program for youth to learn and practice the skills necessary to be successful tenants in our community.

Sources of Income	Percent	Major Expenses	Amount
Federal Taxes	12%	Salary/Benefits for 30+ staff	\$1,768,800
State Taxes	63%	Programs	\$67,300
Municipal Taxes	2%	Facilities	\$70,000
Donations	9%	Food	\$48,000
Other	14%	Special Assistance to Individual Families	\$40,300
		Insurance	\$27,500
		Office Expenses	\$26,000
		Other	\$105,900
<b>Total Income</b>	<b>\$2,153,800</b>	<b>Total Expenses</b>	<b>\$2,153,800</b>

Number of Lincoln residents served: 57

Thank you for your consideration.

Sincerely,  
Donna Bailey, Director

**(See Warned Article 18 for Social Services. Requested Amount \$1,300)**

**Addison County Readers, Inc.**

Dinah Bain 2657 Hemenway Rd Bridport, VT 05734

802-758-2218

[cdbain@gmavt.net](mailto:cdbain@gmavt.net)

Please appropriate \$600 again for Addison County Readers, Inc, (ACR). This will provide free monthly books mailed to registered Lincoln preschool children. In November 2018, 42 children in Lincoln (55% of the possible children according to the 2010 census) were receiving books through the program. In the past 12 months 507 books were sent to preschool children in Lincoln.

ACR is an entirely volunteer non-profit organization that sponsors the Dolly Parton's Imagination Library program. The program mails free books monthly to preschool children (ages 0-5) in Addison County. It costs ACR about \$30 per child per year to provide the program. We are currently sending books to more than 1,100 children in Addison County.

Studies show that reading is an essential gateway for children on the path to success in school and later in the workplace. It is the mechanism through which many other vital life skills are acquired and improved. Reading to children even before they can hold a book on their own is one of the smartest choices parents and caregivers can make. Speaking to an 8-month old infant improves vocabulary at age three.

Our Books at Birth program, in cooperation with Porter Birthing Center, gives parents of newborns a free book and information about the program. This has been very successful in registering children as early as possible across Addison County.

We greatly appreciate Lincoln's past funding and hope you will continue to support our program.

**(See Warned Article 18 for Social Agencies. Requested Amount \$600)**



## **Addison County Regional Planning Commission**

### **Annual Report –Year End June 30, 2018**

*The Addison County Regional Planning Commission (ACRPC) provided the following technical assistance and planning to the Region during its 2018 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 Management Plan training for town 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 a second round of three towns, Salisbury, Monkton and Panton in strengthening their energy plans by adding goals and policies supporting renewable energy.
- Completed 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 Tri-Valley Transit/ACTR 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

**Addison County Restorative Justice Services, Inc.**

PO Box 881, 282 Boardman Street, Middlebury, VT 05733

802-388-3888 Fax 802-388-5754

Addison County Restorative Justice Services (ACRJS) 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.

We have expanded our programs beyond Court Diversion and the Youth Substance Abuse Safety Program to include:

- Driving with License Suspended Program
- Safe Driving Program
- Reparative Restorative Panels
- Reentry Navigation and Circles of Support and Accountability (COSA) for those reentering the community from incarceration
- Pretrial monitoring and Tamarack for those community members who have committed a crime and have a mental illness or substance abuse problem.

All programs have the goal for the participant of instilling a sense of belonging and commitment to contribute to the Addison County Community as positive, proactive member and to not create any more victims, essentially decrease crime in the county.

The following is a breakdown of the number of individuals from the Town of Lincoln who were provided services through our agency in FY 2018:

COSA	0	Reparative Restorative Panels	1
Court Diversion	0	Safe Driving	1
Driving with License Suspended	1	Tamarack	0
Pretrial Services	1	Youth Substance Abuse Safety Program	1
Re-entry Navigation	2		

Thank you for your continued support!

**(See Warned Article 18 for Social Agencies. Requested Amount \$200)**

### **Addison County River Watch Collaborative**

The mission of the Addison County River Watch Collaborative (ACRWC) is to monitor and assess the condition and uses of our rivers over the long term, raise public awareness of the values and functions of our watersheds, and support stewardship that improves water quality. Since 1997, River Watch has united ongoing stream-monitoring efforts by citizens in Addison County and connected watersheds. The rivers we collect samples from are: Middlebury River, Otter Creek, New Haven River, Little Otter Creek, Lemon Fair, and Lewis Creek. About 30 volunteers take water samples at about 30 stations around the county during spring and summer months.

In 2018 the voters of the Town of Lincoln appropriated \$400 to contribute to the funding of Addison County River Watch. Nine other towns in the county currently contribute similar amounts. Last year we continued our relationship with the Vermont Department of Environmental Conservation's laboratory in Burlington. Technicians there process and analyze our samples free of charge. ACRWC's annual cash budget is approximately \$12,000, which covers volunteer coordination, administration, outreach and technical services. Aside from towns, funding also comes from The Vermont Agency of Natural Resources, the Lake Champlain Basin Program, and private donors. Donated non-cash services (such as volunteer hours) are valued at about \$45,000.

#### **New Haven River**

During the 2018 sampling season, we sampled once per month, from April to September, at four locations on the New Haven River. Although we did not sample in Lincoln proper (because our "focus watersheds" this year are the Lemon Fair and Lewis Creek watersheds), River Watch collected water samples from the New Haven at: Bartlett's Falls, South St. Bridge, and Sycamore Park in Bristol, as well as sites downstream of Bristol on the New Haven River and Little Otter Creek. Results will be fully quality-assured and quality controlled, and then reported to communities in early spring. Our training day for interested volunteers will be Saturday, March 16, at the Addison County Regional Planning Commission in Middlebury.

Matthew Witten, ACRWC Managing Director: 434-3236; [mwitten@gmavt.net](mailto:mwitten@gmavt.net); P.O. Box 27, New Haven, VT 05472. Webpage: [www.acrpc.org/acrwc](http://www.acrpc.org/acrwc)

**(See Warned Article 18. Requested Amount \$400)**

**Addison County Solid Waste Management District****2018 ANNUAL REPORT****District Office and Transfer Station**

The Addison County Solid Waste Management District is a union municipal district formed in 1988 to cooperatively and comprehensively address the solid waste management interests of its 20 member municipalities: Addison, Bridport, Bristol, Cornwall, Ferrisburgh, Goshen, Leicester, Lincoln, Middlebury, Monkton, New Haven, Orwell, Panton, Ripton, Shoreham, Starksboro, Vergennes, Waltham, Weybridge and Whiting. 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 3rd Thursday of the month at 7 p.m. 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.

**District Office and Transfer Station**

Telephone: (802) 388-2333 Fax: (802) 388-0271 Website: [www.AddisonCountyRecycles.org](http://www.AddisonCountyRecycles.org)

Email: [acswmd@acswmd.org](mailto:acswmd@acswmd.org) Transfer Station Hours: M-F, 7 AM–3 PM & Sat, 8 AM–1 PM

Office Hours: M-F, 8 AM–4 PM HazWaste Ctr Hours: M-F, 8 AM–2 PM & Sat, 8 AM–1 PM

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.

**2018 Highlights**

Act 148. The District continued its efforts this year to implement the goals outlined in VT's Universal Recycling Law. **Food scrap diversion remains one of the most challenging aspects of the URL in a rural county with low population density.** The District's efforts thus far have helped increase food scrap diversion, both at local town drop-offs as well as at the District Transfer Station. This year, more Addison County businesses and schools transitioned to a sustainable diversion system for food scraps. With the 2020 landfill ban for food scraps approaching, the District is focusing its efforts on both residential and business organics diversion. The District also provided numerous workshops on backyard composting this year.

**Recycling.** One of the most pressing aspects of waste diversion is the downturn in recycling market prices. China, the export market for one-third of all U.S. recyclables, recently enacted its National Sword initiative. Designed to reduce contamination, it has caused disruption of international recycling markets. Acceptable levels of contamination in imported bales of recycled commodities are so low that few, if any, facilities in the U.S. can meet the new standard. The result has been a scramble to find other markets, and a glut of recycled materials. Revenues for recycling are at historic lows. In spite of this, the District's commitment to recycling remains steadfast. The District will continue to improve efforts to educate the public about what is and is not recyclable, and to work with local processors and haulers to ensure that we can collectively weather this crisis until markets eventually rebound.

**Product Stewardship.** Extended Producer Responsibility (EPR) laws are a useful tool to help distribute the cost of recycling and safe management of these products between industry, government and consumers. EPR can alleviate the financial burden for municipalities and residents, while mitigating environmental impacts from disposal by increasing collection and recycling rates of covered products. Vermont's EPR programs remain effective at collecting targeted materials, largely due to education and collection efforts by the State and solid waste districts. VT has the second highest number of EPR laws in the U.S. and has recently led the way with a law on primary cell batteries. These efforts are coordinated through the Vermont Product Stewardship Council, of which the District is a member, and which recently celebrated its tenth year of success in establishing EPR laws in Vermont.

**Illegal Burning/Disposal.** The District contracted with the Addison County Sheriff's Department to enforce its Illegal Burning & Disposal Ordinance. The District served again as County Coordinator for Green-Up Day, Vermont's annual litter clean-up event. We subsidized the disposal of 17.30 tons of roadside trash, .39 tons of tires, 4 auto batteries, 11 E-Waste items, 1 appliance, and various hazardous items, for a total economic benefit to member towns of \$5,424.

### **2019 Annual Budget**

The District adopted a 2019 Annual Budget of \$3,223,095. This represents a 7.69% increase over the 2018 Annual Budget, primarily due to a major increase in recycling costs. The Transfer Station tip fees will increase to \$126/ton for MSW and C&D. The rate for Single Stream Recyclables will increase to \$92/ton. Rates on some other items will have nominal increases. New fees: \$1 per visit or per 50 or < lbs of household goods at the ***Reuse It or Lose It!*** Shed; and \$5/load for books. The District Fee of \$33.40/ton on all waste destined for disposal, and \$10/ton on contaminated soils used as Alternative Daily Cover at the landfill will remain the same. There will be no assessments to member municipalities in 2019. For a copy of the full 2018 Annual Report and Adopted 2019 Rate Sheet, please give us a call, or visit the District website at [www.AddisonCountyRecycles.org](http://www.AddisonCountyRecycles.org).

**Addison County Transit Resources**  
**802-388-2287 297 Creek Road, Middlebury, VT 05753**

Thank you for your support last year. You helped us provide 1,277 free trips for Lincoln residents last year either through volunteer drivers or on wheelchair accessible vehicles, including ACTR owned vehicles operated by Elderly Services, Inc. ACTR's Dial-a-Ride and Shuttle Bus systems provided a total of 168,387 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, Dial-A-Ride 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 requests from towns account for approximately 5% of the 20% requirement. In the past six years ACTR has received level funding from the Town of Lincoln, while use of our services by Lincoln residents has increased. The current requested amount is less than a 5% local match.

**(See Warned Article 18 for Social Agencies. Requested Amount \$1,170)**

**Age Well**

76 Pearl Street, Suite 201, Essex Junction, VT 05452  
Helpline 1-800-642-5119 Phone 802-865-0360 Fax 802-865-0363

For more than 40 years, Age Well (formerly CVAA) has provided services and support that allow seniors to stay independent, and remain healthy at home, where they want to be. We excel at integrating community resources, health services and wellness programs to enhance and improve quality of life for all seniors in the Northwester Vermont.

We offer care & service coordination, Meals on Wheels; community meals; wellness programs; social activities; Tai Chi; transportation services; expertise on Medicare, insurance, and long and short-term care options; a Helpline and more.

Our Meals on Wheels programs provide a unique service. Food is medicine and we provide both quality and therapeutic meals as a preventative measure. The combination of proper nutrition, a safety check and a friendly visit offers wrap-around support that enables seniors to remain healthier, independent and at home where they want to be.

Vermont is ranked as the second “oldest” state in the country and the state’s senior population is expected to nearly double in the next 15 years. Vulnerable older adults living in rural areas have less access to health care, including specialized healthcare, and the services tend to be costlier than those provided in Metropolitan areas.

Services Age Well provided to 47 Lincoln residents during FY 2018: services included 27 calls to the Helpline; 52 hours of Care & Service Coordination; 1,603 Meals on Wheels delivered; 102 Congregate Meals served; 6 Hours of Options Counseling. Lincoln residents volunteered over 193 hours.

We are requesting continued support in the amount of \$1,100.00 from Lincoln. As a non-profit, most of our services are provided at no charge and we rely on donations and town funding to help our aging population access services and receive the support they deserve. We thank Lincoln for your past support for our programs and services.

If there are any questions regarding our programs or services, please do not hesitate to contact me. Thank you for your time and consideration.

Sincerely, Sara Wool, Director of Development & Communications

**(See Warned Article 18 for Social Agencies. Requested Amount \$1,100)**

**Bristol Recreation Department**

PO Box 249, Bristol, Vermont 05443 Phone: 453-5885 Fax: 453-5188 or  
www.BristolVtRec.com or e-mail: [RecDirector@BristolVt.org](mailto:RecDirector@BristolVt.org)

On behalf of the Bristol Recreation Department, I am requesting \$2,500 for the fiscal year of 2019 - 2020 to help support the programs, events, and learning opportunities that the Bristol Recreation Department provides.

As members of the five-town community, Lincoln residents can participate in these programs, events, and learning opportunities at a reduced rate. This appropriation will also contribute to the continued growth and availability of programs like pottery, gymnastics, dance, martial arts, and summer camps. The Recreation Department provides free events to Lincoln residents like Picnic with Teddy, Movies in the Park, Halloween Party, Candy Cane Hunt, Harvest Festival and a variety of activities such as Tai Chi, Hunter Safety, and Holley Hall Play Group.

Since 2016, The Hub Teen Center has served as a safe place for Lincoln teens from over 45 individual families. These teens have accessed resources at The Hub on a consistent basis since the beginning of the school year. The Hub Teen Center provides youth between the ages of 12 and 19 a place of their own to socialize, study, access the internet, have a nutritious meal, hear music, explore interests like the arts, videography, and technology while experiencing the support and supervision of adults who respect the challenges of young adulthood. It is a safe, supervised, and substance free environment that is open year-round.

The Recreation Department is excited to be providing new programs this summer to be run out of the Hub Teen Center. We will be introducing an adventure camp with mountain biking, a skateboarding camp, a variety of field games and more. We will also be keeping our traditionally popular river camp, gymnastics, and pottery camps.

I joined the Bristol Recreation Department in May 2018 and have seen firsthand the importance of Lincoln's support to maintain the programs and to support new activities and events that help our community grow. For more information about the programs currently being offered, please visit our website at [www.BristolVtRec.com](http://www.BristolVtRec.com)

Thank you for your consideration and support,  
Meridith McFarland Bristol Recreation Department

**(See Warned Article 18 for Social Agencies. Amount Requested \$2500)**

### **Charter House Coalition**

Charter House Coalition was founded in 2005 as a county wide volunteer-based outreach to provide free meals, emergency housing, and personal support for adults and children throughout Addison County. In 2018 over 1250 volunteers prepared and served over 36,000 free meals and provided shelter to 118 children and adults from across our region. It is now possible for anyone to enjoy a free, nutritious meal every day of the week at Charter House. About 450 people from across Addison County benefit from these programs every year.

The Coalition programs are supported by:

- (1) donations from many individuals, service organizations and churches in our area;
- (2) student-initiated fundraising efforts;
- (3) grants from the Vermont Community Foundation, United Way, the Fannie Allen Foundation, Ben and Jerry's Foundation, Rotary, the State of Vermont, People's United Bank, the Tarrant Foundation and the Houle Family Foundation; and



(4) rent collected from residents of the transitional housing apartments. Donations from individuals and grants from local organizations and towns provide 80% of the funding required to operate our emergency shelter, community meal programs and day station. Substantial quantities of food and truckloads of apartment furnishings, kitchenware, and linens are also donated by the community for these programs.

Our partners in operating these programs include many area churches, Middlebury College, HOPE, the Parent Child Center, Women Safe, John Graham Shelter, Middlebury Police Department, Porter Hospital, Counseling Services of Addison County, Agency of Human Services, CVOEO, and the Turning Point Center.

For 2019 Charter House Coalition is again requesting \$1000.00 from the Town of Lincoln to support our shelter and food programs.

<b>Income</b>	<b>Percent</b>		<b>Major Expenses</b>	<b>Percent</b>
Federal Taxes	8.9%		Fundraising	1.6%
State Taxes	8.8%		Facilities	29.90%
Municipal Taxes	5.7%		Salaries	51.40%
Donations	33.00%		Office Expenses	1.70%
Fundraising	10.50%		Programs	11.70%
Grants	16.20%		Others	3.70%
Other	16.90%			
Total Annual Income	\$339,492		Total Expenses	\$321,120

**(See Warned Article 18 for Social Agencies. Requested Amount \$1,000)**

### **Counseling Service of Addison County**

89 Main Street, Middlebury, VT 05753

Phone: 802-388-6751 Fax: 802-388-3108

Emergency Services: (802) 388-7641 - Available 24/7

Free National Crisis Text Line - Text VT to 741741

I am writing to request town funds for the Counseling Service of Addison County (CSAC). The amount we're requesting is \$1,600. CSAC's request has not increased since 2007. During FY 2018, CSAC provided 4,842 hours of service to residents from the town of Lincoln who had mental health, substance abuse or developmental disability needs.

CSAC provides a broad array of services to children, adolescents, adults, and families facing challenges and crises in their lives; individuals living with developmental disabilities and 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; and the entire community, through educational programs and special events. Additionally, CSAC's Emergency Service is available 24 hours a day, seven days a week.

CSAC is a non-profit organization which, in 2019, will celebrate sixty years of serving the people of our county. Although we receive support from the state and third-party payors, almost all our funding is designated and doesn't allow us to fully meet the many needs of the people we serve. CSAC is committed to making services available to the people of Addison County regardless of their ability to pay.

With appreciation, Robert S. Thorn, Ph.D., Executive Director  
Unaudited FY18\* Financials, Counseling Service of Addison County

<b>Income</b>	<b>Dollar Amount</b>	<b>Percentage</b>
State Grants/Contracts	\$1,682,237	7.31%
Federal Funds	\$66,108	.29%
Client & Insurance Fees	\$1,318,330	5.73%
aid Fees	\$18,158,229	78.93%
Other Contracts	\$1,263,815	5.49%
Local Funds (see adjacent expanded chart)	\$517,830	2.25%
<b>Total</b>	<b>\$23,006,549</b>	

<b>Local Funds, Expanded</b>		
Town Funds from Mun. Taxes	\$35,379	.15%
United Way	\$14,783	.07%
Program Fund Raising	\$66,097	.29%
Local Contracts	\$216,768	.94%
Other (int., sold assets, etc.)	184,803	.80%
<b>Total</b>	<b>\$517,830</b>	<b>2.25%</b>

<b>Expense</b>	<b>Dollar Amount</b>	<b>Percentage</b>
Youth and Family Program	\$6 980,139	30.80%
Adult Outpatient	\$1,106,565	4.88
Substance Abuse	454,086	2.00
Community Rehabilitation and Treatment	3,003,179	13.25
Crisis Intervention	1,212,052	5.35%
Administration	2,083,930	9.20
Developmental Services	7,821,435	34.52%
<b>Total</b>	<b>22,661,386</b>	

**(See Warned Article 18 for Social Agencies. Requested Amount \$1,600)**

### **Elderly Services, Inc.**

#### **Project Independence**

The Harry & Jeanette Weinberg Center for Elderly Services  
112 Exchange Street, PO Box 581, Middlebury, Vermont 05753

***Home away from home***

***Project Independence*** is an adult day program for elders providing safe, medically oriented daytime care that includes:

- \* Fun social activities,
- \* Specialized van transportation to and from home,

- \* Hot, delicious meals tailored to the dietary needs of our participants,
- \* Individualized nursing care, and personal care including toileting assistance and hygiene,
- \* Educational programs and entertainment, and
- \* Coordination with other health care providers and social service agencies, and
- \* Daytime respite for family caregivers.

In addition to daytime care services, our staff provides caregiving education and emotional support to family members of those who attend our center. Our monthly *Caregiver Support Group* is open to all caregivers and takes place on the third Friday of each month.

In the past year, 214 elders from Addison County and nearby towns were served at Project Independence Adult Day Center, **5 of whom were residents of Lincoln**. Lincoln residents received a total of **1,661 hours of care, 646 hot meals, and approximately 746 van rides**. These hours of care cost the agency \$26,740 for direct services to Lincoln residents. In addition, Lincoln seniors were students at our ESI College Lifelong Learning Center, many residents volunteered for us, 10 family caregivers received respite and peace of mind, and residents of Lincoln are on our staff.

This year our 214 participants attended for a total of 19,912 individual days of care, including 39,830 individual meals (breakfast, lunch, snack and dinner), and approximately 39,824 van rides. The number of individual hours of care provided was 116,162, up significantly from last year. On any given weekday, Project Independence served 70-80 participants, with approximately 150 participants served each week.

2018 Annual Budget \$2,501,000

Revenue Source	Percent of budget
Private Pay Fees	18%
Medicaid Programs	41%
Moderate Needs Programs	16%
Fundraising and Town Grants	10%
United Way	1%
Veterans Administration	6%
Adult Care Food Program	3%
Other	5%

**(See Warned Article 18 for Social Agencies. Requested Amount \$700)**

**Green Mountain National Forest**

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

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. We'd like to take this time to thank you and your community for the support and interest that you have shown in helping with the management of the approximately 400,000 acre GMNF, which receives several million outdoor recreation enthusiast visits annually. These visitors seek enjoyment in a natural setting while providing critical benefit to the local economies.

The GMNF is proud to be a part of Vermont and your town. It is truly one of Vermont's treasures and the largest contiguous public land area in the state. 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:

**Environmental Analysis and Decision Making:** In Fiscal Year 2018 the Forest Service as a whole set a goal of decreasing the time and cost of our environmental analysis and decision making process. Locally, GMNF employees worked in conjunction with many partners to identify opportunities to better serve the public through internal and external efficiencies.

**Heritage Program:** Ongoing partner projects included artifact analysis conducted by the University of Vermont (UVM) Consulting Archaeology Program, the Vermont Archaeological Society (VAS), and the Forest. This multi-year collaboration involved the analysis of thousands of artifacts collected at the Homerstone Quartzite Quarry Project near Little Rock Pond.

**Road, Dam, & Facility Construction & Maintenance:** In cooperation with federal, state and local governments, private contractors, and non-profit organizations, the GMNF Engineering staff repaired and maintained many roads, bridges and other facilities throughout the Forest.

**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.

**Wilderness:** The GMNF continued to implement the national Wilderness Stewardship Performance measures. The Forest Service conducted a Wilderness Awareness Training for staff and partners. A Wilderness Education and Interpretation Plan was approved and many activities in the plan were accomplished.

Special Uses: The GMNF administered 126 Land Special Use Permits to standard along with 14 proposals and applications processed to a decision. 38 Recreation Special Use Permits were administered to standard, with 4 proposals and applications being processed to a decision.

Botany Program: Staff and volunteers monitored 115 populations of rare plants Forest-wide, including some populations just off National Forest lands.

Environmental Planning: In calendar year 2018, Forest staff completed 29 site-specific National Environmental Policy Act (NEPA) decisions and analysis documents for multiple resource projects designed to implement the Green Mountain National Forest Land and Resource Management Plan.

Watershed Improvement: Biologists and Technicians monitored fish populations throughout the GMNF in 2018. This monitoring is part of a long-term data collection effort to understand forest fish populations. Additional sites were sampled to support the Vermont Department of Environmental Conservation.

Wildlife Habitat Improvement: Wildlife habitat was improved and maintained through the creation and maintenance of early successional habitat important to many species.

Soil / Water Monitoring: Best Management Practice (BMP's) monitoring took place throughout the Forest. The National BMP Program integrates water resources protection into management activities across the landscape. The program is intended to demonstrate compliance with the Clean Water Act, which is required by the Environmental Protection Agency (EPA) and administered by the states, through rules and regulations, including Vermont's Acceptable Management Practices (AMPs) for logging jobs, and Vermont water quality standards. Forest Soil Disturbance Monitoring was conducted on 28 timber sale units throughout the Forest to estimate forest management effects on soil and water resources.

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. You can also visit us and learn more about the GMNF at our website on-line: <https://www.fs.usda.gov/gmfl>. **Like us on** Facebook: <https://www.facebook.com/GreenMountainFingerLakesNF>

David Francomb, District Ranger, South Half - Manchester Ranger District 802-362-2307  
Christopher Mattrick, District Ranger, North Half - Rochester & Middlebury Ranger Districts 802-767-4261

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

*Note: The document above is an edited version of the full report. A more complete report is available in the Town Clerk's Office or online.*

Of Lincoln's approximately 29,312 acres, about 10,800 are designated Green Mountain National Forest land.

**TOWN OF LINCOLN  
NATIONAL FOREST FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2018 AND JUNE 30, 2017**

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
<b>Assets</b>		
Certificate of Deposit	\$ 10,466	\$ 10,428
<b>Total Assets</b>	<u>\$ 10,466</u>	<u>\$ 10,428</u>
<b>Fund Balance</b>		
Fund Balance	<u>\$ 10,466</u>	<u>\$ 10,428</u>

**TOWN OF LINCOLN  
NATIONAL FOREST FUND  
STATEMENT OF REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>Actual</u>
<b>Revenues:</b>	
Interest Income	\$ 37
<b>Total Revenues</b>	<u>\$ 37</u>
<b>Fund Balance, July 1, 2017</b>	\$ 10,428
<b>Fund Balance, June 30, 2018</b>	<u>\$ 10,466</u>

**Green up Vermont**

P.O. Box 1191

Montpelier, Vermont 05601-1191

(802)229-4586, or 1-800-974-3259

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

Green Up Day marked its 48th Anniversary in 2018, with 22,700 volunteers participating! Green Up Vermont is a nonprofit organization, not a state agency. With your town's help, we can continue Vermont's unique annual tradition of taking care of our state's lovely landscape and promoting civic pride. Green Up Day is a day each year when people come together in their communities to remove litter from Vermont's roadsides and public spaces. Green Up Vermont also focuses on education for grades K-2 by providing free activity booklets to schools and hosts its annual student poster design and writing contests for grades K-12. To learn more please visit **[www.greenupvermont.org](http://www.greenupvermont.org)**.

Support from cities and towns continues to be an essential part of our operating budget, covering 14%. All town residents benefit from clean roadsides! Funds help pay for supplies, including over 55,000 Green Up trash bags, promotion, education, and two part-time staff people.

Seventy-five percent of Green Up Vermont's budget comes from corporate and individual donations. You can donate to Green Up Vermont on Line 29 of the Vermont State Income Tax Form or anytime online through our website.

Follow our blog for updates throughout the year! You can also link to Green Up Vermont's Facebook, Instagram, and Twitter pages by visiting our website.

**Save the date:** Always the first Saturday in May, Green Up Day is May 4, 2019. A Vermont tradition since 1970!

**Homeward Bound, Addison County's Humane Society**

246 Boardman St, Middlebury VT

802-388-1100, ex 222

[Jessica@homewardboundanimals.org](mailto:Jessica@homewardboundanimals.org)

Thank you for the \$250 contribution made for FY 2018. As the only animal shelter in Addison County. We offer programs and services to meet a wide array of pet owner and animal welfare needs facing Addison County. Founded in 1975, we are a private, open-admission animal shelter with a mission to educate the community and improve the lives of animals, alleviate their suffering, and elevate their status in society.

We serve an average of 850 animals per year, including those who enter the shelter and those who receive services in the community. 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.

From January 1 to October 8, 2018, three stray animals and six owned animals were surrendered from Lincoln. We adopted out five animals to residents of Lincoln. All these animals were cared for daily, provided medical attention, microchipped and spayed/neutered prior to being placed for adoption.

Homeward Bound operates with an annual budget of approximately \$600,000. We respectfully request consideration of funding through the town appropriations process in the amount of \$250. This funding will go directly to our general operating budget.

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

Thank you,  
Jessica

**(See Warned Article 18 for Social Agencies. Amount Requested \$250)**



**Hospice Volunteer Services**

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

We are grateful for your faithful support of our agency. We are requesting level funding in the amount of \$650. 19 residents from the town of Lincoln received services from Hospice Volunteer Services (HVS) at no charge in our last fiscal period ending 12/31/2017.

HVS is celebrating its 35<sup>th</sup> anniversary as a volunteer hospice agency in Addison County, providing **free** services to anyone with a terminal illness, their families, friends and care givers.

We receive some funding from the United Way of Addison County and raise a considerable percentage of our budget through our own fundraising efforts. The people of Addison County sustain us by their generous gifts to our annual appeal, memorial donations, and their support of our fundraising.

We are pleased to announce the pending merger of Hospice Volunteer Services, Inc. and Addison Respite Care Home. We expect that details will be completed in early 2019, at which time our agency name will change to **End of Life Services, Inc.** Current services will continue and remain free to residents, plus Addison Respite Care Home will continue the mission of providing comfortable rooms for end of life when staying at home is not an option. We will also be able to provide all services to terminal patients whether or not they have signed onto a hospice program. For more information and keep track of our progress as we merge, please go to our new website: [endoflifeVT.org](http://endoflifeVT.org)

For our most recent fiscal year ending Dec 31, 2017 - 3,487 Addison County residents benefited from HVS programs and services (an 8.11% increase over the previous year).

Hospice Volunteer Services trains and coordinates placement of hospice volunteers with community members and families facing end-of-life.

HVS provides public education and outreach through programs, resource materials, educational presentations to schools, a 900-title free lending library, and collaboration with other agencies.

Other services include a Music & Memory program to calm and comfort Alzheimer's and dementia patients, Life Legacy program to preserve memories and familiar connections, and Advance Directive guidance and/or assistance.

In addition, hundreds of residents of Addison County participated in free public education/awareness, in-service events and grief support groups. We conduct one-on-one support sessions with a bereavement specialist, available to all Addison County residents. We provide crisis response support in schools, daycare facilities, workplaces, and other organizations in the

event of an untimely death in the community. We provide resource materials for residents with our public lending library.

**(See Warned Article 18 for Social Agencies. Amount Requested \$650)**

**John Graham Shelter**

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

This year the John Graham Shelter marks 37 years of service to Addison County's homeless families and individuals. We ask for your continued support at Town Meeting 2018 in the form of a \$1,000 allocation. Mindful of the impact on property taxes, we have not increased our request for many years.

In 2018, 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 beautiful 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 each day at the John Graham Shelter how homeless children are more likely to be sick, hungry, exposed to violence and at risk of school failure. The John Graham Shelter provided housing to 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 and Staff of the John Graham Shelter

**(See Warned Article 18 for Social Agencies. Requested Amount \$1,000)**

**The Open Door Clinic**

100 Porter Drive, Middlebury, VT 05753

(802) 388-0137 Fax (802) 388-4498

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

The Open Door Clinic (ODC) is requesting an allocation of \$750 from the Town of Lincoln. This will be used to provide free health care to the uninsured and under-insured residents of Lincoln and Addison County. We are grateful for your ongoing support of our dynamic clinic which continues to grow, especially in the areas of dental and mental healthcare services.

**Our Mission:** The Open Door Clinic provides access to quality healthcare 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 Jan. 1 and Dec 5, 2018, the clinic provided 1,332 medical visits to 833 patients, including 330 new patients. This represents a 10% increase in patients, and a 4% increase in medical visits as compared to last year! We have held 23 dental hygiene clinics, and our hygienist and volunteer dentists have seen 87 patients over 338 procedures. We have served eight (8) Lincoln residents through six medical visits, one dental visit, and two 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 140 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, 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 knowledgeable insurance navigator 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 free of charge.

**Outreach and Services:** Our outreach program has grown significantly over the past nine years. We have established relationships with over 40 local farms and eight orchards where we provide health information and free flu clinics. So far this year, we have provided 268 flu shots on 32 local farms! We are always looking at ways to fill unmet need in the community and are currently exploring how we can increase our mental health services. We hold 7-10 health and dental clinics per month in Middlebury and Vergennes.

Heidi R. Sulis, MPH, Executive Director

**(See Warned Article 18 for Social Agencies. Amount Requested \$750)**

**RSVP of Addison County**

79 Court Street, Suite 7, Middlebury, VT 05753  
 Lynn Bosworth, Program Coordinator  
 (802) 388-7044 E-mail: lynnrsvpfpgp@gmail.com

RSVP is a volunteer management program which places volunteers in over 100 local non-profit organizations throughout Addison County. Needs are met in areas such as human services, elder care, health and education. These programs strengthen communities through service and volunteering, and allow residents to stay healthy, engaged, and financially stable.

RSVP oversees several free programs including:

- Bone Builders health and osteoporosis prevention classes;
- Green Mountain Foster Grandparent Program;
- Warm Hearts Warm Hands Program;
- RSVP/AARP Tax Program;
- Help Fight Hunger Programs.

In FY18, Lincoln residents took advantage of RSVP programs such as our free income tax return preparation services, and osteoporosis prevention classes held at the Lincoln Library. Any Lincoln resident who received assistance from a local service organization benefited from the work RSVP volunteers do throughout the area, for example, 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. During the winter months, RSVP provides food staples to families through local food shelves and hundreds of blankets and warm clothing items were distributed to community members. In Lincoln, items were distributed via Lincoln Community School.

Through RSVP, Lincoln residents volunteered 1,800 hours to support the community. In total, RSVP members volunteered 60,000 hours to 92 local social service agencies, libraries, schools, town offices and other non-profits. These volunteer contributions equaled \$1.4 million dollars in donated labor to our community.

**Income and Expenses:**

<b>Income Source</b>	<b>Percent</b>	<b>Expense</b>	<b>Percent</b>
Federal Taxes	52%	Fundraising	.6%
State Taxes	19%	Facilities	7.9%
Municipal Taxes	13%	Salaries	76%
Donations/Fundraising	5%	Office Expenses	8%
Grants (United Way)	11%	Programs	7.5%
Total Income	\$195,337	Total Operating Expense	\$190,272

\*An additional \$55.00 came from interest income

**(See Warned Article 18 for Social Agencies. Requested Amount \$490)**

**US Department of Veterans Affairs**

White River Junction VA Medical Center  
215 North Main Street, White River Junction, VT 05009  
866-687-8687 (Toll Free) or 802-295-9363

November 29, 2018

Dear Veteran.

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit.

We offer a wide variety of services including assistance to Veterans who are homeless or unemployed to providing primary and specialty care. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community based outpatient clinics. They are located in Bennington, Rutland, Brattleboro, Newport, and Burlington, VT; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans, please do not hesitate to contact us, if for no other reason than to register/enroll with us in case of future needs.

Our eligibility office in White River Junction can be reached at 802-295-9363 ext. 5118. A single form – VA form 10-10EZ = and a copy of the DD214 is all that is needed.

The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time service officers that are knowledgeable about our programs. These independent organizations serve all Veterans including nonmembers in processing disability and pension claims. They can be reached in White River Junction at: American Legion - 802-296-5166; Disabled American Veterans – 802-296-5167; Veterans of foreign Wars – 802-296-5168.

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Sincerely,  
Laura Miraldi  
Acting Medical Center Director

**Vermont Adult Learning – Addison**

282 Boardman Street, Middlebury, Vermont 05753

[droberts@vtadultlearning.org](mailto:droberts@vtadultlearning.org) 802-388-4392, ext. 1011**PROGRAM DESCRIPTION:**

Vermont Adult Learning (VAL) offers a variety of learning opportunities to help adults achieve their educational 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 (ELL). Instruction is also available to students who need skill preparation for college or employment purposes.

VAL also offers WorkKeys® certification, a nationally recognized career readiness certificate based on “real world” skills that employers look for in employees. In addition, we are contracted by the Vermont Department of Children and Families to place and support Reach-Up participants in unsubsidized work experiences. Our programs are free and confidential.

Number of Lincoln Residents served: 2    Total Served Statewide: 1581

Sources of Income/Expenses in Percentages\* (Fiscal Year 2018: July 1, 2017 – June 30, 2018)

<b>Sources of Income</b>	<b>Percentage</b>		<b>Major Expenses</b>	<b>Percentage</b>
Federal Taxes	6.96%		Salaries and Benefits	81.05%
State Taxes	89.08%		Office Expenses	1.10%
Municipal Taxes	2.22%		Facilities	8.41%
Donations	0.01%		Programs	9.42%
United Way	1.30%		Other	0.01%
Grants and Other	.42%			
Total Income	<b>\$494,229</b>		Total Expenses	<b>\$494,229</b>

\*This data pertains to the Middlebury site only, not VAL as a whole.

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

Sincerely,

David Roberts, Regional Director

**(See Warned Article 12 for Social Services. Amount Requested \$500)**

**Vermont Department of Health**

Middlebury District office  
156 South Village Green, Middlebury, VT  
802-388-4644 Fax: 802-388-4610 Toll Free: 1-888-253-8804  
HealthVermont.gov

Available to help individuals and families at worksites, schools, town meetings, or by appointment, we work to provide you with knowledgeable and accessible care, resources, and services. We partner with local organizations and health care providers to ensure we're equipped to respond to community needs. In 2018, we worked in partnership with communities to:

- Increase capacity statewide to prevent underage and binge drinking and reduce prescription drug misuse and marijuana with Regional Prevention Partnerships (RPP).
- Prevent and control the spread of infectious disease. In 2018 we spent \$13,729,406 on vaccines provided at no cost to healthcare providers around the state to make sure children and adults are protected. We also responded to 244 cases of infectious disease.
- Promote wellness by focusing on walking and biking safety, reducing tobacco exposure, and increasing access to healthy foods.
- Support healthy families by helping kids stay connected with providers and dentists following transfer into foster care.
- Serve families and children with the Women, Infants, and Children (WIC) Nutrition Education and Food Supplementation Program. In 2018, we served over 11,000 families.
- Provide trainings on Help Me Grow to Healthcare and Early Childhood Education Providers to support improved access to resources and services for parents and families with young children.
- Share new data and reports including the *Vermont Lead in School Drinking Water Testing Pilot Report*, and the *Injury and Violence in Vermont* report, which is shedding light on the risk of suicide among youths.
- Work with businesses in planning worksite wellness strategies to improve on-the-job opportunities for health for local residents.
- Work with local partners to ensure we are prepared to distribute medicine, supplies, and information during a public health emergency.
- Improve understanding of how to stay healthy through initiatives and resources related to 3-4-50, Help Me Grow, WIC, Building Bright Futures, Be Tick Smart, 802Quits, and the Breastfeeding Friendly Employer project.

**WomenSafe, Inc.**

Advocacy services are Free and Confidential.

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 Web: www.womensafe.net

Last year WomenSafe staff and volunteers provided the following services:

- 5,769 in-person meetings and phone calls to 529 women, children and men who accessed services.
- Worked with relatives and caregivers of a total of 376 children affected by the violence in their lives.
- 345 supervised visits for 26 children needing increased safety during parent-child contacts through The Supervised Visitation Program @ WomenSafe.
- WomenSafe's Transitional Housing Program funded through the Department of Justice's Violence Against Women Act (VAWA) assisted 29 families find and maintain secure, stable housing.
- The Training & Education Program reached 1,641 adults and youth through 255 presentations, trainings and community outreach events that covered healthy relationships, preventing child sexual abuse, sexual harassment and consent.
- Seventy-five volunteers contributed 9,270 hours by providing services such as: staffing the 24-hour hotline, in-person office support, court accompaniment and administrative support.

WomenSafe honored Valerie Ortiz of Shoreham as the 2018 recipient of the Kimberly Krans Women Who Change the World Award.

Lincoln: WomenSafe provided direct services to at least five\* Lincoln residents including the parents of at least 10 children who were exposed to violence. WomenSafe also provided nine presentations to 142 students and one adult at MAUHS.

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

Kerri Duquette-Hoffman, Executive Director

**(See Warned Article 18 for Social Services. Amount Requested \$1,250)**



## **Board of Listers Report, Definitions and Calendar**

### **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 certify 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 Board of Listers is made up of 3 board members. Last year Dave Harrison relocated to Maine and we were left with only 2 acting 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 FY2018 were CLA of 108.6 and a COD of 10.62. 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 8.6% 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 becoming less reliable as time marches on. We will need to update and correct the residential data and develop a new land schedule with current land uses and market factors 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 2-3 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 8 a.m. and 11 a.m., and we meet as the job requires the rest of the week. If you would like to meet with the Listers 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 and be at the Town Office.

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.

The Town of Lincoln is participating in the State-Wide Parcel Mapping Project. We are working with a local mapping contractor, RJ Turner in partnership with the Vermont Department of Transportation, Vermont Department of Taxes 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. The State-Wide Mapping Project will pay for the updated information (recorded mylars and Ownership changes) for the last 5 years. The State financial assistance for the project requires a 99% minimum reconciliation with Grand List data. We expect the new mapping to be in place early spring. The Town will bear the cost of updating the base layers and production of paper maps.

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 FY2019 Tax Rate

	<u>Grand List</u>	<u>Taxes to be Raised</u>	<u>Tax Rate</u>	<u>Notes</u>
<b>Municipal:</b>				
General Fund:				
Selectboard Request (Article 6)		\$ 304,868	\$	(1)
Separately Warned Articles (9 thru 19)		139,006		(1)
Less: Current Use received from the State		(96,814)		(2)
Net General Fund	1,753,580	\$ 347,060	0.1979	
Highway Fund:				
Selectboard Request (Article 5)		770,492		(1)
Total Highway Fund	1,753,580	\$ 770,492	0.4394	
Exempt Properties	1,753,580	\$ 2,224	0.0013	(5)
<b>Total Municipal Taxes to be Raised</b>		<b>\$ 1,119,776</b>	<b>\$ 0.6386</b>	
<b>Education:</b>				
Education Homestead Tax			1.4836	(3)
Education Non-Residential Tax			1.4649	(4)

## Notes:

- (1) Articles voted at Town Meeting on March 5, 2018
- (2) 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 by the school district spending adjustment and dividing the result by the Common Level of Appraisal for the Town of Lincoln.
- (4) The Vermont Department of Taxes calculates the rate by dividing the base Non-Residential Tax rate by the Common Level of Appraisal for the Town of Lincoln.
- (5) Lincoln Pre-School 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 that exempt properties. The State of Vermont exempts the first 10,000 of Veterans exemption but requires the Town to make up the NR education liability of the additional 30,000 of each exemption.

## Town of Lincoln Grand List 2018

Form 411-Town Code 354 as of 12/30/2018

(Taxable Value included only those values used when issuing Tax Bills.)

Real Estate	Count	Taxable Municipal LV	Taxable Education LV	Taxable Education LV	Taxable Total
			Homestead	Non-Residential	Education LV
Residential I	283	59,834,400	49,979,000	9,855,400	59,834,400
Residential II	250	104,891,200	65,986,000	38,905,200	104,891,200
Mobile Home-U	2	67,300	0	67,300	67,300
Mobile Home-L	38	4,527,900	3,148,800	1,379,100	4,527,900
Vacation I	13	781,300	28,700	752,600	781,300
Vacation II	25	5,017,500	488,800	4,528,700	5,017,500
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	2,617,500	0	2,617,500	2,617,500
Utilities-O	1	14,800	0	14,800	14,800
Farm	0	0	0	0	0
Other	0	0	0	0	0
Woodland	6	1,737,000	0	1,737,000	1,737,000
Miscellaneous	93	10,425,400	152,000	10,273,400	10,425,400
<b>TOTALS</b>	<b>719</b>	<b>191,441,700</b>	<b>119,783,300</b>	<b>71,658,400</b>	<b>191,441,700</b>
PP Cable	1	370,619	0	0	370,619
Machinery & Equipment	0	0			
Inventory	0	0			
<b>Total Taxable Property</b>		<b>191,812,319</b>	<b>119,783,300</b>	<b>71,658,400</b>	<b>191,812,319</b>
Misc Contracts		764,319		231,300	231,300
Current Use Exp		15,612,200	6,350,500	9,261,700	15,612,200
Veterans Exp		80,000	20,000		20,000
Total Exemptions		16,456,519	6,370,500	9,493,000	15,863,500
Total Municipal Grand List		1,753,558.00			
Total Education Grand List			1,134,128.00	625,360	1,749,488.19
18 Non-Tax are not included on the 411					

**TOWN OF LINCOLN  
STATEMENT OF TAXES RAISED  
FOR FISCAL YEAR 2018**

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## Grand List:

Real Estate	\$	1,748,024
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## Taxes and Penalties Assessed:

Residential Education (\$1,090,362.00 x \$1.5710)	\$	1,712,959
Non-Residential Education (\$661,293.05 x \$1.4316)		946,707
Voted Exemptions (\$1,748,024.00 x \$0.0013)		2,272
Late Filing Homestead Penalties		3,803
General Fund (\$1,748,024.00 x \$0.1839)		321,462
Highway Fund (\$1,748,024.00 x \$0.4348)		760,041
Total Billed	\$	3,747,244

## Taxes and Penalties Accounted For:

Collections	\$	3,010,967
State Payments		632,909
Delinquent Taxes to Tax Collector		103,368
Total	\$	3,747,244

## Allocation of Taxes and Penalties:

General Fund	\$	328,398
Highway Fund		763,137
School Fund		2,655,709
Total	\$	3,747,244

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

The current delinquent tax total due the town as of January 20, 2019, is \$51,780.85 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: Robert Cagnina, Estate of Herman Cooper, George Cunningham, Robert Kirchoff, Thomas McKean, Norma Robinson, Richard Russell, Gordon Sadler, Shelley Solworth, Elizabeth Tenney-Sorrell, Aaron Thomas and Sarah Wells.

We did not have any tax sales this past year. However, we do have some tax payers whose properties will go up for 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 (or more) of taxes as of the end of March, 2019, 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 14, 2018** installment of their taxes are not declared officially “delinquent” until **March 14, 2019**. Consequently, there are no 2018-2019 delinquent taxes on the current list. I will receive the 2018-2019 Delinquent Tax Warrant from the Town Treasurer by **late March of 2019**. The 8% penalty will be assessed on all outstanding taxes due at that time. However, since 10/14/18, the Town has assessed half of 1% per month interest on the tax installment which was due on 10/14/18 and has not been paid since then. That same half of 1% interest on the tax (only) will continue after **March 14, 2019** until the tax is paid in full. Again, the 8% penalty on all late 2018-2019 property taxes will be assessed around **March 14, 2019**.

Feel free to contact me with questions at any time.

Respectfully Submitted by the duly elected Collector of Delinquent Taxes,  
Nancy Stevens, 453-4294    nstevens@gmavt.net

**TOWN OF LINCOLN  
STATEMENT OF CHANGES IN DELINQUENT PROPERTY TAXES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Total	2018	2017	2016	2015
Balance, July 1, 2017	\$ 72,375.52	\$	\$ 37,496.88	\$ 23,109.91	\$ 11,768.73
Add: Delinquent Taxes to Tax Collector	103,367.86	103,367.86			
Total Balance & Additions	\$ 175,743.38	\$ 103,367.86	\$ 37,496.88	\$ 23,109.91	\$ 11,768.73
Deduct:					
Collections	\$ 104,846.46	\$ 59,032.03	\$ 26,055.94	\$ 12,147.25	\$ 7,611.24
Total Deductions	\$ 104,846.46	\$ 59,032.03	\$ 26,055.94	\$ 12,147.25	\$ 7,611.24
Balance, June 30, 2018	\$ 70,896.92	\$ 44,335.83	\$ 11,440.94	\$ 10,962.66	\$ 4,157.49



## **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



*Will Sipsey and Town Clerk Sally Ober*

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 2018 Annual Town Meeting and Town School District Meeting

**Voice recorder folder:** A 01/23 24/24

*Moderator Will Sipsey called the meeting to order at 6:08 p.m., and immediately offered the floor to State Rep. Fred Baser, to give us an update about what work is being done in the VT Legislature. Fred serves on the House Ways and Means Committee and he discussed tax law changes including income tax, property taxes, and education taxes. He fielded questions about proposed gun legislation and about the state budget relative to projected revenues. Next was Rep. Dave Sharpe, who serves as Chair of the House Education Committee; this is his 16<sup>th</sup> year serving in the VT Legislature. Dave announced that he will not seek re-election this fall. Dave’s committee is working on changes to the way we fund education, and shifting some of the burden away from property tax toward income tax. Dave highlighted some of his accomplishments as our legislator through the years including transportation projects, access to voting, fair tax policy, unemployment insurance, education, and more. Dave was thanked for his service to our community and Vermont.*

*Moderator Sipsey reviewed the rules of the meeting and asked non-voters to identify themselves. He introduced our cordless microphone runners, students Laurence Romain, an exchange student from the Bahamas, and Will Schoenhuber, a Mt. Abraham senior.*

**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.

*No action required, 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.

**Motion:** Bill Finger, **Second:** Scott Bernoudy, **Discussion:** Bill Finger presented a list of corrections and omissions from the Town Report. The list was distributed on the seats in Burnham Hall prior to Town Meeting:

- Correction, inside front cover (first bullet item, line 3): The phone number for the Forest Fire Warden, Matt Atkins, should read: (802 )349-9142.
- Omission, page 10 (Candidates for Election on March 6, 2018):

<u>Office</u>	<u>Term</u>	<u>Candidates</u>
<b>Mt. Abraham Unified School District, Lincoln Director</b>	3 years	Sarah McClain Annie Svitavsky

- Omission, page 13 (2017 Burial Permits):

<u>Date of Death</u>	<u>Name</u>	<u>Cemetery</u>	<u>Date of interment</u>
May 06, 2016	Harold L. Purinton	Maple	August 27, 2017

- Correction, page 25 (Revenue Estimates for FY 2019, Highway Department) on line 37 in the far right column F, Proposed Budget FY19:

On line 37 column F, the figure \$123,500 should be moved down to line 39 column F, labeled "State Aid". This correction does not change the total on the bottom line.

- Rev. David Wood drew our attention to pages 11-13, the lists of births, marriages, deaths and burials. He asked us to consider our work in relation to those who have contributed so much to our community, and to the new families being established here as well. We held a moment of silence to celebrate our people.
- Glynn Simpler reported that the Lincoln Wood Bank is looking for a new location to store firewood if anyone is willing to host it. Glynn said that the work of wood bank volunteers has distributed about 6 cords of wood this year. Kindling is also available to anyone who needs it.

Article 2 passed by voice vote.

**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?

**Motion:** Lisa Truchon, **Second:** Linda Daybell, **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:** Claude Rainville, **Second:** Lisa Truchon, **Discussion:** none.  
**Article 4 passed by voice vote.**

**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?

**Motion:** Barb Rainville, **Second:** Nancy Stevens, **Discussion:** Paul Forlenza introduced himself and the rest of the Selectboard members present: Bill Finger, Oakley Smith, and Will Sipsey. (James Needham was absent). Paul handed out some information sheets from the Selectboard entitled Proposed FY19 Review. Paul began to review the handouts and the Moderator ruled that information about the General Fund is not germane to Article 5, and requested that remarks be confined to the Highway Budget.

1. Lisa Truchon asked if we could suspend the rules to allow Paul to discuss both the General Fund and Highway Fund budget review at the same time. Hearing no objection from the voters, Paul proceeded to explain the highlights of changes. The bookkeeper position is the major change in the General Fund budget but provides services to both General and Highway Departments. Health care premiums went up 9.2%, the Road Crew has been reduced from 4 to 3 people. The proposed General Fund budget for FY19 is up 14.3% but the Highway Fund proposal is down 4.4% with an overall combined change of 0.2% or \$3,110. Paul reviewed graphic presentations of budget expenditures through the last several years.
2. **Questions and comments:** Please use less salt.
3. Do employees pay toward health insurance? Answer from Selectboard: yes, employees contribute 4% this year and will pay 5% next year.
4. How does our cost per mile compare to that of other towns? Answer from Selectboard: it is almost impossible to compare, because of factors such as

*proximity to gravel pits, state highways, miles of paved vs. gravel roads, etc.*

5. *Comment: our paved roads are deteriorating. Bill Finger acknowledged the constant challenge of road maintenance, including the 17 miles of paved roads which rely mostly on property taxes and little State aid. Portions of paved roads such as Quaker Street need to be rebuilt, not just resurfaced. Now we are facing the added pressure of upgrading road infrastructure to comply with the new VT water quality rules. The Selectboard is working on a priority list and capital plan, to address the work that needs to be done on our roads. The Board is trying to keep taxes steady but also accomplish a lot of work. This past year, work was done on Gove Hill Road and Page Hill, removing the pavement and improving the drainage. Question: What if we tear up Quaker Street and turn it into a dirt road? Bill Finger replied that this action was not popular among residents when it was done temporarily on Gove Hill Road.*
6. *Lincoln Gap Road has also been a focus, addressing recreational access to the area, culverts, and drainage.*
7. *The West Lincoln Bridge is another Selectboard concern. The deck is not in very good shape, and we are waiting to move up the priority list for State aid, to help us replace it. Lisa Truchon commented that in the proposed budget for the highway department, the transfer to the Bridge Fund is down \$10,000 from \$20,000. She couldn't find the Bridge Fund Comparative Report, but we have negative numbers there. Is there a reason why we are putting less money into that fund if we are facing the need to replace the York Hill Bridge? Bill Finger replied that the deficit in the bridge fund is due to Truchon Bridge costing more than we anticipated. Contractual services are up \$10,000, to work on a priority list to address all the highway needs we face.*
8. *David Marsters called for a point of order. A motion is on the floor but we are talking about action on other things.*
9. *Moderator Sipsey clarified that Article 5 is the motion on the floor and he repeated it. Hearing no further discussion, **Article 5 passed by voice vote.***

**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?**

**Motion:** Linda Daybell, **Second:** Claude 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 \$30,000 for completing energy efficiency improvements at the Town Garage located at 281 South Lincoln Road?**

**Motion:** Mark Mulqueen, **Second:** Alison Parker, **Discussion:** What is this about? Selectboard member, Oakley Smith, responded that there are energy efficiency defects to our building, which need upkeep. When moist trucks are driven into the warm building, condensation can lead to mold or rot. We need to realign the thermal and air barriers of the building to prevent problems from growing. This is not an extensive problem, but where there is no insulation, problems exist. Paul Forlenza clarified that the money is in a reserve fund and will not add to the budget which we already passed. Lisa Truchon disagreed and thought the capital fund plan did not reflect this yet, but a new line could be added if we vote this action. Tim McGowan moved to take \$30,000 and put it toward filling potholes instead. The Moderator ruled this not germane to Article 7. Hal Saunders pointed out that the building is not very old. Barb Rainville noted that the original building was built with many short cuts, which saved money in the short term but ended up costing us in the long run. **Article 7 passed by voice vote.**

**RECESS TOWN MEETING** Time: 7:40 p.m.

**OPEN TOWN SCHOOL DISTRICT MEETING** Time: 7:49 p.m.

**ADJOURN TOWN SCHOOL DISTRICT MEETING** Time: 8:20 p.m.

**RE-OPEN TOWN MEETING** Time: 8:30 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:** Mark Mulqueen, **Second:** Sarah McClain, **Discussion:** How is the money used, is there additional money to run the school? Paul Forlenza pointed out that these articles for social services are outside of the Town budgets we passed. Any amounts voted on tonight are in addition to those budgets. Kerry Malloy, the preschool teacher, clarified that the board of directors comes up with the amount they are going to ask for. **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:** Scott Bernoudy, **Second:** Dick Nessen, **Discussion:** Sally Baldwin, Library Trustee, announced that the Library Board President, Dick Nessen and his wife Susan Borg, would be moving to Maine soon and the Library will greatly miss them. Sally thanked Dick for his many years of work and contributions to the Library Board, including a sense of humor, leadership, and great chicken soup! She reminded people to come to the bake sale on Tuesday during voting. [Round of applause] **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:** Sarah McClain, **Second:** William Perta, **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:** Fred Danforth, **Second:** Alan Kamman, **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:** Mari Cordes, **Second:** David Wood, **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:** David Wood, **Second:** Alison Parker, **Discussion:** none.  
**Article 14 passed by voice vote.**

**Article 15** Shall the Town of Lincoln vote to appropriate the sum of \$400 to the Lincoln Conservation Commission for invasive species control?

**Motion:** Mari Cordes, **Second:** Fred Danforth, **Discussion:** Christie Sumner thanked Tina Scharf for all the work she did organizing the weed pulling day last year. She encouraged others to join in the next time. Mark Mulqueen noted that the emerald ash borer beetle has been identified in Vermont recently. **Article 15 passed by voice vote.**

**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?

**Motion:** Ann Kensek, **Second:** Sarah McClain, **Discussion:** Question, could someone speak to this? Bill Finger said that it came in by petition, it is a homeless warming place in Middlebury across from the Congregational Church, and is a model for service in our state. Does it serve residents of Lincoln? Mike Fisher said that he's not sure if specifically Lincoln, but it does serve people in our community. **Article 16 passed by voice vote.**

**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
\$18,210	Total

**Motion:** Judi Danforth, **Second:** Dick Nessen, **Discussion:** none.

**Article 17 passed by voice vote.**

**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.**

**Motion:** Van Talmage, **Second:** Dick Nessen, **Discussion:** Sally Ober, Town Clerk, asked if this passes, to whom should I send a letter, the petition says “State of Vermont”? Answers all around: Governor, Legislators, Fish & Wildlife, President, publish in the newspaper. A number of towns are taking this up and 350VT.ORG will help publicize it. There were many discussion points including:

*Against the resolution-*

- *not in favor of halting fossil fuel options*
- *limited income residents may want less expensive fossil fuel energy*
- *pipeline infrastructure has less impact than fuel trucks delivering fuel*
- *infrastructure supports cities, don’t halt it*
- *renewable wood is not carbon-neutral*

*In favor of the resolution-*

- *Wording of the resolution may not be perfect, but be supportive of the general activism behind it*
- *Gas pipelines serve a small number of people*
- *Natural gas is cheaper than propane, but not cheaper than oil*
- *Pipelines are a safety concern, the issues are not being addressed*
- *The people most impacted by the pipelines are at the forefront of this movement*

Alan Kamman made a ***motion to call the question***. ***Seconded*** by Ari Kirshenbaum. Unanimous consent obtained. **Article 18 passed by voice vote.**

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

*Sally Ober offered thanks to students Laurence Romain and Will Schoenhuber for helping run the cordless microphones during our meeting.*

*Alan Kamman made a motion to adjourn. David Wood seconded. Adjourned at 9:06 p.m.*

**Minutes respectfully submitted by Town Clerk, Sally Ober**

**Approved by Selectboard Chair, Bill Finger**

**Approved by Moderator, Will Sipsey**

**Town of Lincoln**  
**WARNING**  
**Annual Town Meeting – 2019**

The legal voters of the Town of Lincoln are hereby warned and notified to meet at Burnham Hall on Monday, March 4, 2019 at 6:00 p.m. to discuss and transact business, and on Tuesday, March 5, 2019 at the Town Office, the polls to be open from 7:00 a.m. to 7:00 p.m. for voting by Australian ballot.

**Agenda for Meeting at Burnham Hall on Monday, March 4, 2019 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 a.m. until 7:00 p.m., Tuesday March 5, 2019.
- Article 2** To act upon the reports of the Town 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 9, 2019] and the second Wednesday of March [March 11, 2020], 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 \$1,052,136 of which \$683,810 shall be raised by taxes and \$294,000 by non-tax revenues and \$74,326 is surplus revenue?
- Article 6** Shall the voters authorize a total General Fund expenditure for operating expenses of \$387,973 of which \$313,053 shall be raised by taxes, \$34,270 by nontax revenues and \$40,650 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 \$15,000 for installing an emergency generator at the Town Garage located at 281 South Lincoln Road?
- Article 8** Shall the voters authorize a sum of \$100,000, for further restoration and improvement of existing Class 2, asphalt surface Town highways, to be deposited in the Paving Reserve Fund?

**RECESS TOWN MEETING (15 +/- minutes):**

1. **Notice of School Budget vote by Australian ballot 3/5/2019**
2. **Recognition of civil service**
3. **Introduction of candidates for election 3/5/2019**
4. **Stretch and socialize**

**RE-OPEN TOWN MEETING**

- Article 9**      Shall the Town authorize the Agent to deed property?
- Article 10**     Shall the Town of Lincoln vote to appropriate the sum of \$5,000 to help support the Lincoln Cooperative Preschool?
- Article 11**     Shall the Town of Lincoln vote to appropriate the sum of \$44,000 in support of the Lincoln Library?
- Article 12**     Shall the Town of Lincoln vote to appropriate the sum of \$2,000 to help support Lincoln Sports, Inc.?
- Article 13**     Shall the Town of Lincoln vote to appropriate the sum of \$55,896 to the Lincoln Volunteer Fire Company?
- Article 14**     Shall the Town of Lincoln vote to appropriate the sum of \$7,500 to Bristol Rescue?
- Article 15**     Shall the Town of Lincoln vote to appropriate the sum of \$5,000 to the Lincoln Cemetery Association?
- Article 16**     Shall the Town of Lincoln vote to appropriate the sum of \$400 to the Lincoln Conservation Commission for invasive species control?
- Article 17**     Shall the Town of Lincoln vote to appropriate the sum of \$500 to support the Lincoln Community School Mentor Program?

**Article 18** 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.
1,000	Charter House Coalition
700	Elderly Services, Inc.
2000	HOPE (Addison County Community Action Group)
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
\$19,210	Total

**Article 19** Shall the Town of Lincoln vote to approve the following resolution?

**Whereas**

We live in a democratic society founded in 1776 and governed by our Constitution, adopted in 1787 and subsequently amended;

And **Whereas**,

Democracy is a treasure to be nurtured and preserved as the best form of government.

And **Whereas**,

Democracy and self-government require fair and honest elections,

**It is hereby resolved** that we the people in the Town of Lincoln, do hereby support the following positions:

- Voting integrity is paramount and hence requires in the Secretary of State to use and approve all appropriate technology to allow full audit capability, which may include hardcopy of actual voting;
- Voting is a right for all eligible citizens, and there should be no efforts at the local, regional, state, or national level which suppress or hinder the voting process. Government should act to improve voter participation and should reject actions intended to limit voting.

And, further, **Whereas**,

Voter participation rates in Lincoln in recent elections have been among the highest in the state,

**It is further resolved** that we hereby thank the voters and the officials of Lincoln who have worked together to reach this level of community involvement.

And, lastly, **it is resolved** that this resolution be sent by the Town of Lincoln to all appropriate elected officials including, in particular, the Governor and the Secretary of State

**Article 20** To transact any other legal and proper business when met.

**Dated this 22<sup>rd</sup> day of January 2019**

**Town of Lincoln, Select Board**

*/s/*

**William Finger**

*/s/*

**Ellie Bryant**

*/s/*

**Oakley Smith**

*/s/*

**Will Sipsey**

*/s/*

**Paul Forlenza**

# TELLING & HILLMAN, P.C.

ACCOUNTANTS • AUDITORS  
5 PARK STREET – MIDDLEBURY, VT 05753

PHONE: (802) 388-3311  
WEB: WWW.TELLING.INFO

November 21, 2018

To the Select Board  
Town of Lincoln, Vermont  
62 Quaker Street  
Lincoln, VT 05443

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Lincoln, Vermont for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 20, 2018. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Town of Lincoln, Vermont are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018. We noted no transactions entered into by Town of Lincoln, Vermont, during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the Town's financial statements were:

Management's estimate of the useful lives of fixed assets are based on historical data. We evaluated the key factors and assumptions used to develop the estimate for allowance for uncollected property tax receivable and the useful lives of fixed assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of net pension liability share is based on actuarial assumptions. We evaluated the key factors and assumptions used to develop the and net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 21, 2018.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Town of Lincoln, Vermont's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Town of Lincoln, Vermont's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We applied certain limited procedures to management's discussion and analysis, schedule of revenues, expenditures, and change in fund balance- budget and actual – general and highway funds, schedule of the local government's proportionate share of the net pension liability, and schedule of the local governmental contributions, which are (is) required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Combining Balance Sheet - Nonmajor Governmental Funds and Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Select Board and management of Town of Lincoln, Vermont is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Telling & Hillman, P.C.*

Telling & Hillman, P.C.  
Middlebury, Vermont  
License # 092.0131564





**TOWN OF LINCOLN, VERMONT**  
**FINANCIAL REPORT**  
**June 30, 2018**

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## Independent Auditor's Report

To the Select Board  
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, 2018, 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, 2018, 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 & Hillman, P.C.*

Telling & Hillman, P.C.  
Middlebury, Vermont  
November 21, 2018  
License # 092.0131564

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**TOWN OF LINCOLN, VERMONT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**Year Ended June 30, 2018**

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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, 2018. 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 \$3,501,973 compared to \$3,458,643 for the years ended June 30, 2018 and 2017, respectively; this is a 1.3% increase.

The Town of Lincoln, Vermont's expenditures were \$3,465,609 compared to \$3,458,161 for the years ended June 30, 2018 and 2017, respectively; this is a 0.2% increase.

The Town of Lincoln, Vermont's total assets, in accordance with GASB 34 accounting, were \$5,816,617 compared to \$5,803,715 for the years ended June 30, 2018 and 2017, respectively.

The Town of Lincoln, Vermont's total liabilities, in accordance with GASB 34 accounting, were \$1,082,929 compared to \$1,156,429 for the years ended June 30, 2018 and 2017, 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 \$5,854,634, a 0.0% change from the prior year.

Total liabilities decreased to \$1,082,929, a 6.4% decrease from the prior year as a result of a decrease in long-term debt and other liabilities. The excess of revenues over expenditures resulted in the increase in net position.

All the changes are detailed as follows:

	June 30, 2018	June 30, 2017	Percentage Change
Assets			
Other assets	\$ 823,921	\$ 793,721	3.8%
Capital assets	4,992,696	5,009,994	-0.3
Total assets	<u>5,816,617</u>	<u>5,803,715</u>	<u>0.2</u>
Deferred outflows of resources			
Pensions	<u>38,017</u>	<u>53,184</u>	<u>-28.5</u>
Total assets and deferred outflows of resources	<u>\$ 5,854,634</u>	<u>\$ 5,856,899</u>	<u>0.0%</u>
Liabilities			
Long-term debt outstanding	\$ 928,531	\$ 984,387	-5.7%
Other liabilities	<u>154,398</u>	<u>172,042</u>	<u>-10.3</u>
Total liabilities	<u>1,082,929</u>	<u>1,156,429</u>	<u>-6.4</u>
Deferred inflows of resources			
Taxes paid in advance	61,180	29,199	109.5
Pensions	<u>3,623</u>	<u>733</u>	<u>394.3</u>
	<u>64,803</u>	<u>29,932</u>	<u>116.5</u>
Net position			
Net investment in capital assets	3,984,805	3,944,508	1.0
Restricted	145,695	134,130	8.6
Unrestricted	<u>576,402</u>	<u>591,900</u>	<u>-2.6</u>
Total net position	<u>4,706,902</u>	<u>4,670,538</u>	<u>0.8</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 5,854,634</u>	<u>\$ 5,856,899</u>	<u>0.0%</u>

For the year ended June 30, 2018, total revenue increased by 1.3%. This was a result of an increase in real property taxes.

For the year ended June 30, 2018 total expenditures increased by 0.2%. This was a result of an increase in general government and education expenses.

All the changes are detailed as follows:

	June 30, 2018	June 30, 2017	Percentage Change
Revenues			
Program Revenues			
Charges for services	\$ 32,017	\$ 35,803	-10.6%
Operating grants	255,804	256,176	-0.1
General revenues			
Real property taxes	3,175,893	3,133,816	1.3
Payment in lieu of taxes	29,381	28,778	2.0
Investment income	1,629	1,267	28.6
Miscellaneous	7,249	2,803	158.6
Total revenues	<u>3,501,973</u>	<u>3,458,643</u>	<u>1.3</u>
Expenses			
General government	226,892	205,719	10.3
Education	2,076,956	2,059,391	0.9
Public safety	9,770	13,261	-26.3
Public works	998,182	1,008,088	-1.0
Transfer station	596	20,089	-97.0
Interest	16,107	15,957	0.9
Appropriations	<u>137,106</u>	<u>135,656</u>	<u>1.1</u>
Total expenses	<u>3,465,609</u>	<u>3,458,161</u>	<u>0.2</u>
Change in net position	<u>36,364</u>	<u>482</u>	<u>7,444.4</u>
Net position – beginning of year	4,670,538	4,670,056	0.0
Net position – end of year	<u>\$ 4,706,902</u>	<u>\$ 4,670,538</u>	<u>0.8%</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 \$251,972 and actual performance of \$355,674.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

For the year ended June 30, 2018, the Town had \$4,992,696 invested in capital assets (net of accumulated depreciation), compared to \$5,009,994 for the year ended June 30, 2017.

<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	993,450	1,019,259	2.6
Vehicles and equipment	450,859	453,793	0.7
Infrastructure	<u>2,861,985</u>	<u>2,815,944</u>	<u>-1.6</u>
Total	\$ <u>5,009,994</u>	\$ <u>4,992,696</u>	<u>-0.3%</u>

### Long-Term Debt

At year-end, the Town had \$1,082,929 in long-term liabilities that includes bonds payable of \$680,500, notes payable of \$327,391, and net pension liability – proportionate share of \$75,038.

<b>Outstanding Long-term Debt</b>			
	Total Town		Percentage
	<u>Beginning</u>	<u>Ending</u>	<u>Change</u>
General obligation bonds (financed with property taxes)	\$ 740,000	\$ 680,500	-8.0%
Notes payable	325,486	327,391	0.6
Net pension liability - proportionate share	<u>83,241</u>	<u>75,038</u>	<u>-9.9</u>
Total	\$ <u>1,148,727</u>	\$ <u>1,082,929</u>	<u>-5.7%</u>

### **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, 2018**

**Assets**

Current assets:

Cash and cash equivalents	\$ 700,686
Property taxes receivable	78,024
Interest and penalties receivable	9,874
Federal aid receivable	12,252
Prepaid expenses	23,085
Total current assets	<u>823,921</u>

Capital assets, net of accumulated depreciation	<u>4,992,696</u>
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<b>Total assets</b>	<u><u>5,816,617</u></u>
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**Deferred outflows of resources**

Pensions	<u>38,017</u>
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<b>Total assets and deferred outflow of resources</b>	<u><u>\$ 5,854,634</u></u>
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**Liabilities**

Current liabilities:

Bonds payable, current portion	\$ 59,500
Notes payable, current portion	<u>94,898</u>
Total current liabilities	<u>154,398</u>

Long-term liabilities:

Bond payable	621,000
Notes payable	232,493
Net pension liability	<u>75,038</u>
	<u>928,531</u>
Total liabilities	<u><u>1,082,929</u></u>

**Deferred inflows of resources**

Taxes paid in advance	61,180
Pensions	<u>3,623</u>
Total deferred inflows of resources	<u>64,803</u>

**Net Position**

Net investment in capital assets	3,984,805
Restricted	145,695
Unrestricted	<u>576,402</u>
Total net position	<u><u>4,706,902</u></u>

<b>Total liabilities, deferred inflows of resources, and net position</b>	<u><u>\$ 5,854,634</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, 2018**

	<u>Expenses</u>	<u>Program Revenues</u> Charges for Services	<u>Operating</u> Grants	Net (Expense) Revenue and Changes in Net Position
<b><i>Governmental activities</i></b>				
General government	\$ 226,892	\$ 27,307	\$ 100,474	\$ (99,111)
Education	2,076,956	-	-	(2,076,956)
Public safety	9,770	-	-	(9,770)
Public works	998,182	-	155,330	(842,852)
Transfer station	596	4,710	-	4,114
Interest	16,107	-	-	(16,107)
Appropriations	<u>137,106</u>	<u>-</u>	<u>-</u>	<u>(137,106)</u>
<b><i>Total functions and programs</i></b>	<b>\$ <u>3,465,609</u></b>	<b>\$ <u>32,017</u></b>	<b>\$ <u>255,804</u></b>	<b>\$ <u>(3,177,788)</u></b>
<b><i>General revenues</i></b>				
Real property taxes				3,175,893
Payment in lieu of taxes				29,381
Investment income				1,629
Miscellaneous				<u>7,249</u>
<b><i>Total general revenues</i></b>				<b><u>3,214,152</u></b>
<b><i>Change in net position</i></b>				36,364
<b><i>Total net position - beginning of year</i></b>				<u>4,670,538</u>
<b><i>Total net position - end of year</i></b>				<b>\$ <u><u>4,706,902</u></u></b>

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

**TOWN OF LINCOLN, VERMONT**  
**Balance Sheet - Governmental Funds**  
**June 30, 2018**

	<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	\$ 240,220	\$ -	\$ 319,586	\$ 63,144	\$ 77,736	\$ 700,686
Property taxes receivable	78,024	-	-	-	-	78,024
Interest and penalties receivable	9,874	-	-	-	-	9,874
Federal aid receivable	-	12,252	-	-	-	12,252
Due from other funds	-	111,838	31,604	38,555	6,973	188,970
Prepaid expenses	8,574	14,511	-	-	-	23,085
<b>Total assets</b>	<u>\$ 336,692</u>	<u>\$ 138,601</u>	<u>\$ 351,190</u>	<u>\$ 101,699</u>	<u>\$ 84,709</u>	<u>\$ 1,012,891</u>
<b>Liabilities</b>						
Unearned property taxes, interest and penalties	\$ 69,970	\$ -	\$ -	\$ -	\$ -	\$ 69,970
Due to other funds	121,341	-	47,882	19,747	-	188,970
Total liabilities	<u>191,311</u>	<u>-</u>	<u>47,882</u>	<u>19,747</u>	<u>-</u>	<u>258,940</u>
<b>Deferred inflows of resources</b>						
Taxes paid in advance	59,700	1,480	-	-	-	61,180
Total deferred inflows of resources	<u>59,700</u>	<u>1,480</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,180</u>
<b>Fund balance</b>						
Nonspendable	8,574	14,511	-	-	-	23,085
Restricted	-	122,610	-	-	-	122,610
Assigned	47,564	-	303,308	81,952	84,709	517,533
Unassigned	29,543	-	-	-	-	29,543
Total fund balance	<u>85,681</u>	<u>137,121</u>	<u>303,308</u>	<u>81,952</u>	<u>84,709</u>	<u>692,771</u>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<u>\$ 336,692</u>	<u>\$ 138,601</u>	<u>\$ 351,190</u>	<u>\$ 101,699</u>	<u>\$ 84,709</u>	<u>\$ 1,012,891</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, 2018**

	<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	\$ 700,686	\$ -	\$ -	\$ 700,686
Property taxes receivable	78,024	-	-	78,024
Interest and penalties receivable	9,874	-	-	9,874
Federal aid receivable	12,252	-	-	12,252
Due from other funds	188,970	-	(188,970)	-
Prepaid expenses	23,085	-	-	23,085
Capital assets, net of accumulated depreciation	<u>-</u>	<u>4,992,696</u>	<u>-</u>	<u>4,992,696</u>
Total assets	1,012,891	4,992,696	(188,970)	5,816,617
<b>Deferred outflows of resources</b>				
Pensions	<u>-</u>	<u>38,017</u>	<u>-</u>	<u>38,017</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 1,012,891</u>	<u>\$ 5,030,713</u>	<u>\$ (188,970)</u>	<u>\$ 5,854,634</u>
<b>Liabilities</b>				
Unearned property taxes, interest & penalties	\$ 69,970	\$ (69,970)	\$ -	\$ -
Due to other funds	188,970	-	(188,970)	-
Bond payable	-	680,500	-	680,500
Notes payable	-	327,391	-	327,391
Net pension liability	<u>-</u>	<u>75,038</u>	<u>-</u>	<u>75,038</u>
Total liabilities	<u>258,940</u>	<u>1,012,959</u>	<u>(188,970)</u>	<u>1,082,929</u>
<b>Deferred inflows of resources</b>				
Taxes paid in advance	61,180	-	-	61,180
Pensions	<u>-</u>	<u>3,623</u>	<u>-</u>	<u>3,623</u>
Total deferred inflows or resources	<u>61,180</u>	<u>3,623</u>	<u>-</u>	<u>64,803</u>
<b>Fund balance/net position</b>				
Total fund balance/net position	<u>692,771</u>	<u>4,014,131</u>	<u>-</u>	<u>4,706,902</u>
<b>Total liabilities, deferred inflows of resources and fund balance/net position</b>	<u>\$ 1,012,891</u>	<u>\$ 5,030,713</u>	<u>\$ (188,970)</u>	<u>\$ 5,854,634</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, 2018**

	<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	\$ 2,416,352	\$ 763,137	\$ -	\$ -	\$ -	\$ 3,179,489
Federal aid	-	12,252	-	-	-	12,252
State of Vermont	94,133	143,078	-	-	6,341	243,552
Payment in lieu of taxes	-	29,381	-	-	-	29,381
Licenses, permits and fees	27,307	-	-	-	-	27,307
Transfer station	4,710	-	-	-	-	4,710
Investment income	586	-	570	221	252	1,629
Miscellaneous	2,049	5,200	-	-	-	7,249
<b>Total revenues</b>	<u>2,545,137</u>	<u>953,048</u>	<u>570</u>	<u>221</u>	<u>6,593</u>	<u>3,505,569</u>
<b>Expenditures</b>						
General government	208,202	-	-	-	140	208,342
Education	2,076,956	-	-	-	-	2,076,956
Public safety	9,770	-	-	-	-	9,770
Public works	-	848,249	58,400	82,930	-	989,579
Transfer station	596	-	-	-	-	596
Debt retirement	-	-	164,340	-	-	164,340
Interest	-	-	18,321	-	-	18,321
Appropriations	137,106	-	-	-	-	137,106
<b>Total expenditures</b>	<u>2,432,630</u>	<u>848,249</u>	<u>241,061</u>	<u>82,930</u>	<u>140</u>	<u>3,605,010</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>112,507</u>	<u>104,799</u>	<u>(240,491)</u>	<u>(82,709)</u>	<u>6,453</u>	<u>(99,441)</u>
<b>Other financing source (uses)</b>						
Note proceeds	-	106,744	-	-	-	106,744
Transfers in	-	-	204,686	80,000	400	285,086
Transfers out	(85,086)	(200,000)	-	-	-	(285,086)
<b>Total other financing sources (uses)</b>	<u>(85,086)</u>	<u>(93,256)</u>	<u>204,686</u>	<u>80,000</u>	<u>400</u>	<u>106,744</u>
<b>Change in fund balance</b>	27,421	11,543	(35,805)	(2,709)	6,853	7,303
<b>Fund balance - beginning 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>
<b>Fund balance - end of year</b>	\$ <u><u>85,681</u></u>	\$ <u><u>137,121</u></u>	\$ <u><u>303,308</u></u>	\$ <u><u>81,952</u></u>	\$ <u><u>84,709</u></u>	\$ <u><u>692,771</u></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, 2018**

	<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	\$ 3,179,489	\$ (3,596)	\$ -	\$ -	\$ -	\$ 3,175,893
Federal aid receivable	12,252	-	-	-	-	12,252
State of Vermont	243,552	-	-	-	-	243,552
Payment in lieu of taxes	29,381	-	-	-	-	29,381
Licenses, permits and fees	27,307	-	-	-	-	27,307
Transfer station	4,710	-	-	-	-	4,710
Investment income	1,629	-	-	-	-	1,629
Miscellaneous	7,249	-	-	-	-	7,249
Total revenues	<u>3,505,569</u>	<u>(3,596)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,501,973</u>
<b>Expenditures/Expenses</b>						
General government	208,342	18,550	-	-	-	226,892
Education	2,076,956	-	-	-	-	2,076,956
Public safety	9,770	-	-	-	-	9,770
Public works	989,579	291,577	(282,974)	-	-	998,182
Transfer station	596	-	-	-	-	596
Debt retirement	164,340	-	-	(164,340)	-	-
Interest	18,321	-	-	(2,214)	-	16,107
Appropriations	137,106	-	-	-	-	137,106
Total expenditures/expenses	<u>3,605,010</u>	<u>310,127</u>	<u>(282,974)</u>	<u>(166,554)</u>	<u>-</u>	<u>3,465,609</u>
Excess (deficiency) of revenues over expenditures	<u>(99,441)</u>	<u>(313,723)</u>	<u>282,974</u>	<u>166,554</u>	<u>-</u>	<u>36,364</u>
<b>Other financing sources (uses)</b>						
Note proceeds	106,744	-	-	(106,744)	-	-
Transfers in	285,086	-	-	-	(285,086)	-
Transfers out	(285,086)	-	-	-	285,086	-
Total other sources (uses)	<u>106,744</u>	<u>-</u>	<u>-</u>	<u>(106,744)</u>	<u>-</u>	<u>-</u>
Net change for the year	<u>\$ 7,303</u>	<u>\$ (313,723)</u>	<u>\$ 282,974</u>	<u>\$ 59,810</u>	<u>\$ -</u>	<u>\$ 36,364</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) Interfund Transactions**

The operations of the Town include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowing. The Town may loan resources between funds for the purpose of providing cash flow. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services. In the government-wide financial statements, the amounts reported on the Statement of Net Position for interfund receivables and payables represent the amount due between different fund types. Eliminations have been made for all interfund receivables and payables between funds.

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be netted on the accompanying governmental funds balance sheet when it is the Town's practice to settle these amounts at a net balance based upon the right of legal offset. Refer to Note 6 for a detailed disclosure by individual fund for interfund receivables, payables, expenditures, and revenue activity.

## TOWN OF LINCOLN, VERMONT

### Notes to the Financial Statements

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

##### **g) 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.

Unrestricted Net Position – This category includes both designated and undesignated net position of the Town. Designated net position includes 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 \$23,085.

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 \$122,610 restricted fund balance as of June 30, 2018.

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, 2018.

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 \$47,564. Assigned fund balance in the capital improvements and special revenue funds amounted to \$469,969.

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.

## TOWN OF LINCOLN, VERMONT

### Notes to the Financial Statements

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

##### **g) Net Position/Governmental Fund Balance (continued)**

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.

##### **h) 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.

##### **i) Unearned Revenue**

The Town reports unearned revenues on its Statement of Net Position and its Balance Sheet. Unearned revenue arises when resources are received by the Town before it has legal claim to them, as when grant monies are received prior to incurrence of qualifying expenses. In subsequent periods, when the Town has legal claim to resources, the liability for unearned revenue is removed and revenue is recognized.

##### **j) Taxes paid in advance**

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.

##### **k) 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.

## TOWN OF LINCOLN, VERMONT

### Notes to the Financial Statements

#### **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)	\$ 2,545,137
Less: school taxes collected	(2,076,956)
Total revenues budgetary basis	<u>\$ 468,181</u>
Total expenditures (GAAP basis)	\$ 2,432,630
Less: school taxes paid	(2,076,956)
Total expenditures budgetary basis	<u>\$ 355,674</u>

#### **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.



# 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 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	\$	692,771
Capital assets net of related depreciation		4,992,696
Deferred outflows of resources		
Pensions		38,017
Liabilities:		
Unearned property taxes		69,970
Long-term:		
Bonds payable		(680,500)
Notes payable		(327,391)
Net pension liability- proportionate share		(75,038)
Deferred inflows of resources		
Pensions		<u>(3,623)</u>
Ending net position reported in Statement of Net Position for governmental activities	\$	<u>4,706,902</u>

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.

# TOWN OF LINCOLN, VERMONT

## Notes to the Financial Statements

### ***Note 3. Explanation of Certain Differences Between Fund Statements and Government-wide Statements (continued)***

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.

Explanation of Differences Between Governmental Funds Operating Statements and the Government Wide Statement of Activities

Total revenues and other funding sources of governmental funds	\$	3,505,569
--	----	-----------

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 a decrease in unearned property taxes.

		<u>(3,596)</u>
--	--	----------------

Total revenues of governmental activities in the Statement of Activities	\$	<u>3,501,973</u>
--	----	------------------

Total expenditures reported in governmental funds	\$	3,605,010
---	----	-----------

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	(282,974)
Current year depreciation	300,272

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	(164,340)
Accrued interest	(2,214)

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.

	<u>9,855</u>
--	--------------

Total expenses of governmental activities in the Statement of Activities	\$	<u>3,465,609</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	\$	260,825
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, 2017	Additions	Retirement	Balance June 30, 2018
<b>Governmental activities:</b>				
Land	\$ 703,700	\$ -	\$ -	\$ 703,700
Buildings and improvements	1,245,285	58,400	-	1,303,685
Infrastructure	3,085,804	117,830	-	3,203,634
Vehicles and equipment	1,104,411	106,744	(95,000)	1,116,155
Total	<u>6,139,200</u>	<u>282,974</u>	<u>(95,000)</u>	<u>6,327,174</u>

Less accumulated depreciation:

Building and improvements	(251,835)	(32,591)	-	(284,426)
Infrastructure	(223,819)	(163,871)	-	(387,690)
Vehicles and equipment	(653,552)	(103,810)	95,000	(662,362)
Total	<u>(1,129,206)</u>	<u>(300,272)</u>	<u>95,000</u>	<u>(1,334,478)</u>

Total capital assets - net	\$ <u>5,009,994</u>	\$ <u>(17,298)</u>	\$ <u>-</u>	\$ <u>4,992,696</u>
----------------------------	---------------------	--------------------	-------------	---------------------

Depreciation expense was charged to the governmental functions as follows:

General government	\$ 15,264
Public works	<u>285,008</u>
	<u>\$ 300,272</u>

# TOWN OF LINCOLN, VERMONT

## Notes to the Financial Statements

### Note 6. Interfund Balances and Activity

Interfund balances and activity at June 30, 2018 and for the fiscal year then ended, were as follows:

Fund	Interfund		Interfund	
	Receivable	Payable	Revenues	Expenses
General	\$ -	\$ 121,341	\$ -	\$ 85,086
Highway	111,838	-	-	200,000
Capital Improvements	31,603	47,881	204,686	-
Paving and Bridge	38,555	19,747	80,000	-
Reappraisal	6,341	-	-	-
Conservation	632	-	400	-
Total	\$ 188,969	\$ 188,969	\$ 285,086	\$ 285,086

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 \$69,970 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:

	6/30/17 Balance	Additions	Reduction	6/30/18 Balance
Governmental Activities				
Bonds payable	\$ 740,000	\$ -	\$ (59,500)	\$ 680,500
Notes payable	325,486	106,744	(104,840)	327,390
	\$ 1,065,486	\$ 106,744	\$ (164,340)	\$ 1,007,890

# TOWN OF LINCOLN, VERMONT

## Notes to the Financial Statements

### **Note 8. Indebtedness (continued)**

Description	Interest Rate	Maturity Date	6/30/16 Balance
Note payable – 2016 Freightliner	1.95%	08/05/20	100,758
Note payable – 2015 International Dump Truck	1.95%	10/23/20	59,138
Note payable – 2016 Excavator	2.00%	06/30/21	60,750
Bond payable – VT Municipal Bond Bank	2.800-5.180%	12/01/21	120,000
Bond payable – VT Municipal Bond Bank	1.491-3.091%	11/1/36	560,500
Note payable – Loader	2.35%	8/18/22	106,744
			<u>1,007,890</u>
Less: current portion			(154,398)
			<u>\$ 853,492</u>

The debt service requirements at June 30, 2018 for the next five years and thereafter are as follows:

Fiscal Year	Principal	Interest	Total
2019	\$ 154,398	\$ 24,894	\$ 179,292
2020	154,397	21,448	175,846
2021	154,397	19,318	173,715
2022	80,849	14,798	95,647
2023	50,849	12,269	63,118
2024 – 2028	147,500	47,965	195,465
2029 – 2033	147,500	28,388	175,888
2034 – 2038	118,000	7,211	125,211
	<u>\$ 1,007,890</u>	<u>\$ 176,291</u>	<u>\$ 1,184,181</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	\$ 0.6200
Education tax rate - residential	1.5710
Education tax rate - nonresidential	1.4316

**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 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, 2017, the retirement system consisted of 423 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, 2018 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 \$8,049 for the year ended June 30, 2018.

# 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, 2018 the Town reported a liability of \$75,038 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017, the Town's proportion was 0.0619%, which was a decrease of 0.0028% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the Town recognized pension expense of \$9,855. At June 30, 2018, the Town reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 1,092	\$ 1,858
Changes of assumptions	15,709	-
Difference between projected and actual investment earnings	12,498	-
Change in proportional share of contributions	669	1,765
Town's contributions subsequent to the measurement date	8,049	-
Total	\$ 38,017	\$ 3,623

The \$8,049 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, 2018. 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:

2018	\$ 9,517
2019	14,243
2020	3,522
2021	(937)
2022	-
Thereafter	-
	\$ 26,345

## TOWN OF LINCOLN, VERMONT

### Notes to the Financial Statements

#### **Note 10. Pensions (continued)**

##### Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	5.00%
Investment rate of return	7.50%

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, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US Equity	16.00%	6.07%
Non-US Equity	16.00%	7.42%
Global Equity	9.00%	6.85%
Real Estate	8.00%	4.62%
Private Markets	15.00%	7.80%
Hedge Funds	8.00%	3.95%
Risk Parity	4.00%	4.84%

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 2.50%.



# TOWN OF LINCOLN, VERMONT

## Notes to the Financial Statements

### **Note 10. Pensions (continued)**

#### Discount Rate

The discount rate to measure the total pension liability was 7.50%. 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.

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.50%) or one percent higher (8.50%).

<u>1% Decrease (6.50%)</u>	<u>Current discount rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
\$ 133,976	\$ 75,038	\$ 26,159

### **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 21, 2018, 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, 2018**

	Final Budget	Actual Amounts	Variance with Budget Positive (Negative)
<b>Revenues</b>			
Property taxes	\$ 282,075	\$ 339,396	\$ 57,321
State of Vermont	300	94,133	93,833
Licenses, permits and fees	26,170	27,307	1,137
Transfer station	4,900	4,710	(190)
Investment income	600	586	(14)
Miscellaneous	964	2,049	1,085
Appropriated fund balance	21,941	-	(21,941)
<b>Total revenues</b>	<u>336,950</u>	<u>468,181</u>	<u>131,231</u>
<b>Expenditures</b>			
Administrative	33,706	32,449	1,257
Select board	5,383	5,138	245
Select board assistant	22,392	23,298	(906)
Town administration	11,765	9,967	1,798
Town clerk	71,105	66,965	4,140
Assistant town clerk	8,397	6,699	1,698
Listers	25,892	12,616	13,276
Treasurer	24,523	20,988	3,535
Assistant town treasurer	1,938	1,938	-
Zoning	9,685	8,397	1,288
Planning	2,643	3,869	(1,226)
Public safety	13,500	9,770	3,730
Town office	18,368	15,878	2,490
Transfer station	2,675	596	2,079
Appropriations	-	137,106	(137,106)
<b>Total expenditures</b>	<u>251,972</u>	<u>355,674</u>	<u>(103,702)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>84,978</u>	<u>112,507</u>	<u>27,529</u>
<b>Other financing source (uses)</b>			
Transfers out	(85,086)	(85,086)	-
<b>Total other financing sources (uses)</b>	<u>(85,086)</u>	<u>(85,086)</u>	<u>-</u>
<b>Change in fund balance</b>	<u>\$ (108)</u>	<u>\$ 27,421</u>	<u>\$ 27,529</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, 2018**

	Final Budget	Actual Amounts	Variance with Budget Positive (Negative)
<b>Revenues</b>			
Property taxes	\$ 763,137	\$ 763,137	\$ -
State aid	123,500	143,078	19,578
Grant income	21,760	12,252	(9,508)
Payment in lieu of taxes	25,500	29,381	3,881
Miscellaneous	1,722	5,200	3,478
Appropriated fund balance	88,316	-	(88,316)
<b>Total revenues</b>	<u>1,023,935</u>	<u>953,048</u>	<u>(70,887)</u>
<b>Expenditures</b>			
Administrative	309,779	238,108	71,671
Equipment maintenance	55,500	57,158	(1,658)
Equipment	53,700	147,718	(94,018)
Town garage	27,344	32,121	(4,777)
Building maintenance	15,600	8,278	7,322
Supplies	320,000	329,966	(9,966)
Road project	42,012	34,900	7,112
<b>Total expenditures</b>	<u>823,935</u>	<u>848,249</u>	<u>(24,314)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>200,000</u>	<u>104,799</u>	<u>(95,201)</u>
<b>Other financing source (uses)</b>			
Bond proceeds	-	106,744	106,744
Transfers out	(200,000)	(200,000)	-
<b>Total other financing sources (uses)</b>	<u>(200,000)</u>	<u>(93,256)</u>	<u>106,744</u>
<b>Change in fund balance</b>	<u>\$ -</u>	<u>\$ 11,543</u>	<u>\$ 11,543</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, 2018**

	VMERS Pension Plan Last 10 Fiscal Years									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Town's proportion of the net pension liability	0.0619%	0.0647%	0.0622%	0.0614%	-	-	-	-	-	-
Town's proportionate share of the net pension liability	\$ 75,038	\$ 83,241	\$ 47,985	\$ 5,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 201,236	\$ 252,117	\$ 245,762	\$ 217,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's proportionate share of the net pension liability as a percentage of its covered employee payroll	37.29%	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, 2018**

VMERS Pension Plan  
Last 10 Fiscal Years

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contributions	\$ 8,049	\$ 10,115	\$ 9,830	\$ 8,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	8,049	10,115	9,830	8,700	-	-	-	-	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 201,236	\$ 252,117	\$ 245,762	\$ 217,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered-employee payroll	4.000%	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, 2018**

	<u>Reappraisal</u>	<u>National Forest</u>	<u>Conservation</u>	<u>Totals</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 67,270	\$ 10,466	\$ -	\$ 77,736
Due from other funds	6,341	-	632	6,973
<b>Total assets</b>	<u>\$ 73,611</u>	<u>\$ 10,466</u>	<u>\$ 632</u>	<u>\$ 84,709</u>
 <b>Fund balance</b>				
Assigned	\$ 73,611	\$ 10,466	\$ 632	\$ 84,709
Total fund balance	<u>73,611</u>	<u>10,466</u>	<u>632</u>	<u>84,709</u>
 <b>Total fund balance</b>	 <u>\$ 73,611</u>	 <u>\$ 10,466</u>	 <u>\$ 632</u>	 <u>\$ 84,709</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, 2018**

	<u>Reappraisal</u>	<u>National Forest</u>	<u>Conservation</u>	<u>Totals</u>
<b>Revenues</b>				
Interest	\$ 214	\$ 38	\$ -	\$ 252
State of Vermont	<u>6,341</u>	<u>-</u>	<u>-</u>	<u>6,341</u>
<b>Total revenues</b>	<u>6,555</u>	<u>38</u>	<u>-</u>	<u>6,593</u>
<b>Expenditures</b>				
Expenses	<u>-</u>	<u>-</u>	<u>140</u>	<u>140</u>
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>140</u>	<u>140</u>
Excess (deficiency) of revenues over expenditures	<u>6,555</u>	<u>38</u>	<u>(140)</u>	<u>6,453</u>
<b>Other financing sources (uses)</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>400</u>	<u>400</u>
Total	<u>-</u>	<u>-</u>	<u>400</u>	<u>400</u>
<b>Change in fund balance</b>	<u>6,555</u>	<u>38</u>	<u>260</u>	<u>6,853</u>
<b>Fund balance, beginning of year</b>	<u>67,056</u>	<u>10,428</u>	<u>372</u>	<u>77,856</u>
<b>Fund balance, end of year</b>	<u>\$ 73,611</u>	<u>\$ 10,466</u>	<u>\$ 632</u>	<u>\$ 84,709</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)***

### **BURNHAM COMMITTEE MEETINGS**

***Each Tuesday***

***At Burnham Hall***

***8:00 a.m.***

### **ZONING ADMINISTRATOR'S HOURS**

***Tuesdays and Thursdays***

***8:00 a.m. to 10:00 a.m.***

### **NEIGHBORHOOD WATCH MEETINGS**

***First Monday of the month***

***(May through October)***

***7:00 p.m.***

### **TRANSFER STATION HOURS**

***Saturdays***

***8:00 a.m. – 1:00 p.m.***

### **LINCOLN LIBRARY BOARD OF TRUSTEES MEETINGS**

***Second Monday of the month***

***At the Library***

***6:30 p.m.***

### **SELECTBOARD MEETINGS**

***First and Third Tuesday of the month***

***6:30 p.m. (Oct.1-Apr.30)***

***7:00 p.m. (May1-Sept.30)***

### **LINCOLN VOLUNTEER FIRE COMPANY BUSINESS MEETING**

***First Wednesday of the month***

***At the Lincoln Fire Station***

***7:00 p.m.***

### **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.***

### **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.