

To all Lincoln Registered Voters,

This booklet contains materials related to the Annual Town Meeting to be held at 9:30 on Saturday, March 23, 2013. We hope they will enlighten you and encourage you to attend and participate in Town Meeting. We especially urge and welcome new residents to come and take part in the legislative process of town government, where registered voters who attend and vote determine the policies and priorities of the Town of Lincoln which will affect our future.

PLEASE ARRIVE EARLY SO YOU CAN SIGN IN AND GET SEATED. IT IS ALWAYS THE HOPE THAT WE CAN START ON TIME.

There are **FIVE PARTS** to this booklet. First, the **FINANCE COMMITTEE REPORT** explaining the preparation of the Town's operating budget. Second, the **PROPOSED BUDGET** for the fiscal year beginning on July 1, 2013. Third, an outline of certain relevant **PROCEDURES** for the conduct of Town Meeting. Fourth, the **WARRANT** for the Meeting which lists the Articles to be presented at the meeting for consideration and action by the registered voters present. And Fifth, a **GLOSSARY** of common terms used in the discussion of the budget.

The Annual Town Meeting is a significant event in the life of the Town - both in the conduct of business and also as an enjoyable community gathering where we can meet and greet our neighbors. While attendance at a first Town Meeting may seem intimidating, the process is direct democracy in action and everyone is encouraged to participate. This is an opportunity to ask questions, learn to know fellow citizens as well as town volunteers and staff and to participate in the important decisions of the Town.

Please note also that during the break in the middle of the day **BOXED LUNCHES** will be available in the Brooks Gym/Reed Field House next door to the Brooks School/Donaldson Auditorium.

Also during the lunch break please take time to enjoy our **SECOND ANNUAL VOLUNTEER FAIR**. Representatives of Town Boards and Committees and Lincoln Clubs and Organizations will be available to talk with anyone interested in learning more about them and in finding ways to volunteer. This is everyone's opportunity to engage more fully in the management and enjoyment of Lincoln.

We look forward to this annual gathering on March 23th.

Sarah Cannon Holden, Moderator

**REPORT**  
**of the**  
**FINANCE COMMITTEE**  
**of the**  
**TOWN OF LINCOLN**  
**for the**  
**FISCAL YEAR**  
**JULY 1, 2013 - JUNE 30, 2014**

LINCOLN FINANCE COMMITTEE

Jeff Birchby

Karl Geiger

Eric Harris

Sanj Kharbanda

Peyton J. Marshall, Vice Chair

Laura Sander, Chair

Ellen Meyer Shorb

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## **1. Introduction**

The Finance Committee is charged with advising and making recommendations to Town Meeting on the budget, capital projects and other areas of finance, and administering the Town's Reserve Fund. The committee seeks to develop an overall budget that is fiscally prudent, that reflects the Town's values, and that meets the needs of residents. It also seeks to obtain broad public understanding and support for the budget that it recommends at Town Meeting.

In this annual report we describe the FY '14 budget and its component parts, including supporting detail, and outline issues facing the Town that underlie our budget recommendations. Building the budget is a collaborative endeavor, and the Finance Committee works closely with many boards and committees. Among many others, we thank Lincoln Town Administrator Tim Higgins, Finance Director & Town Accountant Colleen Wilkins, Assistant Town Administrator Anita Scheipers, Lincoln Public Schools Administrator for Business and Finance Buck Creel, and Lincoln-Sudbury Regional High School Business Manager Michael Connelly.

With this year's report, the Finance Committee is including a new section to provide greater context to the annual budget. This "Annual Report Initiative" is intended to increase transparency for Lincoln citizens about how the budgeted expenditures are put to use. Town agencies and departments have been asked to review their functions and report on what is working and what could be changed. We also invited them to present the challenges and opportunities they see for the future. In addition, they were requested to benchmark their costs and performance against peers in other communities. Participants in this inaugural effort are the Police Department, the Lincoln Public Schools, Lincoln-Sudbury Regional High School, and the Library. Additional agencies and departments will join in the effort in subsequent years.

Executive summaries of the Annual Reports are included in the respective agency or department section below. The full version of the Annual Reports can be found on the Finance Committee page of the Town website at <http://www.lincolntown.org/depts/fincom.htm>.

## **2. Overview**

For FY '14, the Finance Committee is recommending a base budget of \$33,091,002. For the sixth year in a row, the operating budget can be funded without an override. The Town continues to benefit from the strong financial position that it established before the national economic crisis, additional tax revenues generated by The Groves at Lincoln development, strong cooperation from town employees in contract negotiations, changes in health insurance providers and plan design changes, and reduction in debt service for the high school. In keeping with the slow recovery from the economic crisis, the Finance Committee established a modest budget increase guideline. The budget for FY '14 contains minimal increases in Town expenditures above that guideline for only targeted functions.

For FY '14, the property taxes on the median value house (assessed value of \$796,900) will increase by about \$542 (4.8%) with the proposed budget. This increase includes the 2.8% increase in the operating budget (\$317) and a 2.0% increase in the debt portion of the budget (\$225). After application of CPA funds to the payment of the Town Hall debt payment (Warrant Article 15), the increase in property taxes on the median house will be \$391 (3.4%).

About 0.4% of the increase in tax revenue will come from new construction, and this revenue is raised from specific property owners. As a result, these summary statistics result in a slight overstatement of the financial impact of the FY '14 budget on most taxpayers.

The Town budget is based on projections and assumptions which reflect local needs and available funds in the context of the economic and political conditions of the Commonwealth and the United States. The budget is heavily dependent on real estate taxes (the tax levy and excluded debt). In FY '01, real estate taxes (tax levy plus excluded debt) accounted for 68% of revenue. In FY '14, real estate taxes are projected to account for about 77% of revenue. The Town has a small number of commercial properties and relatively few opportunities to increase local revenues. Although the FY '14 state budget is not yet known, the FY '14 budget is built on an assumption that state aid will remain equal to the FY '13 amount of \$1,497,866.

The Finance Committee builds the budget by reviewing available funds and revenue projections and setting aside funds for fixed costs, such as pensions, insurance and debt service. This process, which the committee calls a "funds available analysis," results in a budget guideline for the base budget. Last fall, the committee set the base budget guideline at 2.5%, based on preliminary (un-certified) results of FY '12 and assumptions that were considered reasonable at that time.

As the national and state economic situation continues to improve somewhat fitfully, the Finance Committee has supported minor requests to increase departmental budgets beyond the initial guideline. We believe the additional requests included in the proposed budget are warranted to address recognized demand for greater services or will allow departments to operate more efficiently and result in less pressure on future expenses.

In addition to the operating budget (Warrant Article 8) and capital budget (Warrant Article 9), Town Meeting will consider maintenance articles and other appropriations (Warrant Articles 12, 13 & 14). Also before Town Meeting is a proposed new borrowing and associated debt exclusion for a fire suppression system at the Library (Warrant Article 11). The Finance Committee is also recommending withdrawal of funds from the Debt Stabilization Fund to pay for an architectural and engineering design study for the Lincoln Schools facilities (Warrant Article 10). We expect the Debt Stabilization Fund balance would be replenished by other sources in FY '14 (Warrant Article 16). The Finance Committee takes these other appropriations into account when determining the funds available for the operating and capital budgets.

The Finance Committee places a high priority on maintaining adequate Emergency Reserves. Emergency Reserves allow unforeseen changes in revenues or needed expenditures to be addressed without undue disruption of ongoing activities. The committee's goal is to set aside an amount equal to 3 to 5% of the prior year's General Fund budget as Emergency Reserves (the General Fund budget is the Town operating budget less the total for the Water Enterprise Fund as shown in Table 1). The Finance Committee defines Emergency Reserves as unspent certified Free Cash, plus no more than half of the Reserve Fund, and the full amount of any Stabilization Funds. It is desirable that the 3% minimum Emergency Reserve be set aside entirely from unspent certified Free Cash.

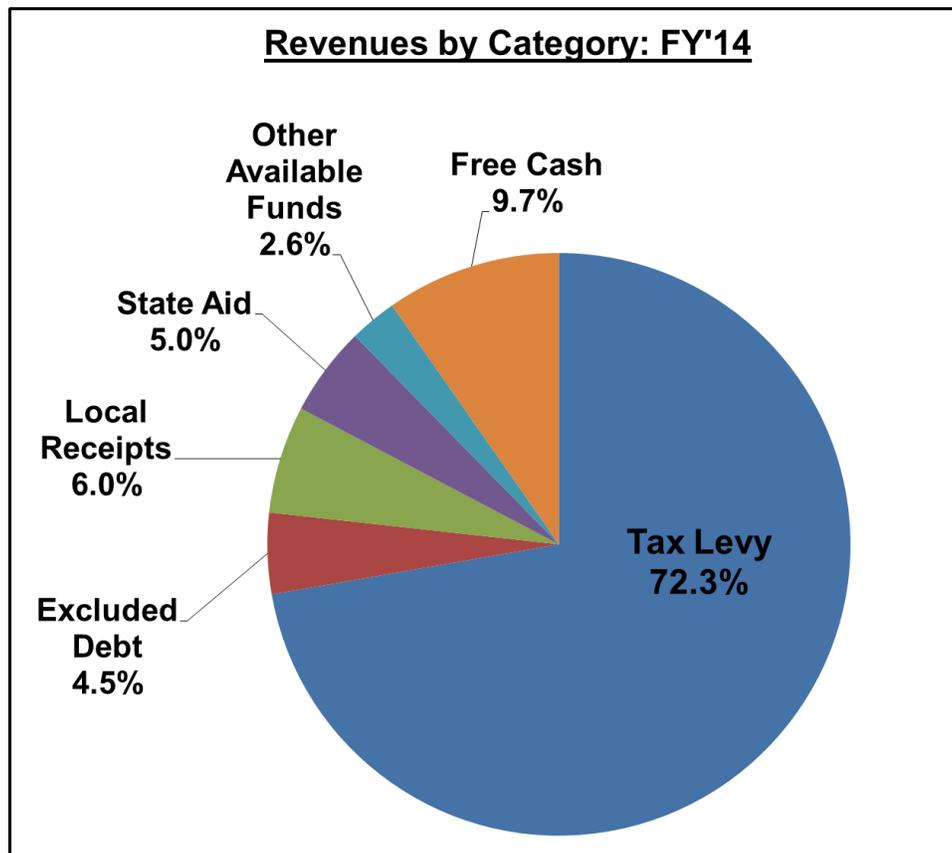
Following many years in which the financial reserves were well below the 3% minimum, the Finance Committee worked to rebuild the Town’s financial reserves. Since FY ’08, the reserves (also known as “unspent certified Free Cash”) have equaled 3% of the General Fund budget for that year (including capital and other articles). The budget proposed for FY ’14 would maintain the financial reserve at no less than 3%.

The committee also recognizes the importance of maintaining the Town’s favorable bond rating. Lincoln has a bond rating from S & P of AAA, the highest available rating, as the result of prudent financial management. This rating reduces the Town’s costs of borrowing money.

### 3. Revenues

Total town revenues for FY ’14 are projected at \$33,091,002 (excluding Water Department revenues), a 4.6% increase as compared to FY ’13. Revenue from state aid is projected at the same level as FY ’13, while local receipts are anticipated to grow by 2.0% and excluded debt will increase slightly. Funding of \$311,672 generated from the Town’s conversion of its health insurance program to Massachusetts Interlocal Insurance Association (MIIA) from self-insurance is also applied to the FY ’14 budget.

The pie chart shows the revenue categories and the percentages of total revenue that they represent. The categories are real estate taxes (tax levy and excluded debt), local receipts, state aid, Free Cash, and other available funds.



Proposition 2 ½ allows towns to raise real estate taxes by 2.5% per year without an override. The tax levy may also increase because of taxes attributable to new construction. For FY '14, real estate taxes are projected to account for about 77% of revenue. As compared to FY '13, the tax levy is projected to increase by \$851,656 (without CPA offset), including \$845,018 within the Proposition 2 ½ limit plus a net increase of \$159,855 from debt service on previously approved projects and less \$153,217 from a lower assumed amount of new construction.

Additional property tax revenues may be raised through debt exclusion, following approval by a two-thirds vote at Town Meeting and a majority vote at the Town Election. Excluded debt includes property tax revenues that pay for such Town debt (for example, a new fire truck, new buildings or major repairs to roads or existing buildings) as well as the Lincoln portion of the principal and interest payments on debt for the Lincoln-Sudbury Regional School District. When payment is complete, the debt is retired and the property tax to fund the project is no longer collected. In FY '14, excluded debt is projected to represent 4.5% of revenues.

The application of Free Cash is projected to provide 9.7% of FY '14 revenue. In October 2012, the Department of Revenue certified Free Cash for the Town from FY '12 at \$4,185,465. This represented a nearly 6.0% increase from the amount certified in October 2011. Of the FY '14 total, \$918,330 represents Free Cash that remains from prior years. This is the major component of the Town's emergency reserves. Other contributors to the Free Cash balance were: (1) turn backs from the Reserve Fund and the Lincoln Schools and savings in health insurance; and (2) receipts in excess of budget, such as for motor vehicle excise and licenses and permits. The Free Cash balance is a major contributor to the Finance Committee's ability to propose a budget that can be funded without an operating override.

Local receipts, which include excise taxes, rental fees, license and permit fees, investment income, cell tower income, and other fee income, such as parking, recreation and ambulance fees, are projected to provide 6% of revenue in FY '14, compared to 7.1% in FY '13.

State aid, which includes Chapter 70 (education reform) funds, lottery, and other assistance, is projected to provide 5% of revenue in FY '14, compared to 4.8% in FY '13. Actual State Aid is not yet known, as the state budget is determined after the Town budget, but it is projected to remain level with FY '13 (as of this writing, the Governor's budget proposes higher Chapter 70 school aid in FY '14). If the actual amount is greater than budgeted, the difference will accrue to Free Cash. If the amount were to be lower than budgeted, the Town would first look to available Free Cash to make-up the difference.

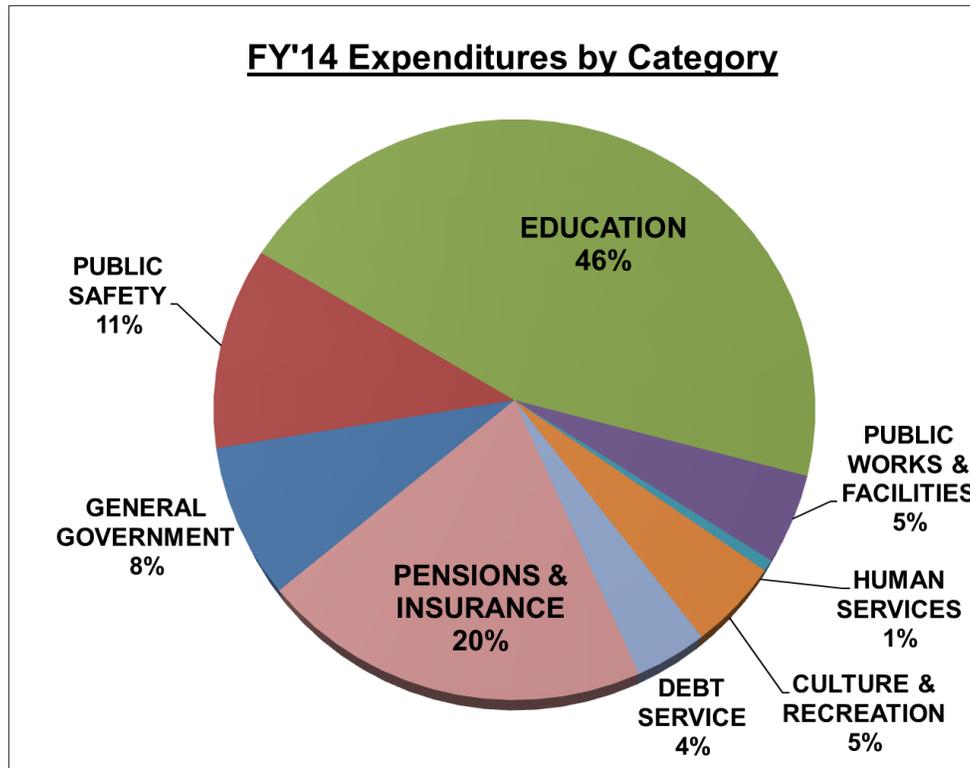
Other available funds, which are projected to provide 2.6% of revenue in FY '14, compared to 0.5% in FY '13, are a small category of miscellaneous items, such as payments from the Water Department and Hanscom Air Force Base for certain services provided by the Town. In general, the amounts received are offset by corresponding debits. The major increase in this line item for FY'14 is attributed to the application of the Health Insurance Trust Fund monies in the amount of \$311,626. This amount will be used to offset the health insurance appropriation under Article 8.

#### 4. Operating Expenditures

Total town operating expenditures are the total of the General Fund and the Water Enterprise Fund. The Water Department's operating budget (\$1,051,390 for FY '14) is funded entirely through fees paid by water consumers. The General Fund budget includes all other operating expenditures.

The proposed FY '14 budget is \$33,091,002. The General Fund total is \$30,870,308, exclusive of capital items and other articles.

The following pie chart shows the breakdown of expenditures by category (excluding Water Department expenditures). Education is the largest component, representing 46% of General Fund expenditures. This includes the Lincoln Public Schools, Lincoln-Sudbury Regional High School and Minuteman Career and Technical High School. For the two regional schools, the education component includes all costs to Lincoln, including debt service, pensions and insurance. For the Lincoln Public Schools, debt service, pensions and insurance are not included in the education component; they are part of the Town expenditures for these items.



The growth in the appropriated budget for the Lincoln Public Schools is 3.1%, exclusive of pensions and insurance. The budget for the regional school district is shared between Lincoln and Sudbury; it reflects a two-part formula that incorporates relative wealth between the two towns and a three-year rolling average of the number of students enrolled from each town. The FY '14 resulting ratio for Lincoln is estimated to be 14.1% for Lincoln and 85.9% for Sudbury, which is a lower percentage for Lincoln than in FY '13. While the growth in Lincoln's portion of the high school's operating budget is projected to be no more than the growth allowed by the

Finance Committee's budget guideline, Lincoln's assessment may be even less than the budget guideline due to factors discussed below (See "Lincoln-Sudbury Regional High School").

The growth in the General Government budget is 4.1%. The growth in the Public Safety budget is 2.7%. Pensions and Insurance expenditures for FY '14 are projected at \$6,318,718, compared to \$5,911,461 for FY '13, a 6.9% increase. Pensions and Insurance represent 20% of General Fund expenditures.

Debt service, excluding the debt service for the Lincoln-Sudbury Regional High School (and before application of the proposed CPC offset), is \$1,498,605, representing a 20.2% increase over FY '13. Including the proposed application of CPA funds to debt service for the Town Offices project, however, debt service would decline by 5.3% due to retirement of principal on previously authorized debt.

The growth in required non-discretionary expenditures, such as pensions and insurance (and in particular health insurance) consumes most of the Town's annual increases in revenues and drives the need to consider override budgets in most years to simply maintain services. However, a more modest increase in health insurance and a lower assessment from the Middlesex Retirement System limit growth in pensions and insurance compared to the 10-year average of over 9.0%.

The categories of operating expenditures are covered in more detail in the departmental budget sections of this report.

A P&L-based presentation of Revenues and Expenditures for FY '14 compared to FY '13 follows:

<b>Town of Lincoln</b>				
<b>FY2014 Proposed Budget</b>				
	<b>FY2013</b>	<b>FY2014</b>	<b>\$ change</b>	<b>% change</b>
<b>REVENUE</b>				
TAX LEVY	23,299,958	23,991,760	691,802	
EXCLUDED DEBT	1,339,310	1,499,164	159,855	
LOCAL RECEIPTS	2,186,045	1,992,197	(193,848)	
STATE AID	1,497,866	1,497,866	-	
OTHER AVAILABLE FUNDS	256,867	874,672	617,805	
FREE CASH	3,041,821	3,235,343	193,522	
<b>TOTAL REVENUE</b>	<b>31,621,866</b>	<b>33,091,002</b>	<b>1,469,136</b>	<b>4.6%</b>
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT	2,512,138	2,614,533	102,395	
PUBLIC SAFETY	3,390,353	3,482,427	92,074	
EDUCATION				
<i>Lincoln K-8 School</i>	9,703,367	10,008,597	305,230	
<i>Lincoln Sudbury High School</i>	3,853,997	3,950,347	96,350	
<i>Minuteman</i>	95,122	99,011	3,889	
PUBLIC WORKS & FACILITIES	1,508,393	1,534,214	25,821	
HUMAN SERVICES	190,972	196,057	5,085	
CULTURE & RECREATION	1,423,528	1,494,225	70,697	
DEBT SERVICE	1,238,172	1,172,180	(65,992)	
PENSIONS & INSURANCE	5,911,461	6,318,718	407,257	
CAPITAL PLAN	517,865	744,698	226,833	
STABILIZATION FUND	805,000	507,000	(298,000)	
WARRANT ARTICLES	471,498	968,995	497,497	
<b>TOTAL EXPENDITURES</b>	<b>31,621,866</b>	<b>33,091,002</b>	<b>1,469,136</b>	<b>4.6%</b>

## 5. Capital Expenditures

The Capital Planning Committee has the fundamental purpose to work with the Finance Committee to enhance the Town's capacity to identify, prioritize, and understand the financial implications of capital projects and land acquisitions. The committee's composition and charter were revised at the March 2012 Town Meeting. The committee is composed of 9 members: 5 At-Large Members, 3 of whom are appointed by the Board of Selectmen and 2 of whom are appointed by the Moderator; and 4 Representative Members, consisting of 1 appointed by and from each of the Board of Selectmen, the School Committee, the Conservation Commission, and the Library Board.

The committee reviews all requests for equipment and facility and infrastructure construction or improvements with a life of 5 years or more and a value of at least \$10,000. It also reviews

maintenance warrant articles. This year the committee has continued to develop a 25-year capital plan, which is now close to substantially complete and will be annually reviewed and revised. The Finance Committee strongly believes that timely maintenance, along with a comprehensive understanding of the Town's assets, is the best way to protect the Town's investment in capital infrastructure. All proposed capital expenditures are also assessed to determine whether they might qualify for funding under the Community Preservation Act. Appropriate requests are referred to the Community Preservation Committee for its review.

Most approved capital expenditures are financed within the annual budget. Expensive items with a long useful life may be proposed for debt exclusion (bonding), which requires approval at Town Meeting and the Town Election. Bonding allows the Town to finance the purchase and spread the cost of capital items over several years, outside of the limitations of Proposition 2½. For FY '14, the Finance Committee set ceilings of \$650,000 for capital expenditures within the annual budget and \$250,000 for the annual maintenance warrant articles. Initial FY '14 requests (cash/maintenance) totaled \$2,827,782.

Bondable requests included the architectural and engineering design study for the Lincoln School (\$400,000) and a fire suppression system for the Library (total cost of \$860,000 versus an initial request of \$279,700 for staging a portion of the work). The Capital Committee suggested the following disposition:

<b>Recommended funding for cash capital (includes IT items):</b>	<b>\$744,698</b>
<b>Recommended funding for maintenance:</b>	<b>\$147,495</b>
<b>Recommended for bonding/debt exclusion/other funding:</b>	<b>\$1,260,000</b>

The Finance Committee has reviewed and approved these funding requests, and recommends the capital expenditure and maintenance articles at proposed levels utilizing the aggregate of amounts allocated for capital expenditures within the annual budget and for annual maintenance warrant articles. In addition, the Finance Committee recommends that the architectural and engineering design study for the Lincoln School be funded by drawing on the balance of the existing Debt Stabilization Fund and that the Library fire suppression system be funded by bonding/debt exclusion.

**Warrant Articles**

- Article 9, Cash Capital Expenditures: \$744,698
  - Public Works - Superintendent hybrid SUV purchase \$35,000
  - Public Works - lightning protection \$22,775
  - Fire Dept - refurbishment of Engine 1 – Phase 2 \$38,000
  - Fire Dept - fire alarm system upgrade \$23,000
  - Police Dept - 3 cruisers \$74,240
  - Police/Communications Dept – emerg. medical dispatch software \$19,500
  - Public Safety - phone system \$40,900
  - Town Offices - furniture, fixtures, and equipment \$217,183
  - Schools - replace main fire alarm panel \$36,000
  - Schools - increased security measures \$40,000

Schools - wooden window curtain walls and masonry walls, Hartwell Building - Phase 1	\$105,000
Library – construct sidewalk along Library Lane – Phase 1	\$16,000
IT - Munis treasury module	\$9,000
IT - Munis content manager module	\$29,100
IT - Public Safety rack consolidation	\$9,000
IT - annual PC replacements	\$30,000

- Article 10, Arch. & eng. design study schools \$400,000
- Article 11, Library fire suppression system \$860,000
- Article 12, Annual Classroom Maintenance: \$75,000
- Article 13, Town Buildings Maintenance: \$43,495
- Article 14, Library Maintenance: \$29,000

## 6. Community Preservation Act

The Town of Lincoln approved the Community Preservation Act (CPA) in November 2002. Pursuant to the CPA, the Town levies a surcharge of 3% on Lincoln real estate bills. These local CPA revenues are matched by the state from a dedicated fund. Through FY '07, the state matched local CPA revenues at 100%. Due to an increasing number of cities and towns participating in the CPA, and a decline in funds to the state matching fund, Lincoln received a match of 81% on its FY '08 surcharge, 45% based on its FY '09 surcharge, 35% based on its FY '10 surcharge, 34% based on its FY '11 surcharge and 34% based on its FY '12 surcharge. The Community Preservation Committee projects a 20% match based on its FY '13 surcharge.

The CPA requires that a Community Preservation Committee (CPC) be formed with four members appointed by the Selectmen and five other members nominated from each of the following: Conservation Commission, Housing Commission, Historical Commission, Planning Board, and Recreation Committee. The mandate of the CPC is to study the needs of the Town in consultation with other municipal boards and committees; to solicit input from the Town as to its community preservation needs, possibilities, and resources; and to make recommendations to the Town for expenditures in four areas of community interest: open space, preservation of historic structures, community housing (defined as low to moderate income housing), and recreation. Spending must be recommended by the CPC and approved at Town Meeting.

Over the last ten years, the CPC has recommended, and the Town has approved, funding for the following projects:

<b>Town of Lincoln</b>		
<b>CPA Appropriations &amp; Project Status</b>		
		<b>Appropriation</b>
Battle Rd Farm Unit		150,000
Bemis Hall roof replacement		150,000
Codman Barn A restoration		112,000
Construction of archival vault at the Library		489,097
Consultant to update Consolidated Housing Plan		32,000
Control invasive species on conservation land		51,300
Conservation stonewall restoration		20,000
Funding of Affordable Housing Trust		1,615,000
	<i>Edinburg Center Inc.</i>	<i>100,000</i>
	<i>Minuteman Commons</i>	<i>290,000</i>
	<i>CMARC</i>	<i>500,000</i>
	<i>Lincoln Foundation</i>	<i>65,000</i>
	<i>Indian Camp Ln buydown</i>	<i>40,000</i>
	<i>12 Airport Rd</i>	<i>300,000</i>
	<i>Huntley Ln renovation</i>	<i>150,000</i>
	<i>Unspent funds</i>	<i>170,000</i>
Funding of Conservation Fund		225,585
Historic records archive and preservation		48,710
Historic Town buildings needs assessment		160,000
Inventory of Historic properties		53,250
Model historic preservation restriction easement		5,000
Pierce House Repairs		316,800
Bemis Hall & Pierce House energy efficient windows		264,000
Purchase of conservation land		1,100,000
	<i>Harrington Row property</i>	<i>350,000</i>
	<i>Booth property</i>	<i>250,000</i>
	<i>MacDowell property</i>	<i>400,000</i>
	<i>DeNormandie proerty (Rt 2 parcel)</i>	<i>100,000</i>
Repairs & Improvements to Lincoln Library		837,382
Repairs to historic cemetery monument		42,300
Sunnyside Lane		792,500
Tot-lot at Codman Pool		50,000
Update of Library's fire suppression system		123,408
Town Office Renovation		1,000,000
Bemis Hall Entrance		40,000
Admin Expenses		21,000
Fund debt service on borrowing for CPC project		720,453
Fund debt service on borrowing for Town Offices		330,025
<b>GRAND TOTAL</b>		<b>8,749,810</b>

The following chart summarizes money raised and appropriations to date.

CPA Revenues and Expenditures								
Revenues	FY '03-06	FY '07	FY '08	FY '09	FY '10	FY '11	FY '12	FY '13*
Town Rev's‡	\$1,443,291	\$590,877	\$583,127	\$607,048	\$574,463	\$615,705	\$644,328	\$649,035
State Match	885,680	500,519	517,657	420,180	246,798	195,935	216,875	142,765
<b>Total Revenues</b>	<b>\$2,328,971</b>	<b>\$1,091,396</b>	<b>\$1,100,784</b>	<b>\$1,027,228</b>	<b>\$821,261</b>	<b>\$811,640</b>	<b>\$861,203</b>	<b>\$791,800</b>
<b>Expenditures#</b>								
Housing	\$ 942,500			\$ 912,000	\$553,500	\$260,000	\$ 90,000	\$ 90,000
Historic	445,047	331,182	246,731	528,385	339,175	139,500	64,593	629,250
Conservation	513,500	36,500	250,000	56,585	20,300	400,000		20,000
Recreation		45,191						
Administrative	5,000			5,000	3,000	2,500	2,500	3,000
<b>Total Approp's</b>	<b>\$ 1,906,047</b>	<b>\$ 412,873</b>	<b>\$ 496,731</b>	<b>\$ 1,501,970</b>	<b>\$ 915,975</b>	<b>\$ 802,000</b>	<b>\$ 157,093</b>	<b>\$ 742,250</b>
* revenues not yet certified								
‡ includes interest earned								
# actual amount spent is shown, where less than appropriation								

At Town Meeting in March 2013, the CPC anticipates recommending funding debt service for the Town Offices renovation, renovation of the Codman Wading Pool, Library historic items and documents restoration, the Historical Commission's continuing inventory of historic properties, replenishment of the balance in the Conservation Commission fund, restoration of the Bemis Hall roof, restoration of Bemis Hall brickwork and flashing, insulation of the Library attic roof, renovation of a softball field at Lincoln-Sudbury Regional High School, administrative expenses, and debt service for previously approved projects.

#### Warrant Article

• Article 15, Community Preservation Committee:	
Debt Service on Town Offices Renovation	\$326,425
Codman Wading Pool Renovation	182,000
Preservation of Library Historical Items and Documents	28,313
Historical Commission Property Inventory	17,000
Conservation Commission Fund	62,774
Bemis Hall Roof Project	37,743
Bemis Hall Brickwork	112,570
Library Attic Roof Insulation	36,000
Lincoln-Sudbury Regional High School Softball Field Renovation	50,000
CPC Administrative Expenses	3,000
FY '14 Debt Service –Previously Approved Projects	<u>121,125</u>
<b>TOTAL</b>	<b>\$976,950</b>

## **7. Governmental Accounting Standards Board Statement No. 45 (2/2)**

As a municipal government, the Town of Lincoln is subject to Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This accounting rule requires state and local governments to report the costs and obligations related to post-employment healthcare and other non-pension benefits. These are also known as OPEB (other post-employment benefits). Specifically, GASB 45 calls for municipal governments to recognize the benefits that have already been earned by active and retired employees as well as the benefits active employees will earn in the future. The liability was first recorded by the Town in its FY '09 financial statements. There is no requirement to fund the obligation, but the liability will grow over time given the Town's current strategy for paying these costs.

The Town is recognizing a significant OPEB liability for benefits to be received through its Postretirement Medical and Life Insurance Plan. The liability represents the present value of benefits earned to date and can be spread, or amortized, over a period of up to 30 years. Biannual updates to the actuarial valuation are required. Many variables in actuarial assumptions contribute to the liability amount, including: discount rate, demographics of retirees and active employees, how health care costs are shared between employees and the Town, and benefit eligibility.

After action by Town Meeting in prior years, Lincoln's liability was reduced from an initial \$61.7 million in 2007 to \$46.1 million (measured as of the last actuarial review using data at June 30, 2012). Actions taken by the Town that have reduced the original liability include establishing and depositing monies into a GASB 45 trust fund and adopting Section 18, under which qualified retirees must join Medicare. The Town also moved in recent years to provide health insurance through the Massachusetts Interlocal Insurance Association (MIIA) instead of self-insurance and made health care plan design changes.

To date, the Town has chosen to pay the portion of the annual cost that represents the current-year benefits to retired employees as well as appropriating a small amount into the GASB 45 trust fund toward the larger liability. The balance in the fund is now \$1,967,471. The latest valuation showed an annual required contribution of \$5.0 million, of which \$1.3 million represents current payments to retirees. The difference in these amounts each year is added to the liability.

The Finance Committee has been implementing a policy to increase the annual contribution to the GASB 45 trust fund by \$100,000 each year. For FY '14, the committee recommends that Town Meeting appropriate \$350,000 (Article 17) as a further contribution to the trust fund against the liability.

Our current practice of funding the annual cost of retirees and contributing a small amount to the trust fund – as well as closely managing health care expenses – puts Lincoln ahead of many peer communities in addressing the GASB 45 issue. Nevertheless, the obligation will grow in the future. This increased liability will appear in the Town's financial statements as a reduction to fund balances. Lower balances could adversely affect the Town's AAA bond rating. The

Finance Committee continues to explore options that could further reduce our liability without significant impact to the Town’s operating position.

**Warrant Article**

- Article 17, Funds for Group Insurance Liability Trust Fund: \$350,000

**8. Property Tax**

The table shows the estimated tax impact on the median house of the proposed FY ‘14 budget. The estimate assumes a FY ‘13 assessment value for the median value single family home of \$796,900. FY ‘14 assessment values will be determined in the fall when the Town sets its tax rate.

FY14 Known Tax Increases						Other potential offsets/additions to debt service		
				Existing Debt Exclusions	Total FY14 Estimated Tax Bill		Library Fire Suppression 5 year bond	
Fiscal Year Impact	FY 2013	Prop 2.5% FY 2014	New Growth FY 2014	FY 2014	FY 2014	CPC Funds FY 2014	FY 2014	Grand Total Tax Bill FY 2014
Increases/(decreases)		\$585,408	\$ 100,000	\$486,279	\$1,171,687	\$(326,425)	\$ 176,300	\$ 1,021,562
Dollar Tax Impact		\$ 271	\$ 46	\$ 225	\$ 542	\$ (151)	\$ 84	\$ 475
% Tax Impact		2.4%	0.4%	2.0%	4.8%	-1.3%	0.7%	4.2%
Median Tax Bill	\$11,340				\$ 11,882			\$ 11,815

**9. Looking Forward**

The Finance Committee works closely with the Town, the Lincoln Public Schools, Lincoln-Sudbury Regional High School, the Capital Planning Committee and independent Boards to anticipate the Town’s future needs and to analyze the financial impact of these needs and various policy options for addressing them. The Town’s land use choices, including changes in the number and types of houses, have an impact on school enrollment and infrastructure requirements. The Town’s fiscal choices usually have an impact on the property tax. Although the budgets for FY ‘09 through FY ‘13 were, and the proposed FY ‘14 budget can be, funded without an operating override, overrides must be assumed possible in the future in order to meet ongoing service levels.

The committee draws upon the expertise of the Town’s very able professional staff to manage Lincoln’s finances cautiously and with flexibility in the midst of uncertainties that impact both revenues and expenditures. For example, state aid is dependent upon economic performance of the Commonwealth as a whole and is typically not certain until after the Town’s budget is in place. On the expenditure side, the share of funding for the high school is now calculated in two parts, each subject to a formula that could result in an increase or decrease in Lincoln’s assessment each year. Enrollment at the Lincoln School may be stabilizing after several years of decline. In addition, spending on school facilities in the near and longer term remains to be determined. The Town has already realized many of the available cost savings and efficiencies in other areas of expenditures, and future pressure could exceed anticipated growth in the Town’s revenues in subsequent years.

A current focus for the committee and the Town as a whole is addressing capital needs. In recent years, Lincoln has invested in significant projects including road reconstruction, renovation of the Town Offices, and land acquisition. As part of its expanded role under a bylaw passed at Town Meeting in March 2012, the Capital Planning Committee is developing a 25-year capital plan that will be reviewed and updated annually. In November 2012, a proposed K-8 school building project developed with and partially funded by the Massachusetts School Building Authority (MSBA) failed to garner the 2/3 majority required to pass Special Town Meeting. At the time this Finance Committee Report was written in mid-February 2013, the Lincoln Public Schools District had submitted a request to MSBA to allow the Town to proceed with an alternate design configuration of the K-8 school facility and maintain its place in the MSBA capital pipeline.

At the moment, the Town is relatively underinvested in major capital projects as compared to its spending on the operating budget. In FY '14, funding for capital projects, consisting of payments on outstanding debt approved at prior Town Meetings, is projected to be about 5.3% (5.8% including the proposed bonding for the library fire suppression system) of operating expenditures, up from a low of 1% in FY '10. Rating agency guidance suggests that funding for major capital projects should represent between 5 and 14% of operating expenditures. The committee will continue work with the Town and the Capital Planning Committee to plan for capital projects and to sequence capital expenditures so as to minimize year-to-year changes in payments for debt exclusion and the associated tax impact.

The Finance Committee will continue to place a high priority on maintaining adequate Emergency Reserves, working with the Town for expanded tax relief for those homeowners on limited or fixed incomes, and advocating for continued participation in the Community Preservation Act program.

### General Government

FY '12 Actual	FY '13 Budget	FY '14 Proposed
\$2,262,378	\$2,512,138	\$2,614,533

### General Information

General Government includes: Board of Selectman, Finance Committee, Town Offices, Legal Services, Reserve Fund, Assessors, Law Department, Town Clerk, Registrar of Voters, Conservation Commission, Planning Board, Board of Appeals, Town Report, and Town Buildings. The largest account is Town Offices, which includes personnel costs and administrative and financial department expenses.

### Key Issues

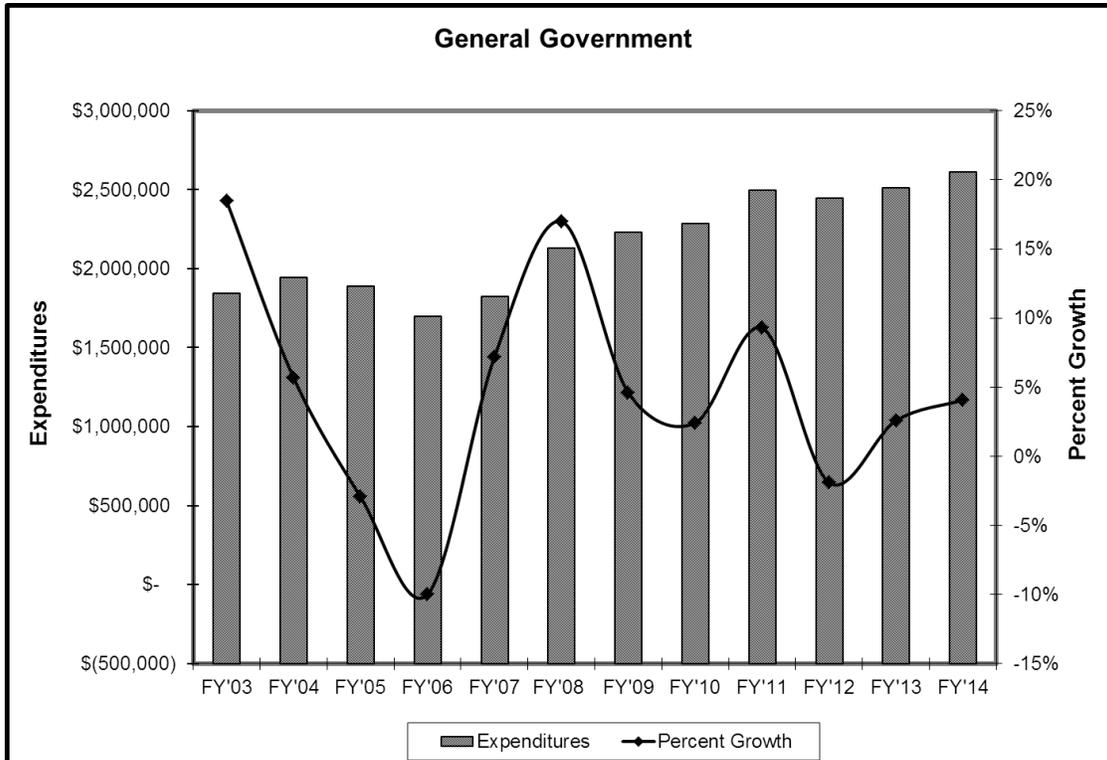
- The FY '14 budget includes approximately \$58,000 above the Finance Committee's 2.5% increase budget guideline to fund additional staff hours in the Town Clerk's Office, GIS system improvements, web coordinator services, professional development, and a mapping update for the Board of Assessors.
- The Reserve Fund is part of the General Fund, and is intended to cover extraordinary and unforeseen needs of the Town, the Lincoln Public Schools, and independent Boards. The

'14 budget provides \$350,000 for the Reserve Fund, which is the same level since FY '12. An additional allocation of \$100,000 historically included for snow plowing was transferred to the Snow and Ice budget in FY '12 and the Reserve Fund lowered by that amount.

- The town building account for FY '14 includes a contingency of \$24,000 for utility charges in this first full year that the newly-renovated Town Offices will be occupied.
- In the fall of 2012, the Town and its three unions reached agreement on new three year contracts covering FYs 13, 14 and 15. The agreements include a 2.5% cost of living adjustment for the upcoming fiscal year, comparable to increases granted by our neighboring towns. Health insurance plan design changes, implemented with the support of our employees, have generated \$1 million in savings over the past several years.

**Warrant Articles**

- Article 9, Town Offices furniture, fixtures, and equipment: \$217,183
- Article 9, IT Munis treasury module: \$9,000
- Article 9, IT Munis content manager module: \$29,100
- Article 9, IT Public Safety rack consolidation: \$9,000
- Article 9: IT annual PC replacements: \$30,000
- Article 13: Town Buildings annual buildings maintenance: \$43,495
- Article 20, Bright Light Award (bestowed on a volunteer or staff person whose efforts helped improve the quality of town services/programs or led to savings): \$500



## Public Safety

<b>FY '12 Actual</b>	<b>FY '13 Budget</b>	<b>FY '14 Proposed</b>
<b>\$3,273,770</b>	<b>\$3,390,353</b>	<b>\$3,482,427</b>

### General Information

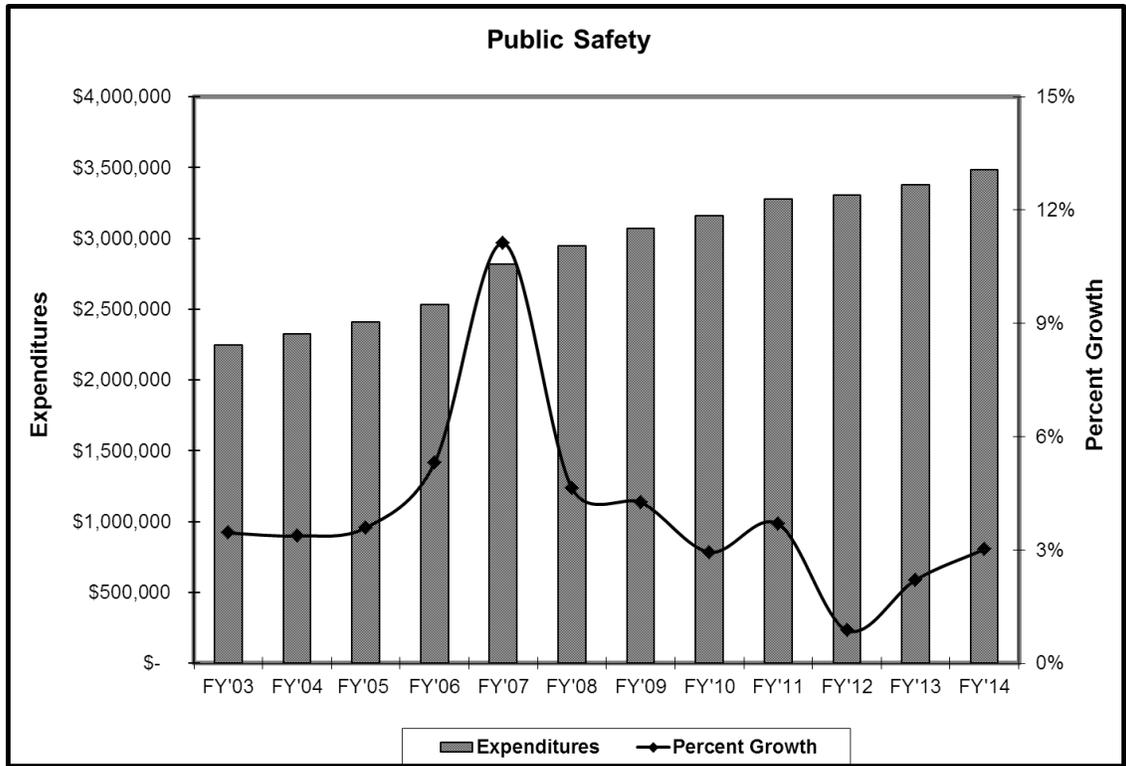
Public Safety includes the police department, the fire department, emergency medical services, the building department, the communications center, emergency management, and the dog officer.

### Key Issues

- The FY '14 budget is a level services budget. The budget retains current staffing, with no additional positions or expanded hours for part-time staff.
- In the fall of 2012, the Town and its three unions reached agreement on new three year contracts covering FYs 13, 14 and 15. The agreements include a 2.5% cost of living adjustment for the upcoming fiscal year, comparable to increases granted by our neighboring towns. Health insurance plan design changes, implemented with the support of our employees, have generated \$1 million in savings over the past several years.
- Last year we reported that the Police Department was working with several area towns, with the support of a nationally recognized consultant in the field, to explore the feasibility of regionalizing our public safety dispatch service. The report concluded that regionalization would not produce meaningful cost savings or improved service. The Police Department does plan to continue discussions and explorations with a smaller subset of towns.

### Warrant Articles

- Article 9, Fire Department refurbishment of Engine 1 – Phase 2: \$38,000
- Article 9, Fire Department fire alarm system upgrade: \$23,000
- Article 9, Police Department – 3 cruisers: \$74,240
- Article 9, Police Department/Communications Department – emergency medical dispatch software: \$19,500
- Article 9, Public Safety phone system: \$40,900



**Annual Town Report: Lincoln Police Department  
Executive Summary  
FY '14**

**Description**

Lincoln is not your typical town and we like to think that we're not your typical Police Department. We are a full service police department, staffed by 13 full-time officers (including the Chief), supported by 10 special police officers who assist with special events and traffic details, and one administrative assistant. We take great pride in our community-oriented approach which includes a focus beyond traditional law-enforcement activities and has us working in close partnership with other town and regional organizations to help meet the human and social services needs of our teens, families and seniors.

In addition to meeting the needs of the town's 6,000 residents, we respond to and support the needs of the numerous cultural, historic and nonprofit institutions that Lincoln proudly hosts. Lincoln's geography, located immediately adjacent to Route 128, bisected by Route 2, and with three other number highways running through it (i.e., Routes 117, 126 and 2A), create a volume and intensity of traffic management and safety challenges that is not typical of a town our size.

Similarly, there are only a handful of communities in Massachusetts that host major military installations. We enjoy an excellent working relationship with base leadership and our military

police counterparts at Hanscom Air Force Base. Our department responds to any incident on Base not involving Air Force personnel. Not to be confused with the Air Force, Massport operates the civil air terminal at Hanscom which also creates unique public safety challenges and demands.

Lastly, our scope of services includes meeting the mutual aid needs of the surrounding towns and several regional organizations with which we have formal reciprocal agreements. In times of need, these relationships give us access to specially trained people, specialized equipment, and rapid response capabilities.

### **Programs & Services**

1. Patrol Operations/Crime Prevention
2. Criminal Investigations/Court
3. Traffic Enforcement
4. Juvenile Officer
5. Special Services
6. Administrative Services

### **Regionalization**

We could not function effectively without the support and cooperation of our mutual aid partners in our neighboring towns, and without the specialized services provided by a number of regional organizations with whom we are closely affiliated. Several of our officers have received specialized training and are members of regional response teams, satisfying our obligation to help resource the teams.

### **FY '14 Budget**

The budget growth rate approved by the Finance Committee will allow the Police Department to maintain its current level of services and staffing. We thank the community for providing the resources required for us to perform our duties in an effective manner.

### **Accomplishments**

- *Dispatch Center Update* – With the support of capital funding from the town and a state grant, the department updated its dispatch equipment and provided training to all dispatchers to enable them to become certified Emergency Medical Dispatchers. This training and expertise allows our dispatchers to provide emergency medical advice via phone while the EMTs or paramedics are en route.
- *Traffic Monitoring* - The department has implemented a rigorous traffic monitoring program. Speeds and volumes are recorded at numerous locations around town. The data is reviewed by our Safety Officer who then makes shift supervisors aware of any trends or problem areas that would benefit from additional patrols/radar.
- *Governor's Highway Safety Program* - The department continues to be an active participant in the Governor Highway Safety Grants which allows for increased traffic enforcement for such initiatives as seatbelt safety, aggressive driving, and drink, drive you lose.

- *Policies & Procedures* - The department recently rewrote all of its policies and procedures and has initiated a process of regular review and updating for evolving best practices.
- *Professional Development & Specialized Training* – One officer is currently assigned to the NEMLEC RRT and SWAT Unit and has also become a certified defensive tactics instructor. A second officer recently became certified through the Federal Bureau of Investigation as a Forensic Sketch Artist. Three members of the department have recently attended a two week basic investigative school sponsored by Boston University School of Medicine and Forensic Science. Three members of the department have attended the Federal Bureau of Investigation Executive Leadership Training. An officer of the department recently received certification in Public Safety Management & Leadership through Suffolk University.
- *Regional Dispatch Study* – The Department recently participated in a study with seven area towns to evaluate the feasibility and the merits of sharing or regionalizing our emergency dispatch function. The study was undertaken with the support of a nationally recognized consulting firm, with funds provided by the Commonwealth. The study results indicated that regionalization would not produce desired savings or improved capabilities. The effort did, however, spawn interest among a smaller group of neighboring towns to continue discussions.

### **Challenges**

- Training of police officers has become challenging over the past few years due to budget cuts, the trend toward increased specialization in law enforcement, and cuts in state funding for training.
- Hanscom Air Force Base is a wonderful national and regional asset. It does important work for our national defense and is an important economic engine for the Commonwealth. All of the residents of Hanscom AFB reside in housing that is located within the boundaries of Lincoln. The military police are responsible for incidents involving Air Force personnel. The Lincoln Police Department is responsible for incidents involving the general public who visit or conduct business on base, and those base residents and visitors who are members of other branches of the military. We have experienced an increase in base-related activity as the number of non-Air Force personnel has increased.
- The department has pursued and been awarded several state grants for equipment. We've also received a number of generous gifts from Lincoln residents that have enabled us to acquire specialized equipment. Our challenge going forward will be to maintain, repair and replace this equipment when it reaches the end of its useful life. We are participating in the town-wide effort to develop a 25-year capital budget forecast and replacement schedule.

## **Benchmarking**

Thanks to the cooperation of our counterparts in Sudbury, Wayland and Weston, we've been able to compile extensive data that allows for reasonable comparisons of departments. There are anomalies in the data, some that have been identified and others that require further analysis, but some generalized conclusions can be reached:

1. **Comparability** – Although Lincoln's population is approximately half the average of the four towns, we have much in common with our neighbors. Our four towns are similar in terms of form of government, municipal service mix, wealth factors and development patterns. The communities we serve are quite similar therefore, it's not surprising that the services and programs our respective police departments provide, and the manner in which they're staffed and organized, is also quite similar.
2. **Staffing** – Our department staffs two police officers per shift, whereas our neighbors staff 3-5 officers per shift. Police staffing comparisons are normalized by measuring by the number of officers per 1000 residents. On this basis, Lincoln has the highest number of officers at 2.17, but only slightly more than Weston at 2.13. We suffer in this comparison from a lack of scalability. We are committed to a minimum of two officer shift staffing to ensure an adequate response capability and to ensure that our officers have in-town backup.
3. **Activity** – We are reluctant to draw any strong conclusions from the activity level data that has been compiled due to differences in the ways various police responses and activities may have been categorized. However, the scope of what our departments do and the overall volume of activity appears quite comparable. It is important to note that the Lincoln data does not include the calls and responses we provide to Hanscom Air Force Base. All Hanscom housing (750 units), and the main Hanscom gate, is located within the boundaries of Lincoln. The Lincoln Police Department is therefore responsible for responding to all calls except those involving Air Force personnel. Any incident involving civilian employees, the general public or members of the other military service branches require a response from our department. On average we respond to the Base approximately 200 – 300 times per year. The volume of calls is not terribly impactful but the number of arrests which result does strain local resources (i.e., making arrest, holding and prosecuting those charged, and conducting investigations).
4. **Budget** - It is only logical, given our population size, that Lincoln would have the smallest budget among the four departments. Municipal spending is normalized for comparison purposes by calculating the amount spent on a given service on a per capita basis. On a per capita basis, three of the four departments spend at a fairly comparable rate, with only Sudbury spending substantially below the average.

## Lincoln Public Schools

FY '12 Actual	FY '13 Budget	FY '14 Proposed
\$9,358,642	\$9,703,367	\$10,008,597

### General Information

The Lincoln Public School Committee operates the Lincoln Public Schools Pre-kindergarten to grade 8 programs at the Lincoln School on Bellfield Road and at the Hanscom Primary School and Hanscom Middle School located on Hanscom Air Force Base. The Committee's overarching goal is to maintain and improve educational programming and school facilities within the fiscal constraints established by the Lincoln Finance Committee and the contract with the Department of Defense to operate the Hanscom schools.

The FY '14 budget for the operation of the Lincoln School is within the 2.5% growth guideline established by the Finance Committee and is also supported by approximately \$1.1M in grants, fees and reimbursements. This level of support will provide the resources needed to maintain the existing program and make modest improvements in supports for students and teachers. The School Committee proposal to continue to operate the schools at Hanscom was accepted by the Department of Defense. This contract is beneficial to the district and provides funding for half the cost of central office operations, curriculum design and professional development. The value of the contract is between \$50M and \$65M, depending upon enrollment.

The School Committee and School Building Committee (SBC) worked with the Massachusetts School Building Authority (MSBA) to develop an educationally sound, fiscally responsible solution to the building needs of the Lincoln School. The SBC presented a Preferred Option proposal to the community for discussion and authorization to proceed as a ballot initiative in November 2012. The proposal did not receive the necessary two-thirds vote at the Special Town Meeting. The project cost for the renovation and additions proposed is \$49.9M with a 44.8% reimbursement from the MSBA for eligible costs. The SBC has embarked on a series of public discussions to explore possible next steps in developing a solution to the building needs of the Lincoln School.

The School Committee and administration are also working with the Department of Defense on the design and construction of a new Middle School for Hanscom. The total project cost is approximately \$39M and will serve 310 students in 85,000 square feet of new educational space. The federal government will fund the entire project; the project award is expected in May 2013. Planning for the design and replacement of the Primary School at Hanscom will continue in 2013.

The School Committee requested funds for several capital warrant initiatives in recognition of the need for continued maintenance and repair of the current Lincoln School pending the outcome of the SBC's effort, and in recognition of the capital replacement needs at the Hartwell Building. Cash capital in the amount of \$75,000 is recommended for continued preventive maintenance and classroom rehabilitation. These funds support routine maintenance for several smaller projects each year. Finally, the School Committee has proposed a warrant article to fund

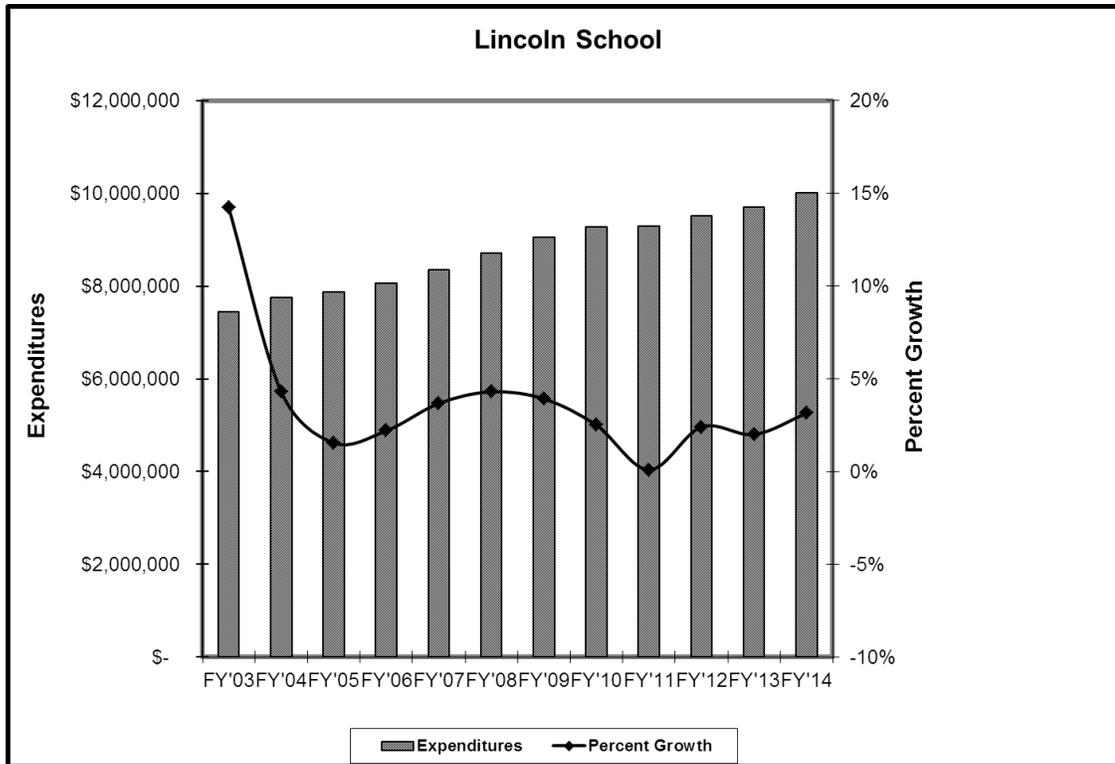
the architectural and engineering effort to develop a new project concept through the Schematic Design stage.

### **Key Issues**

- K – 8 Enrollment for the 2013-2014 school years is projected to remain relatively constant at 591 compared to 602 students enrolled on October 1, 2012. The number of classroom sections will remain the same (33 sections), however the number of sections at each grade will adjust to match the size of each cohort moving through the school. The Lincoln School will continue to enroll students from Boston through the METCO program. The projected enrollment of METCO students is 91.
- Personnel costs continue to represent about 76% of the Lincoln School's operating cost. The School Committee completed successful negotiations with the Lincoln Schools Secretarial Association and AFSCME Local 1703 (representing the custodians) last spring. Both the unions and School Committee recognized the fiscal climate and negotiated contracts that were sensitive to the budget conditions faced by the school district. This collaboration helped to make it possible to advance this year's program into next year and stay within the Finance Committee's guidelines.
- Special education costs remain essentially level, and receipts from special education circuit breaker and Medicaid reimbursements are factored into the FY '14 budget.
- Two major initiatives are underway related to the educational program. The new MA Educator Evaluation system is being piloted and will begin implementation in fall 2013. The statewide educator evaluation regulations require changes in the way administrators and teachers are evaluated and require multiple measures of student performance as one factor in evaluating an educator's job performance. The Lincoln School Committee is in the process of bargaining with the Lincoln Teacher's Association the terms of the evaluation system within the parameters of the regulations. The second initiative is the adoption of the *Common Core* curriculum in mathematics and English language arts. Work is in progress to revise Lincoln's Learning Expectations. The district is working on this realignment of core curriculum and is implementing a standards-based teaching, assessing and reporting initiative. New assessment and reporting systems have now been established for grades kindergarten through eighth grade.

### **Warrant Articles**

- Article 9, Replace main fire alarm panel: \$36,000
- Article 9, Increased security measures, Lincoln School: \$40,000
- Article 9, Replace wooden window curtain walls and insulate masonry walls, Hartwell Building Phase 1: \$105,000
- Article 10, Architectural and engineering design for the Lincoln School: \$400,000
- Article 12, Annual classroom rehabilitation and preventive maintenance program: \$75,000
- Article 19, Transfer Medicaid reimbursements into budget: \$36,000



**Annual Town Report: Lincoln Public Schools  
Executive Summary  
FY '14**

**I. Introduction**

The Lincoln Public School District serves a diverse student population in preschool through grade 8 with children from four communities: Lincoln residents; residents of the Hanscom Air Force Base; Boston families in the METCO Program; and school and town employees. The Lincoln school district differs from the neighboring school districts – it is smaller, it includes the schools on the Air force base, it has a relatively high level of economic and racial diversity. Nevertheless, comparisons with the neighboring districts -- Bedford, Concord, Lexington, Sudbury K-8, Wayland, and Weston – provide useful information about the profile and performance of our schools.

**II. District profile** [Note: Information provided is based on the 2011-2012 school year]

**Enrollment:** The 2011-2012 student enrollment was 1,149 students including 523 students at Hanscom Air Force Base and 626 students on the Lincoln campus. In addition, there were 126 preschool students attending programs at Hanscom Air Force Base and on the Lincoln campus.

Over the last ten years, the number of students in grades K-8 on the Lincoln campus has declined, from a peak of 732 in 2003-04. However, the 1<sup>st</sup> grade cohort in 2012-13 is notably larger than in 2011-12 (up to 69 from 58), and the number of Lincoln births in 2011 was 29, up

from 19 in 2009. These indicators, in addition to fewer students leaving the Lincoln public schools in the last three years, suggest that the trend of declining enrollment may be ending.

**Staffing:** Lincoln Public School salaries are comparable to our peer communities and reflect the high number of experienced, senior teachers. In 2011-12 we had 110 teachers with an average teacher salary of \$81,693 and starting salaries for those with a master's degree of \$58,000.

**Class Size:** The Lincoln Public Schools maintain a low average class size of 16.2, while our peer communities have, on average, a class size of 18.8.

**Diversity:** Lincoln has a longstanding commitment to the METCO program, and now enrolls 91 Boston residents at the Lincoln School through this program. In addition, Lincoln has the second highest level of low-income enrolment among the comparison communities.

**Per-pupil Expenditure:** The residents of Lincoln provide a high level of support to the public school district. The per-pupil expenditure in 2011 for the whole district was \$20,776.

As responsible stewards of Town funds, the school district aims to ensure that tax dollars are used effectively. The school administration and School Committee worked in 2012 to return almost \$200,000 from the school budget to the town. The Lincoln Public School District is committed to providing the community with a high quality educational experience that is a financial value. Our per-pupil costs are relatively high for the following reasons:

- Lincoln is a *small district* that does not benefit from economies of scale that a larger district obtains by spreading administrative costs across a larger number of students. Lincoln had only 1149 students K-8 in 2011 while the comparison districts have an average student population of 2429.
- Lincoln has enviably *small class sizes* and an unusually high level of *instructional assistant support and training*.
- Lincoln is a K-8 district, while most of our neighbors have a single school system to serve students through the 12<sup>th</sup> grade, which allows for further economies of scale.
- Lincoln provides a high level of *professional development and planning time* to teachers during Wednesday release days, weekly times for collaborative work with teams, summer work, and funds for conferences and courses. Teachers have at least 3 hours of planning time built into each week so they can prepare lessons, review and respond to assessments, connect with parents, and collaborate with colleagues.
- Lincoln's educational program is intentionally rich in "*specials*" including foreign language, science, art, music, and technology. These programs provide a broad and rich educational experience for students. Secondly, the provision of specials provides the opportunity for teams of teachers to collaborate. This results in better teaching and more engaged teachers.

### **III. Outcomes**

The Lincoln school district, with all the districts in the state, is developing outcome measures and performance benchmarks, an integral part of a new evaluation system for teachers and administrators that will take effect in 2013-14.

Because much of this effort is relatively new in Lincoln and statewide, the Lincoln Schools have

developed few consistent and reliable measures of student performance beyond MCAS. We think MCAS is *a useful* measure but not *the only useful* performance measure and we are working to identify other performance benchmarks for future years of the Annual Report.

**MCAS<sup>1</sup>:** First a note, Lincoln schools have a higher percentage of low-income students than any of our surrounding comparison districts other than Bedford. DESE notes that low-income students are a high-risk group and significant achievement gaps exist across the nation for such students. Thus, we have compared achievement at grade 8 when the Lincoln schools have had the greatest amount of time to make up for any early gaps in learning.

2012 MCAS scores for the Lincoln School show that 55% of our eighth grade students were advanced (the highest category) in math, a rank of #2 out of the seven comparison towns. In eighth grade English, 43% were advanced, and Lincoln was #3 out of 7, and in eighth grade Science 21% in Lincoln were advanced for a rank of #2 out of 7. The MCAS Student Growth Percentile (which compares the improvement in scores of students from one year to the next against their academic peers) indicates that the Lincoln school in 2012 had an eighth grade average SGP of 65 in English (better than almost two-thirds of their academic peers) and ranked #2 out of the 7 comparison towns and an eighth grade average SGP of 62 in Math, also ranked #2 out of the 7 comparison towns.

**Social and emotional learning:** The Lincoln Public Schools focus on educating the whole child, working on social/emotional development as well as more conventional academics. This social-emotional work positively affects a child's readiness to learn, but it is difficult to measure quantitatively. One example of the investment the district makes is providing training for all teachers in Responsive Classroom and Developmental Design. This investment has produced stronger class communities, increased student leadership, and students better able to concentrate on academics. School principals report a reduction in student discipline issues and a reduction in suspensions.

**Special Education:** In October, 2011, 88.4% of the LPS students in Special Education were in full inclusion programs. The average full inclusion rate for the six neighboring towns was 73.2%.

#### **IV. Achievements and Challenges**

Finally, we wanted to note some achievements over the past year (2011-12):

- We have moved to standards-based report cards for grades K-6 to reflect whether students have mastered the key concepts we expect to teach them; grades 7-8 are being addressed this year.
- We hired a new District superintendent, Dr. Rebecca McFall.

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<sup>1</sup> MCAS scores for Hanscom students are not included in the results provided. Because approximately one third of the Hanscom student population turns over every year, it is difficult to identify trends in the data that are not dependent on who the characteristics of students moving in and out of the district. That said, when data on Hanscom students who *have* been in the district for at least two years is analyzed, it shows that these students make faster progress as measured by MCAS that nearly 80% of their academic peers. This is demonstrated by the Student Growth Percentile provided by the MA Department of Elementary and Secondary Education (DESE).

- We integrated English standards with new nation-wide common core standards; we are aligning math standards with new nation-wide common core standards over the current year.
- We have undertaken significant innovation in use of technology in classrooms (on both campuses using Chromebooks and iPads).
- Experimentation with short-term goal-focused intervention plans around individual students to narrow persistent achievement gaps at the school.
- Aligned professional development around standards-based teaching, assessment and differentiation and increased teacher's aide skills in math and literacy.
- Student were provided leadership opportunities in Peer Mediation, the Model UN, the Great Eastern Music Festival, community service and civic engagement and Lincoln Schools hosted a district-wide conference on community service.
- We renegotiated new three-year contracts with teachers, custodians and school secretaries.
- We have supported the Feasibility study of a new Lincoln school building project and managed planning for new Hanscom Middle School (paid for by the federal government).

The big challenges facing us this year and next (2013-14)

- Facilities: 1) Addressing facility needs at the Lincoln Schools, either through a MSBA-funded project or through significant repair; 2) Managing a federally-paid Hanscom Middle School building project with the Department of Defense Education Activity (DODEA); and 3) continuing discussions with DODEA about future building plans for the Hanscom Primary school.
- Addressing state mandates: developing new teacher and administrator evaluation systems that include student performance and engagement.

**We welcome your feedback. For more information on the Lincoln schools including our budget, Annual report to town meeting, complete MCAS report, visit [Lincnet.org](http://Lincnet.org) or [DESE](http://DESE).**

Total Operating Budget • FY12  
Expense Summary  
26-Oct-12

Major areas of expense	Lincoln Town Appropriation	Lincoln Campus Other sources	Lincoln Campus Totals
Personnel			
• Teachers	5,533,204	458,271	5,991,475
• Paraprofessionals	255,263	230,287	485,550
• Secretaries	337,634		337,634
• IT support	143,906		143,906
• Maintenance & Custodians	416,892	37,884	454,776
• Food Service	19,490	78,614	98,104
• Administrators	746,796	38,663	785,459
• Personnel Benefits	1,998,857		1,998,857
Personnel subtotal	9,452,042	843,718	10,295,760
			-
			-
Instructional materials	396,681	8,534	405,215
Facilities & Maintenance	190,346		190,346
Utilities	342,763		342,763
General operating expenses	444,782	39,344	484,126
Food Service expenses	-	78,614	78,614
Transportation	530,887	189,708	720,595
Town-provided services	201,529		201,529
Other operating subtotal	2,106,988	316,200	2,423,188
			-
Improvement initiatives	-		-
totals	11,559,030	1,159,918	12,718,948

## Lincoln-Sudbury Regional High School

	<b>FY '12 Actual</b>	<b>FY '13 Final Assessment</b>	<b>FY '14 Proposed (Partial Restore)</b>
<b>Total Budget</b>	<b>\$27,136,348</b>	<b>\$28,221,084</b>	<b>\$30,914,139</b>
<b>Offsets*:</b>	<b>-3,253,974</b>	<b>-3,533,208</b>	<b>-2,905,904</b>
<b>Total Assessment:</b>	<b>23,882,374</b>	<b>24,687,877</b>	<b>28,008,235</b>
<b>Lincoln Share:</b>	<b>\$3,609,345</b>	<b>\$3,853,997</b>	<b>\$3,950,347</b>

\*Offsets do not include SBAB reimbursement on construction and premium offsets for the debt service

### General Information

The high school's FY '13 enrollment is 1,575. While this figure represents the lowest level since FY '06, an increase of 52 students to 1,627 in FY '14 (addition of 3.3%) is anticipated based on the current cohort of 8<sup>th</sup> grade students in both Lincoln and Sudbury. This elevated enrollment is projected to be sustained through FY '17.

Each town's share of the annual payment obligation to the high school ("assessment") consists of two portions. The first portion is a minimum contribution mandated by state law. The allocation of this portion between the two towns is determined by a wealth formula established under state law and updated annually. The second portion is the amount of funding above the minimum contribution. That portion is allocated based on a three-year rolling average that measures the town's relative number of students enrolled at the high school (as well as out-of-district special education and charter/choice school programs). Lincoln's share of the total assessment for FY '14 is estimated at 14.1% which represents a decrease of 1.5% from FY '13. The minimum contribution for Lincoln declined to 13.9% from 16.1%, while the three-year rolling average of enrollment dropped to 14.33% from 14.93%. Lincoln's total share has been in the 12-16% range for about the last 20 years.

The "Total Budget" shown in the above chart is the sum of the operating budget, which is subject to each town's respective Finance Committee guideline, and debt service, which is determined by the terms of the construction bonds. The "Offsets" are then subtracted to determine the "Total Assessment", and the "Lincoln Share" is then determined by the two-part apportionment ratio. "Offsets" include "reapportionment", which represents surplus funds from a given year that are

applied to reduce the assessment two years later (e.g., surplus funds from FY '12 would be available in FY '14).

The regional agreement requires that the high school's budget be the lowest budget approved by Lincoln or Sudbury. Both the Lincoln and Sudbury Finance Committees adopt annual budget guidelines that establish an allowable increase in spending for the upcoming year. As noted earlier in the Finance Committee Report, the Lincoln guideline is 2.5% for FY '14. This guideline is applied to the high school budget after first accounting for the cost of debt service, health and other insurance, and pension contributions. While Sudbury's guideline for FY '14 is 2.7%, the increase also applies to these specific costs. As a result, the Sudbury guideline for FY '14 is more restrictive.

The high school has outlined three alternate budget scenarios for FY '14:

- **Level Staffing:** maintains current staffing. According to high school administration, this scenario is educationally unsound because it would not meet the enrollment increase and would result in increased class sizes and reduced course offerings.
- **Level Service:** increases staff by 4.5 full-time equivalent (FTE) positions to address the enrollment increase.
- **Partial Restore:** increases staff by a total of 8.66 FTE positions to address the enrollment increase, lower class size, and increase curricula options.

The increase in Lincoln's assessment under the Finance Committee's budget guideline is sufficient to fund the Partial Restore scenario without an operating override. However, the Sudbury budget guideline provides funding for only the Level Staffing scenario without an operating override. The difference in the total assessment under these scenarios is up to \$779,047, which represents the variance between the Partial Restore and Level Staffing scenarios. Lincoln's share of this difference is \$111,638.

Two key variables in the high school's expenditures are trending favorably for FY '14. The cost of special education out-of-district placements had grown significantly in recent years, as the number of placements increased from 34 in FY '10 to an estimated 63 in FY '13. During this time, the cost net of offsets and reimbursements rose from \$2.4 million to \$4.1 million. For FY '14, the high school projects that both the number and expense of out-of-district placements will stabilize at levels close to the FY '13 figures, even accounting for the additional enrollment. Additionally, any increases in health care costs are expected to be nominal based on level or slightly lower health insurance rates for the coming year.

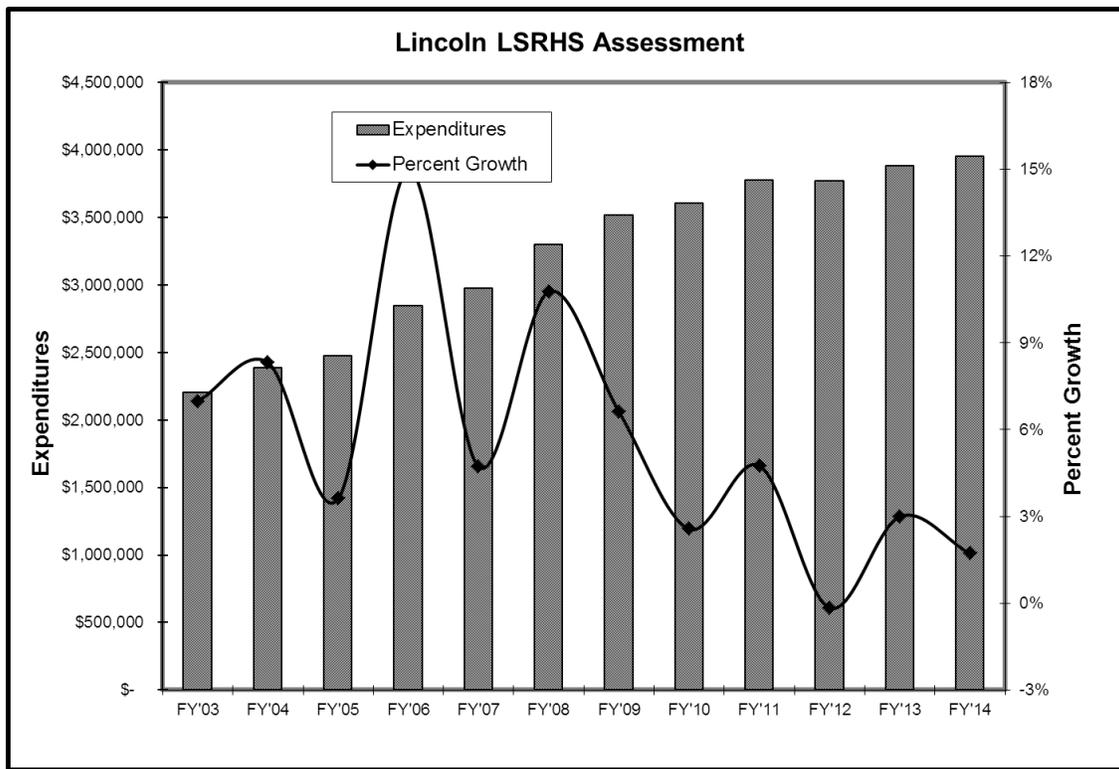
At the time this Finance Committee report was written, several significant assumptions in the FY '14 budget remained unresolved and could impact the ultimate assessment for Lincoln. The high school has voted to not apply reapportionment to the FY '14 budget, which would have the effect of increasing the assessment to the towns unless the reapportionment is used to lower the cost of the operating budget. The Finance Committees of Lincoln and Sudbury would need to approve this action in order for it to be implemented. If no portion of the amount of reapportionment is

provided to the towns, the cost to Lincoln would be \$60,953. In addition, compensation costs are not finalized due to ongoing collective bargaining negotiations with the teachers. Nevertheless, the high school has included an amount in the budget scenarios it believes is sufficient to cover the full cost, including a cost of living increase. Finally, the high school has included an amount of Chapter 70 state aid for FY '14 that is the same as in FY '13. The Governor has proposed that the state fully fund its share of local education costs under the Education Reform Act of 1993. If this proposal were passed, the amount of total offsets would be greater by \$334,218, which equates to a savings of \$47,058 to Lincoln.

Despite uncertainties, it is likely that some amount of funding for the high school that is available under the Lincoln Finance Committee guideline will not be required for spending in FY '14. The committee recommends that any allocation to the high school that is not required to fund its final budget be appropriated to the Town's Stabilization Fund to use for needs in subsequent years.

### **Key Issues**

- While Lincoln's budget appropriation would cover the highest level of funding requested by the high school without an operating override, Sudbury would require an operating override to meet more than the lowest cost of the three alternate budget scenarios.
- As the current combined eighth grade cohort in Lincoln and Sudbury moves to the high school next fall, enrollment is expected to increase by 52 students, or 3.3%, to the highest level since FY '09.
- The high school has voted to not apply reapportionment to the FY '14 budget, which would increase the towns' assessments unless the funds are used to lower the operating budget. Approval is still required from the Lincoln and Sudbury Finance Committees.
- The high school budget assumes the same amount of state aid as in FY '13. This amount may be boosted, however, by the Governor's proposal to fully fund the state's share of local education funding under the Education Reform Act of 1993. A higher amount would lower Lincoln's assessment.
- The high school is currently negotiating a teacher's union contract effective for FY '13 - '15. The proposed budget for FY '14 is expected to be sufficient to accommodate the results of those negotiations.
- Special education out-of-district placement costs are expected to stabilize for FY '14, but continue to require an increased share of the annual budget.
- Health insurance for both active employees and retirees is obtained through Minuteman Nashoba Health Group, a purchasing group coalition. Flat or reduced rates have been negotiated and are effective for FY '14.
- Lincoln's share of debt service on bonds issued to construct the high school will decrease by approximately \$14,000 in FY '14 and by over \$200,000 in FY '15.
- The "Total Budget" includes items not normally found in local school budgets, such as health insurance, other insurance and other employee benefit expenses. Growth in these non-discretionary costs can exert pressure on the discretionary aspects of the budget.
- The high school continues to examine information technology needs and how its capital needs in general might be incorporated into each town's capital planning process.



**Annual Town Report: Lincoln-Sudbury Regional High School  
Executive Summary  
FY '14**

**I. Introduction**

The Lincoln-Sudbury Regional High School serves students from the towns of Lincoln and Sudbury, which have a long history of support for public education. The high school is comprised of students from the PreK-8 feeder districts from the two towns, and participates in a voluntary school integration program, the Metropolitan Council for Educational Opportunity (METCO). This report compares Lincoln-Sudbury to neighboring and peer districts, including Acton-Boxborough, Bedford, Concord-Carlisle, Lexington, Newton, Wayland, Wellesley, and Weston. Where appropriate, this report makes comparisons between the regional school district and its feeder districts and/or outcomes of students from each feeder district.

**II. District profile** [Note: Comparative information provided is based on the latest data on <http://profiles.doe.mass.edu>. Whenever possible data from 2011-2012 school year is used.]

**Enrollment:** The 2011-2012 student enrollment was 1,600 students. This included 216 students from Lincoln, 1,278 students from Sudbury, 92 students through the METCO program, and 14 children of staff from the Lincoln Public Schools, Sudbury Public Schools, or Lincoln-Sudbury.

Over the last ten years, there was a notable increase in enrollment. The high school has 223 more students (a 16% increase) than a decade before. The percent increase in enrollment of students from Lincoln (13.9%) and Sudbury (14.7%) was similar during this time period.

During the past decade, the enrollment peaked during the 2008-09 school year at 1,640 and has declined gradually. The school is expected to have a second enrollment spike in 2013-14, at 1,627 students, with enrollment gradually declining from that point for the foreseeable future.

The percentage of the 8<sup>th</sup> grade cohort, who subsequently enroll at Lincoln-Sudbury, is greater for Sudbury than for Lincoln. On average over the past decade, 78.5% of the Lincoln 8<sup>th</sup> grade cohort enroll at Lincoln-Sudbury, compared to 94.9% of Sudbury 8<sup>th</sup> graders. This percentage shows annual fluctuations for both communities that can be positively correlated to the opening of the new high school and negatively correlated to teacher layoffs.

**Class Size:** Lincoln-Sudbury has an average class size of 20.5, which is generally higher than most of our peer communities. Only Acton-Boxborough (20.6) and Sudbury Public (21.1) have higher class sizes. Most Lincoln-Sudbury students experience class sizes of 24-28 in their academic subjects, which is higher than educationally ideal. Increasingly more classes are filled beyond the designed room capacity of 28 for classrooms and 24 for science labs.

Because the high school was not fiscally able to hire teachers at a rate to meet rapidly increasing student growth at the turn of the millennium and because of further staff layoffs in recent years, the ratio of students to teachers (and counselors) has increased from 10.9 in 2002-03 to 13.4 a decade later. Current student:teacher ratios at Lincoln-Sudbury fall in the middle of those of our peer communities.

**Diversity:** Lincoln-Sudbury has a longstanding commitment to the METCO program. Ninety-two Boston residents are enrolled through this program, which is largely responsible for providing the racial and cultural diversity in our classrooms. Lincoln-Sudbury has the second largest METCO program in proportion to total enrollment – second only to Lincoln Public Schools. Our Boston residents represent 5.8% of the high school's enrollment. Lincoln-Sudbury also has one of the lowest percentages of limited English proficient students within our peer communities.

**Special Education:** At the high school level, most students with Individual Education Plans (IEPs) receiving Special Education services do so in Lincoln-Sudbury's Learning Center. The services students receive in the Learning Center are specified by their IEP. These students are fully included in regular education classes – one of the blocks in their schedule is dedicated for receiving IEP services.

The percentage of Lincoln-Sudbury students identified with a learning disability and receiving Special Education services is generally higher than that of our peer districts. In 2011-12, 18.8% of Lincoln-Sudbury students were receiving Special Education services – only Newton (20.2%) and Wayland (19.4%) had higher proportions of students identified with learning disabilities. The number of students on IEPs is in part a function of the feeder PreK-8 districts' identification

of students with disabilities. Sudbury Public Schools is placing students on IEPs 33% more frequently than Lincoln Public Schools – 13.6% vs. 10.2%.

**Social and Emotional Learning:** Lincoln-Sudbury places special emphasis on two of its Core Values – respect for human differences and fostering caring and cooperative relationships. Our Wellness program and Guidance curriculum aim at educating the whole child. We additionally support these Core Values through programs like Peer Mediation, Mentors in Violence Prevention, the Life of a Warrior, and other opportunities to develop the leadership potential of students and in encouraging student connectedness with adults in the building. Through these efforts, Lincoln-Sudbury has a positive school climate that supports students’ ability to focus on academic success. Our administrative team also tracks and reports on discipline issues and works closely with public safety officials.

**Staffing:** Lincoln-Sudbury salaries are comparable to our peer communities and reflect a high number of experienced teachers who continually strive for personal and professional growth by enriching themselves through graduate studies. In 2011-12 we had 119.8 teachers with an average teacher salary of \$82,985. Starting salaries for teachers with a master’s degree was \$46,830.

**Per-pupil Expenditure:** The residents of Lincoln and Sudbury provide a high level of support to their regional high school. In turn, Lincoln-Sudbury provides a high quality educational experience to its students at a fiscally responsible per pupil expenditure. While the tax revenue and override decisions in Sudbury have limited the high school’s fiscal growth in recent years, the high school’s \$16,375 per pupil expenditure in 2011 falls squarely within the average per pupil expenditure of our peer districts (\$16,584). The high school’s 2011 per-pupil expenditure is less than Lincoln Public’s district per pupil expenditure of \$20,776, but is higher than Sudbury Public School’s spending of \$12,359.

Lincoln-Sudbury aims to operate efficiently and ensure that tax dollars are used effectively. The school administration and School Committee have been exploring a solar energy project that will allow the high school to save substantially on energy costs for years to come. The school has been working with various user groups to enlist community support and funds to replace lighting on the stadium field. The high school has also been expanding support for students “in district” by adding Language-Based Learning Disabilities programming and enhancing its alternative program ACE in order to retain more students and decrease the need for out-of-district placements.

### **III. Outcomes**

Lincoln-Sudbury uses data from course grades and placement, MCAS, AP, SAT, and ACT exams to track the overall performance of our educational program. We will also be developing outcome measures and performance benchmarks as part of the new evaluation system for teachers and administrators that will take effect in 2013-14.

**MCAS:** Students take the MCAS exams in 8<sup>th</sup> grade and again in 10<sup>th</sup> grade. 2012 MCAS scores for 10<sup>th</sup> graders show that 84% of our tenth grade students were advanced (the highest category) in math, a rank of #3 out of the eleven comparison peer high schools. In 10<sup>th</sup> grade English, 72%

were advanced, placing Lincoln-Sudbury #2 out of our 11 peer community high schools. In science, only 39% of Lincoln-Sudbury students were advanced for a rank of only #10 out of 11 peers. Peer districts with additional class time for laboratory sciences had more students scoring advanced on the Science MCAS.

The MCAS Student Growth Percentile (which compares the improvement in scores of students from one year to the next against their academic peers) indicates that Lincoln-Sudbury in 2012 had 10<sup>th</sup> grade average SGP of 56 in English (in the top half of their academic peers) and ranked #5 out of the 11 comparison high schools and 10<sup>th</sup> grade average SGP of 60 in Math, which ranked #4 out of the 11 comparable schools.

In 2010, there was a negligible difference in the performance of 8<sup>th</sup> grades from our feeder middle schools on their 8<sup>th</sup> grade English, Math, and Science MCAS exams. Two years later, a significant number of these 8<sup>th</sup> graders moved from the category of proficient to advanced on their 10<sup>th</sup> grade MCAS exams.

The high school has experienced budgetary challenges since the 2007-2008 school year and laid off over 7 FTE of teachers (5.5% of the faculty) at a time when enrollment was high but relatively flat. The reduction in staffing increased teacher load and class sizes. There is no indication that the staffing reduction has decreased MCAS performance. In fact, the trend over the past five years shows a progressive increase in Lincoln-Sudbury 10<sup>th</sup> graders receiving advanced scores on English and Math MCAS. English advanced scores increased from 38% to 72% and Math from 67% to 84% during the past five years.

**SAT & ACT:** SAT and ACT tests are measures of academic readiness for college studies. In 2012 Lincoln-Sudbury had a combined SAT median of 1782, with SAT media in Reading of 583, Writing 579, and Math 620. On the ACT, Lincoln-Sudbury had a composite median of 26, with media in English of 25, Math of 27, Reading 27, Science 25, and Writing 25.

Massachusetts does not list online ACT information for inter-district comparisons, but the information does exist for SAT exams. Within our peer high schools, Lincoln-Sudbury has the second to lowest mean combined SAT scores. Lincoln-Sudbury's SAT combined mean in 2012 was 1782, nearly 100 points below the peer school with the highest combined mean.

**Advanced Placement (AP):** Lincoln-Sudbury, like Concord-Carlisle, does not have a full AP program across all academic disciplines. This does not mean that the high school does not provide a rigorous academic program across the disciplines. Many of high-level courses taught at Lincoln-Sudbury during 11<sup>th</sup> and 12<sup>th</sup> grades rival those taught in liberal arts colleges. While not tied to the AP curriculum nor labeled as AP courses, many upper-level courses at Lincoln-Sudbury provide both AP rigor and find students feeling prepared for AP exams in a variety of subjects.

Many of our peer high schools offer more AP courses and subsequently have more students taking AP exams. For the Class of 2012, Lincoln-Sudbury ranked 9<sup>th</sup> out of 11 peer schools for the percent of each graduating cohort taking at least one AP exam while in high school. Scores on AP exams over 3 are considered by the College Board as predictive of college success and

college graduation. 92.6% of Lincoln-Sudbury students taking AP tests received 3 or higher on their exams. Lincoln-Sudbury ranked 7<sup>th</sup> out of 11 peer schools for percentage of AP tests scored 3 or higher.

**High School Placement and Grades:** There is no difference in outcomes at Lincoln-Sudbury based on the feeder PreK-8 district a student attended. This statement is true across all academic areas, English, Math, Science, History, and World Languages. There is no difference in Lincoln and Sudbury students when looking at the preparedness of 9<sup>th</sup> graders for upper-level classes, in the grades students receive, the GPA students earn over their years in high school, the MCAS, SAT, and ACT standardized test scores received, or the percentage of 12<sup>th</sup> graders finishing in upper-level classes. From every analysis run, the high school's two feeder districts equally prepare students for the rigors of Lincoln-Sudbury and equally position them for strong outcomes.

**METCO Outcomes:** Despite many of our METCO students attending school in Lincoln or Sudbury since early grade school, a significant achievement gap exists between METCO students and their resident peers. METCO students are largely not enrolled in our highest levels of Math or Science and are significantly underrepresented in our highest levels of English, History, and Language classes. The median grade realized by METCO students in these highest-level courses is significantly lower than that of their suburban resident classmates, generally B- vs. B+. This difference in median course grade ultimately impacts the Grade Point Average (GPA) of our Boston students. METCO seniors of the Class of 2012 had a median GPA of 2.17 compared to an average GPA of approximately 3.18 for students residing in Lincoln and Sudbury. Despite the achievement gap while at Lincoln-Sudbury, our METCO students are well prepared for college. Based on 2011 data from the state, 63% of Lincoln-Sudbury METCO students attended 4-year colleges compared to 42% of students from Boston Public Schools and the 58% Massachusetts state average.

**Post High School:** The dropout rate at Lincoln-Sudbury is negligible. While all of our peer communities graduate students at high rates, Lincoln-Sudbury has one of the highest 4-year adjusted graduation rates (based on the percent of the initial class graduating in four years) and had a 5-year adjusted graduation rate for the Class of 2010 of 100%. These graduation rates have been sustained over time.

Lincoln-Sudbury, like our peer communities, sends the majority of its graduates off to college. The Class of 2010 saw 88% heading to 4-year colleges and 4% to 2-year colleges. These high levels of college attendance are similar to our peer communities.

**College Placement:** In 2012, 386 seniors sent out 3,447 applications to 402 different colleges. 124 of these applications were Early Decision and 683 were Early Action. The average Lincoln-Sudbury senior applies to significantly more colleges than the typical student in New England – 8.9 colleges for Lincoln-Sudbury seniors vs. 5.1 reported by the Common Application. This discrepancy skews an interpretation of college admission success.

In 2012, the colleges that Lincoln-Sudbury seniors applied to most frequently were UMass Amherst (158 applicants), Northeastern (88), University of Vermont (85), University of New

Hampshire (75), UConn (63), Boston University (61), Boston College (44), Tufts (43), Quinnipiac (38), and UMass Dartmouth (31).

The College Board ranks schools, from Most Competitive to Less Competitive, on how selective the school is for admissions. Students typically apply to a few “safety” schools at which they have a high probability of gaining acceptance and may apply to a couple of “reach” schools. Lincoln-Sudbury students each find a college appropriately suited for their needs, but apply to many “reach” schools in the process. Despite so many students applying to “reach” schools, Lincoln-Sudbury students had acceptance rates at Most Competitive, Very Competitive, Somewhat Competitive, and Less Competitive that on average met or exceeded the national acceptance rates at the colleges.

#### **IV. Achievements and Challenges**

Some achievements over the past year (2011-12):

- Explored bringing a renewable energy initiative to the high school
- Hired a new Business Manager, who is currently updating the school’s financial systems and procedures to ensure the high school continues to be a good steward of taxpayer dollars
- Received grants from the Codman Trust and Sudbury Foundation to provide professional development for all Lincoln-Sudbury teachers to improve their ability to meet the needs of a heterogeneous group of learners, particularly those with Language-Based Learning Disabilities
- Developed a new Alternative Program (ACE) and Language-Based Disabilities Program to better support at-risk students within the district
- Hired an interim Director of Student Services, who has helped reduce the rising flow of students to out-of-district placements
- Negotiated with our employees to reduce the rising cost of health insurance by restructuring health plans to mirror those offered by Massachusetts’ Group Insurance Commission (GIC).
- Began negotiations toward a three-year contract with teachers aimed at retaining excellent teachers, controlling costs, and positioning the district to hire additional teachers

The big challenges facing us this year and next (2013-14)

- Concluding contract negotiations with employees
- Moving forward with a capital project, which is desperately needed to update the school’s computer technology infrastructure in order to support learning and teaching for next decade
- Developing an advisory system or systematic adult-student connections to meet the NEASC accreditation standard
- Developing new teacher and administrator evaluation systems that include measures of student performance as part of new state mandates

**We welcome your feedback. For more information on the Lincoln-Sudbury Regional High School, including the full 2012 Annual Performance Report, with comparative data and graphics, visit <http://lsrhs.net>.**

## Minuteman Career and Technical High School

	<b>FY '12 Actual</b>	<b>FY '13 Budget</b>	<b>FY '14 Proposed</b>
<b>Total District Budget</b>	<b>\$16,435,473</b>	<b>\$17,251,473</b>	<b>\$18,547,098</b>
<b>Lincoln's Assessment</b>	<b>\$66,855</b>	<b>\$95,122</b>	<b>\$99,011</b>

### General Information

Minuteman is a four year career and technical high school serving 16 member municipalities: Acton, Arlington, Belmont, Bolton, Boxborough, Carlisle, Concord, Dover, Lancaster, Lexington, Lincoln, Needham, Stow, Sudbury, Wayland, and Weston, comprising the Minuteman Regional Vocational School District. The school provides over 20 career and technical programs and rigorous academics, as well as a variety of part-time, after-school, middle school, community college programs and the Technical Institute, a career development program for adults.

The District is funded by a combination of assessments formats municipal members, revenue from state and federal reimbursements, and tuition payments from non-member towns for their own enrolled students. Assessment of members is based primarily on the respective proportion of their students attending Minutemen to the total of all such students from member towns.

### Budget, Enrollment, and Assessments

The proposed Minuteman Fiscal Year 2014 (FY14) District Budget of about \$18,547,098 shows an increase of 7.5% over the previous FY13 actual of \$17,251,473. Salaries and employee benefits account for 71.2% of FY '14, with 7.1% and 7.4% for transportation and capital/debt respectively.

This level service budget will accommodate a greater number of students in the 2013-2014 school year. As the class of 2013 graduates, the incoming freshman class will add at least 70 new students to the overall high school population.

The total number of students enrolled at Minuteman as of October 1, 2012 was 739, of which 401 or 54% came from the 16 member towns and 338 from non-member municipalities. Fifty-six percent of the total budget, or \$10,437,697, is the amount to be assessed from member municipalities. Lincoln's share of this assessment is \$99,011 or 0.9% of the total. Total enrollment from Lincoln is 3 students.

In addition to the student enrollment increase, significant capital repairs are required to extend the life of the roof and address areas of the facility that can no longer be disregarded even as an MSBA building renovation project process continues into its fifth year. The New England Association of School and Colleges (NEASC) has put Minuteman on warning status for failing to make progress on the facilities standard. These and other unmet needs for capital equipment in the popular CTE program areas and are to be addressed in this budget.

Despite these cost drivers, the assessments to member towns are increased by only 3.8%. The proposed operating budget reflects an overall increase in expenditures of 4.7% over FY '13. This

increase is due to required staffing, the teachers' contract increase of 2% plus steps, and increases in health insurance. However, this FY '14 proposed budget is only 6% higher than the budget submitted 5 years ago.

Enrollments have seen steady increases, while the faculty and staff have been down-sized. In order to provide a high quality career and technical education Minuteman must now strategically add staffing where the need is clear.

The economic recovery in the Commonwealth is tenuous, but appears to be steady. Chapter 70 aid is anticipated to be level funded. Transportation aid is assumed to be level funded as well. Although these levels of aid may improve, this budget assumes level funding from state resources and a reduction in our federal grant resources.

### **Regional Agreement Change and District Restructuring**

Minuteman has led in the creation of and is actively working on the District Sustainability Grant (DSG) that addresses significant impediments to the school building renovation program currently underway under the auspices of the MSBA. The building program was initiated with the \$724,000 District feasibility study in 2010 whose cost was apportioned among the District members.

These impediments involve complex issues regarding projected enrollments for the building renovation, the apportionment of the relevant capital costs among member and non-member municipalities, and the mismatch of non-member student tuition and member apportionments.

There is real concern that member municipalities are subsidizing non-members because the state-imposed cap on student tuition is significantly lower than the actual per student cost apportioned among the members. In addition, there is no provision enabling non-members to contribute to capital costs. Solution of these often-conflicting issues is further constrained by the original Regional Agreement, which requires unanimous approval of any significant changes by all 16 member municipalities.

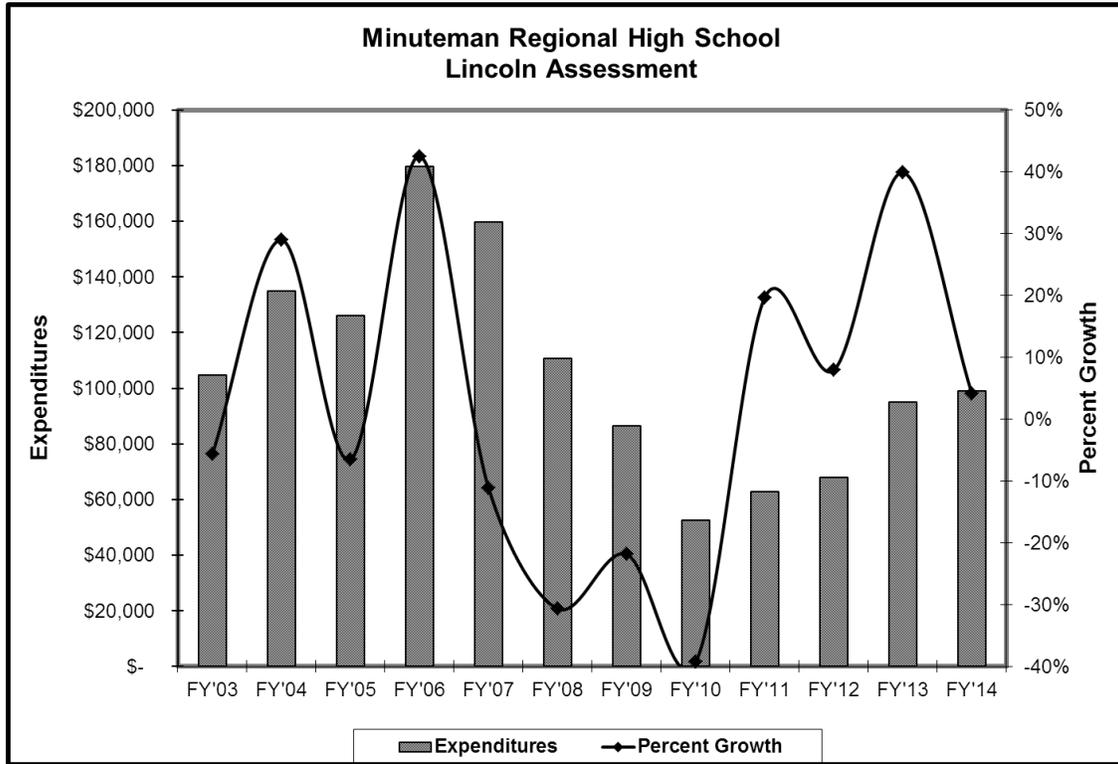
The \$50,000 DSG from the Department of Elementary and Secondary Education will create a process whereby the Regional Agreement can be amended and the District be restructured to allow new cities as well as towns to join the District, to enable existing members to decide to remain or to exit the District under favorable terms, to develop a resolution to the capital apportionment questions, and to strengthen Minuteman's Technical Institute.

To fulfill the DSG, the District has contracted with the Massachusetts Association of Regional Schools (MARS) to generate the data needed and to provide the means for informing the public and both member and non-member municipalities of the costs and benefits of joining the District. The DSG report is due on July 31, 2013.

Minuteman is also promoting and supporting legislation (Senate Docket 1052) that would increase current state-wide MSBA facilities grants by 10% for regional academic schools and 20% for regional vocational technical schools.

**Warrant Articles**

- None



**Public Works and Facilities**

FY '12 Actual	FY '13 Budget	FY '14 Proposed
\$1,354,919	\$1,508,392	\$1,534,214

**General Information**

Public Works & Facilities includes Engineering & Consulting, DPW Operation & Maintenance, Snow & Ice Control, Street Lighting, Tree Warden, Building Maintenance, Rubbish Removal, Transfer Station and Cemetery.

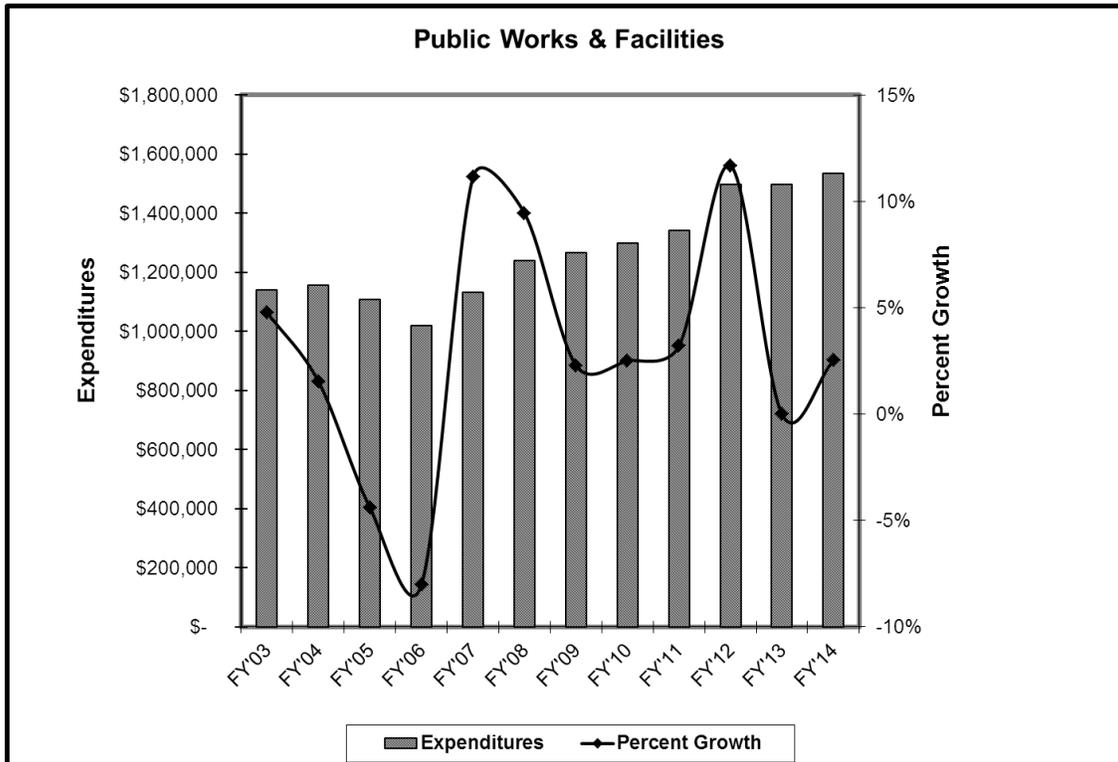
**Key Issues**

- The FY '14 budget is essentially a level services budget. The budget does include funding (\$22,500) for new initiatives – over and above the Finance Committee’s 2.5% budget guideline. The additional amount funds a second attendant at the Transfer Station and increased spending on vehicle maintenance.
- The FY '14 budget incorporates a transfer of \$36,000 associated with mowing from the Department of Public Works to the Recreation Department.

- Following approval in FY '09, the Town began to spend \$5.5 million to repair the town's major roadways. Phase I roads (i.e., Bedford Road North, Trapelo Road, Baker Bridge Road, Sandy Pond Road and Route 126) were completed in the fall of 2009. Phase II roads (i.e., Lincoln Road, Bedford Road and Route 117) were completed in 2011. The Superintendent is in the process of developing an inventory and prioritized list of secondary and neighborhood roads that require repaving. The FY '14 budget does not include any additional funds for roadway repaving.
- Lincoln receives Chapter 90 funds from the state each year, typically about \$200,000 depending on the state budget. These funds are typically used to resurface secondary roads.
- In the fall of 2012, the Town and its three unions reached agreement on new three year contracts covering FYs 13, 14 and 15. The agreements include a 2.5% cost of living adjustment for the upcoming fiscal year, comparable to increases granted by our neighboring towns. Health insurance plan design changes, implemented with the support of our employees, have generated \$1 million in savings over the past several years.

**Warrant Articles**

- Article 9, DPW Superintendent hybrid SUV purchase: \$35,000
- Article 9, DPW lightning protection: \$22,775
- Article 18, Chapter 90 appropriation for roads. Funds provided by the Commonwealth.



## Human Services

FY '12 Actual	FY '13 Budget	FY '14 Proposed
<b>\$167,540</b>	<b>\$190,971</b>	<b>\$196,057</b>

### General Information

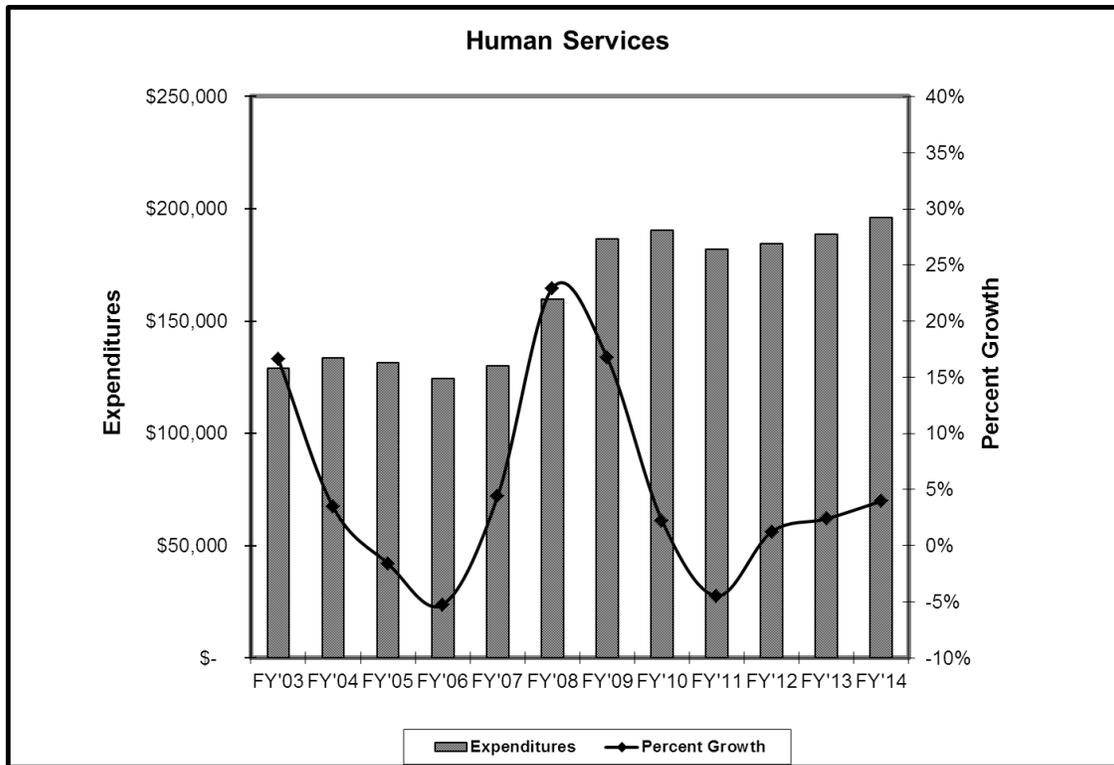
Human Services covers a broad range of programs. It includes the Board of Health, the Council on Aging, Veteran's Services, the Housing Commission, and the Minuteman Home Care Membership. The Council on Aging is the largest component. Lincoln has an agreement with Concord that provides for inspection services and health-related technical support.

### Key Issues

- The FY '14 budget is a level-services budget. There is no change in staffing.
- Board of Health services are provided through an inter-town agreement with the Town of Concord.
- The budget includes \$19,000 for veteran's benefits, an amount sufficient to cover the cost of one twelve-month claim. The state reimburses 75% of town expenditures for Veterans services, so the net cost to the town of such a claim would be \$4,500. The budget also includes \$1,000 as a stipend for the Veterans Agent.
- The Warrant includes an article that proposes to establish a separate revolving account for annual revenues paid by Codman Farm Inc., for the lease of the Codman Farmhouse. The lease payments are invested back into maintenance of the farmhouse. The lease payments are currently deposited into an affordable housing revolving fund. The intent is to separate these funds.
- The Council on Aging participated in a study to determine the desirability and feasibility of creating a Community Center, potentially in partnership with the Parks & Recreation Department. The Selectmen plan to continue to discuss the matter once the Town has decided on a plan for the Lincoln School Campus.

### Warrant Articles

- Article 6, Senior Tax Work-off Program renewal: \$30,000
- Article 7, Veterans Tax Work-Off Program – accept state statute to establish: \$5,000
- Article 21, Establish Codman Farm revolving account: \$25,000



### Recreation, Conservation, Celebrations and Pierce House

	<b>FY '12 Actual</b>	<b>FY '13 Budget</b>	<b>FY '14 Proposed</b>
<b>Recreation</b>	<b>\$361,730</b>	<b>\$389,119</b>	<b>\$433,804</b>
<b>Conservation</b>	<b>\$86,205</b>	<b>\$87,296</b>	<b>\$90,280</b>
<b>Celebrations</b>	<b>\$6,940</b>	<b>\$23,425</b>	<b>\$24,000</b>
<b>Pierce House</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>

### General Information

A six member Parks and Recreation Committee, half elected and half appointed by the Board of Selectmen, oversees the Parks and Recreation Department. Staffed by a director and assistant director, the department provides a range of recreational activities for citizens of all ages. It manages all of the Town's recreational facilities, including the tennis courts, playgrounds, playing fields and the Codman Pool. The department also operates a children's summer camp and schedules use of facilities at the Lincoln School campus for after-hours activities.

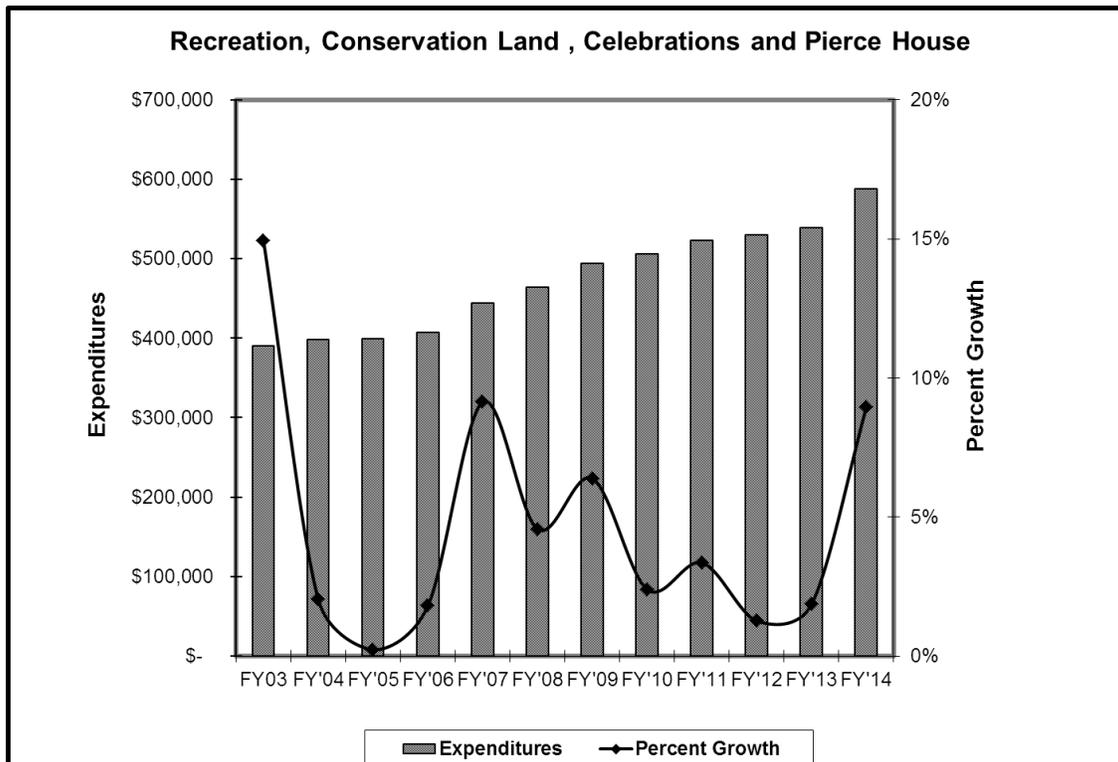
Effective in 2007, the Parks and Recreation Department assumed responsibility for organizing town celebrations, including Memorial Day, all July Fourth festivities, and the Pierce Park Summer Concert Series. The conservation land budget includes expenses for the maintenance and recreational use of conservation land. Since FY '07, personnel costs for the Pierce House have been included in this category.

Key Issues

- The FY '14 budget incorporates a transfer of \$36,000 associated with mowing from the Department of Public Works to the Recreation Department; otherwise, the FY 14 budget maintains the current level of services, programs and staff.
- The Parks and Recreation Department continues to recover approximately 90% of its costs from user fees.

Warrant Articles

- None



## Library

FY '12 Actual	FY '13 Budget	FY '14 Proposed
\$855,670	\$883,688	\$906,141

### General Information

For a relatively small library the Lincoln Public Library provides residents with services and resources that are at a level that are equal to those found in neighboring towns having higher populations. In response, residents show their satisfaction by increasing their use of the library. From FY '11 to FY '12, circulation increased 4% to 176,768, reference questions increased 29% to 10,206, the number of programs increased 7% to 503, attendance at these programs increased 20% to 10,687, and web visitors increased 14% to 34,604.

The library's experienced staff provides a wide range of services for adults, teens and children seven days a week from October to April, six days a week in spring and fall, and five days a week in July and August. Free Internet access is available on computers in the reference room, children's department, and throughout the library on a 20 MB wireless connection. Through the LPL website [www.LincolnPL.org](http://www.LincolnPL.org), residents have online access at all times to reference sources, downloadable books, language-learning, test taking, car repair and the resources of the Minuteman Library Network's forty-two member libraries.

The library and the Town Clerk jointly manage the archives, which include a climate-controlled vault, but the salaries and utility costs are entirely in the library budget. In addition, the library trustees and staff continue to manage and to maintain the historic and architecturally significant library building and grounds that anchor the town center and include the town's War Memorial.

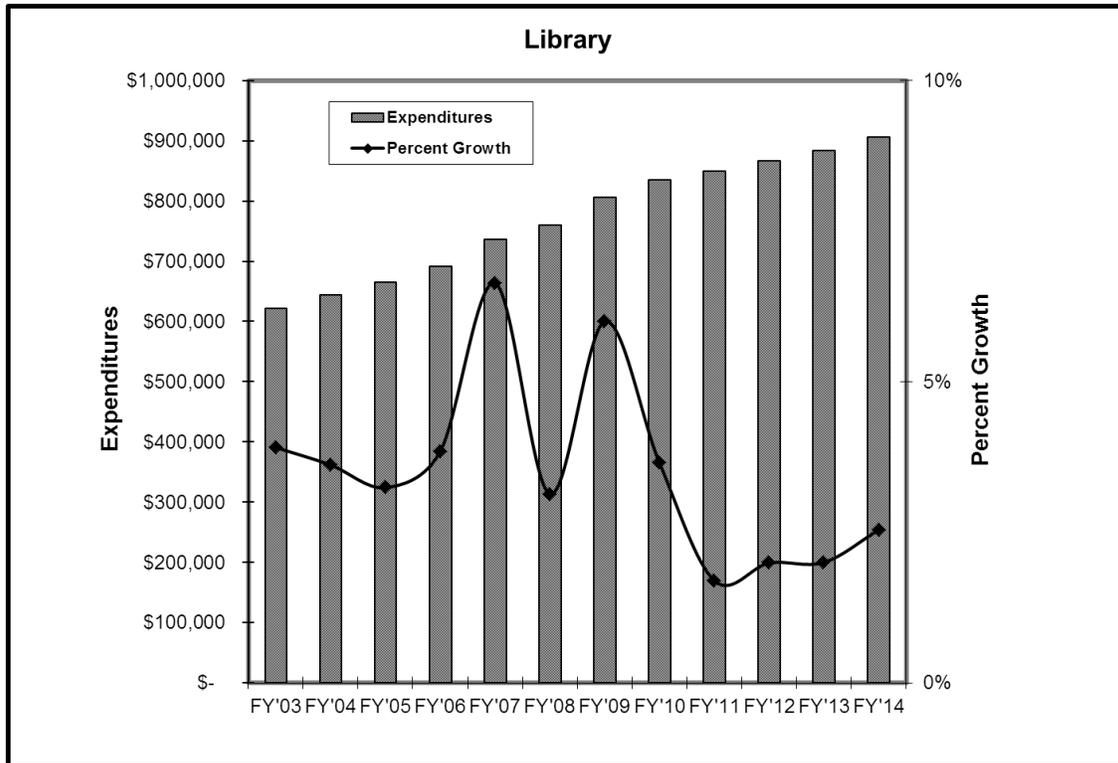
### Key Issues

- This budget will allow the library to continue to open the same schedule during FY 2014 as FY 2013.
- Three additional staff hours per week are included for the Town Archives to address the increasing use of archival materials and the growing backlog of materials donated to the Town Archives.
- Rapidly increasing availability of Internet-based library services depends on the high speed Internet connections, the Town's IT Department maintaining up-to-date computers, and on continued staff training and professional development.
- Residents expect the library to deliver services and resources from its website. The library will launch a new website during the first quarter of 2013. This new website will have a content management system that will make it easy for staff in each library department to update their department's web pages. Our expectation is for the library's website to be more up-to-date and more engaging for residents.
- The library building has benefited from recent renovations and repairs but it still lacks a building-wide fire suppression system.
- The library depends almost entirely on donations raised by The Friends to pay for adult and children's programs, publicity, printing, and professional development opportunities.

- Collaborative programming with other Town departments and organizations keeps the library in the forefront of providing services to the community.

**Warrant Articles**

- Articles 1 and 11, Fire suppression system: \$860,000. Requires approval of Proposition 2 ½ debt exclusion (majority), and a warrant article to authorize the borrowing (two-thirds).
- Article 9, Construction of a sidewalk along Library Lane – Phase 1: \$16,000
- Article 14, Library building maintenance: \$29,000



**Annual Town Report: Library  
Executive Summary  
FY '14**

**Introduction**

Lincoln is a small town with a great deal of interest in its Library and the resources it provides for its citizens. Our mission embodies these endeavors – based on our demographic make-up. For this very reason, no two towns can be compared solely on a statistical basis, though there are trends which we may share with others.

Through the many years, our programs have grown and we have a high percentage of Town membership and patronage. We have been well supported by the Town and the numerous statistics and graphs included in the full report attest to this fact. We do our utmost to be

responsive to our citizenry and be efficient in the way we handle their many demands. We monitor current trends in library technology and are proactive in introducing new and innovative methods to serve our patrons.

### **Our Philosophy**

- To act as the Town's central resource for information, making library materials readily accessible for scholarship, research, literature and literacy, local history, and artistic expression.
- To be the one place where Lincoln residents of all ages and abilities, varied interests, and differing viewpoints find welcome and professional assistance in pursuit of personal enrichment, cultural stimulation, intellectual connectivity and discourse, professional and volunteer work.
- To strengthen ties among members of our community and with the world beyond.

### **Library Services**

- The Library as a Commons – A library that provides a commons environment helps address the need of people to meet and interact with others in their community and to participate in public forums about community issues and broader issues of shared interest and concern. Our goal is to give library patrons ready access to meeting rooms and public spaces.
- Adult Department – While the Library resides in a small town, the educational level of the population demands sophisticated and innovative materials and programs with a staff that matches those expectations. Our goal is to maintain the highest standards of Library Service for the entire Community.
- Children's Department – Our goal is to function as an independent, full-time department dedicated to providing comprehensive and innovative library services for children (from infancy through teenage years) and adults (including parents, educators and other caregivers).
- Lincoln Town Archives – The archives collections are housed at the Library and Town Offices and include both published and non-published materials relating to all aspects of the history of Lincoln. The budget for the LTA is included within the Library's budget even though half of the archivist's time is spent on archives stored at Town Offices. Our goal is to preserve Lincoln's history as it is documented then organize and catalog these materials to make them accessible to current and future researchers.

### **Innovations**

To remain an effective resource and community space for Lincoln, the Library continues to change. Recent innovations provide better, safer, and expanded services in several areas.

- Information technology including new PCs and a wireless network for patrons to connect to the Internet
- Downloadable eBooks and eAudio books
- Subscriptions to Internet databases and resources
- Expanded availability of recorded books, films, and music
- Electronic communication and outreach
- Archives preservation and access

- Teen center
- Homework center
- Expanded capacity for patron-organized events
- Database of obituaries appearing in the Lincoln Journal
- Professional development and staff training
- Inter-board cooperative efforts

## Debt Service

FY '12 Actual	FY '13 Budget	FY '14 Proposed
\$1,546,115	\$1,238,172	\$1,172,180

Amount shown for FY '14 excludes \$326,425 proposed to be funded by the CPA fund.

### General Information

Debt service represents principal and interest payments on the Town's outstanding loan obligations. It increases when Town Meeting authorizes short-term borrowing or the issuance of bonds. It decreases as the loans or bonds mature. Because principal has traditionally been repaid on a level basis and interest is paid on outstanding balances, debt service is "front loaded" with high payments initially that decline as principal is paid down over time (unlike a mortgage payment that remains level throughout its life). Some debt, however, such as the debt for the Town Offices renovation, was issued with a hybrid financing structure, with initial years of level debt service (like a home mortgage) and converting to level principal payments in later years. This structure has the effect of reducing the front loading effect of the debt, resulting in a smaller impact on property taxes, but does result in more total interest paid out over the life of the bond. Municipal bonds may not be retired on an accelerated basis in order to take advantage of declining interest rates. The Town of Lincoln has the highest long-term bond rating available, AAA, from S & P. This rating provides for the lowest borrowing costs available for future indebtedness. Town approval of debt exclusions (votes to exclude debt service from Proposition 2 ½ property tax limitations) is a positive credit rating factor.

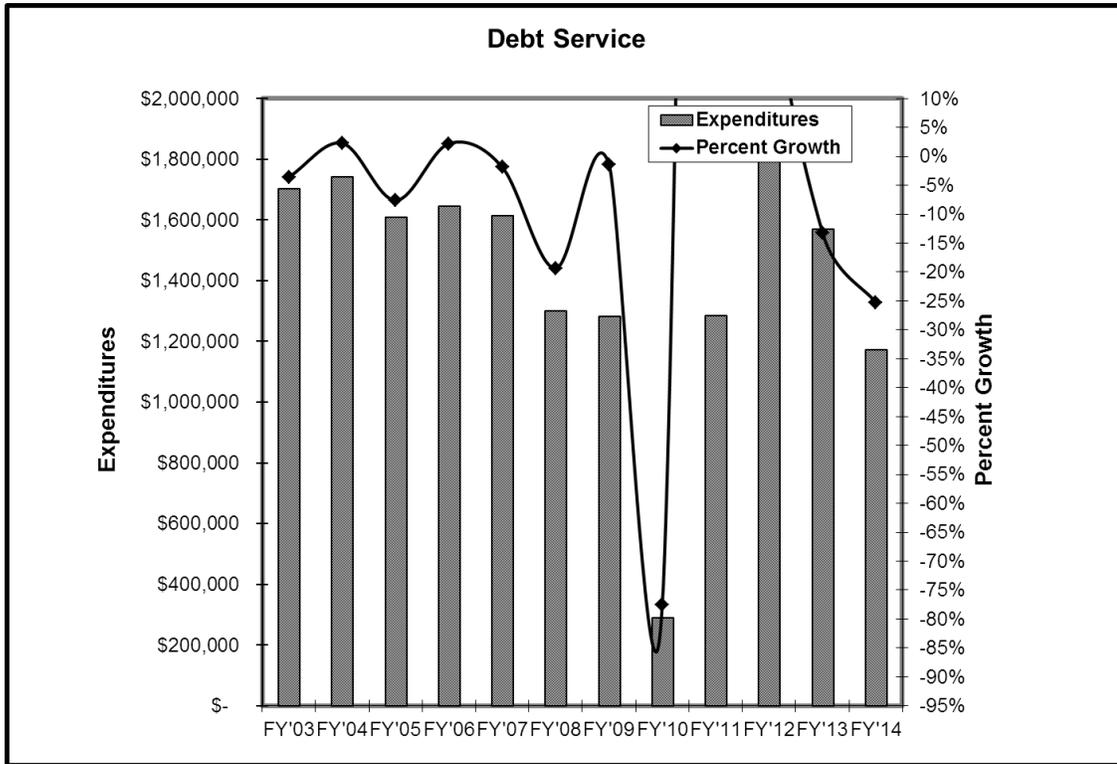
Debt service for LSRHS is part of the high school budget and not included in this section of the report.

### Key Issues

- Remaining debt service costs represent continued payments on previously-issued debt for a variety of projects.

### Warrant Articles

- Articles 1 and 11, Fire suppression system: \$860,000. Requires approval of Proposition 2 ½ debt exclusion (majority), and a warrant article to authorize the borrowing (two-thirds).
- Article 16, Additional funds to the Debt Stabilization Fund: +/- \$507,000



### Pensions and Insurance

FY '12 Actual	FY '13 Budget	FY '14 Proposed
\$5,220,516	\$5,911,461	\$6,318,718

#### General Information

This category covers health insurance, retirement insurance, unemployment insurance, FICA/Medicare, life insurance, and general insurance, e.g., property and casualty. Overall for FY '14 this budget is 6.9% above FY '13.

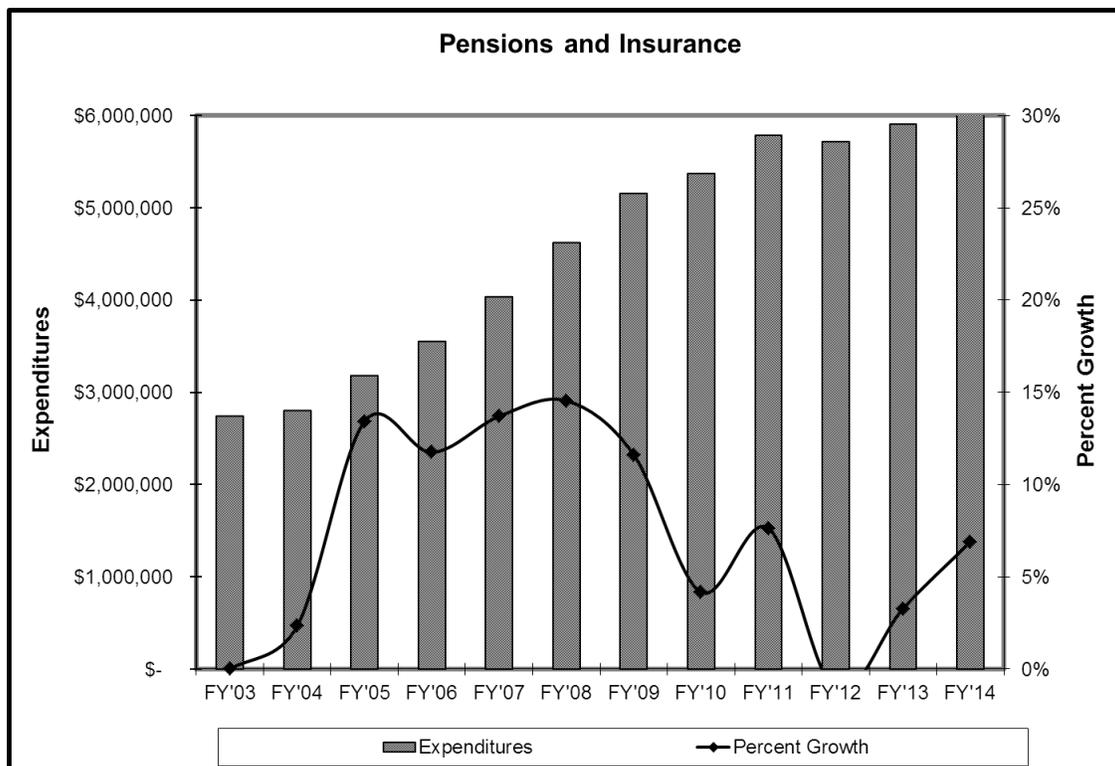
The largest component of this category of expense is health insurance, which represents \$4.0 million, or 64%, of the FY '14 Pensions and Insurance budget. The Town offers health insurance plans to its employees, including employees of the Lincoln Public Schools. These school employee health insurance expenses are carried in this line item, not in the K-8 School Budget. For FY '14, the expected increase in health insurance costs to the Town is estimated at 8% (\$295,832). In recent years, the Town, with the assistance of the employee unions, has saved nearly \$1 million in annual health care costs. The savings result from a number of actions including: health insurance plan design changes (FY '12); conversion of health insurance program to Massachusetts Interlocal Insurance Association (MIIA) from self-insurance (FY '11); and adoption of Section 18, which requires qualified retirees to join Medicare (FY '09).

As a result of the conversion to MIIA, \$311,672 previously held in the Town’s self-insurance trust is available as a revenue source for payment of health insurance costs. This source frees up funds for other appropriations. The Finance Committee recommends that the freed-up amount be added to the Debt Stabilization Fund to be used to reduce the impact of future debt service requirements. The Town will vote to add these additional funds into the Debt Stabilization Fund, along with other remaining funds, under Article 16.

The Town’s assessment for retirement contributions accounts for \$1.4 million, or 23%, of the FY ‘14 Pensions and Insurance budget. Lincoln is a member of the Middlesex Retirement System and contributes annually to a retirement fund that covers public sector employees within the former Middlesex County. The assessment continues to grow each year as employees earn a portion of their retirement with each year of service as well as with the requirement to fully fund the liability by the year 2035. For FY ‘14, the cost is expected to decrease by 3.1% as compared to FY ‘13.

General Insurance includes worker’s compensation, liability insurance, and the bonding of appropriate Town personnel. This cost of this insurance is expected to be \$470,510 in FY ‘14, which is an increase of 9.1% above FY ‘13.

The Town also pays for unemployment, life insurance and employee related FICA/Medicare costs. State and federal law, personnel by-laws, and union contracts determine the Town’s contributions. In combination, these expenses are expected to total \$422,882 in FY ‘14.



## Water Department

FY '12 Budget	FY '13 Proposed*	FY '14 Proposed*
<b>\$1,012,641</b>	<b>\$1,036,150</b>	<b>\$1,051,390</b>

\*Budget includes a \$50,000 emergency reserve fund that reverts to the water surplus fund if not used.

### General Information

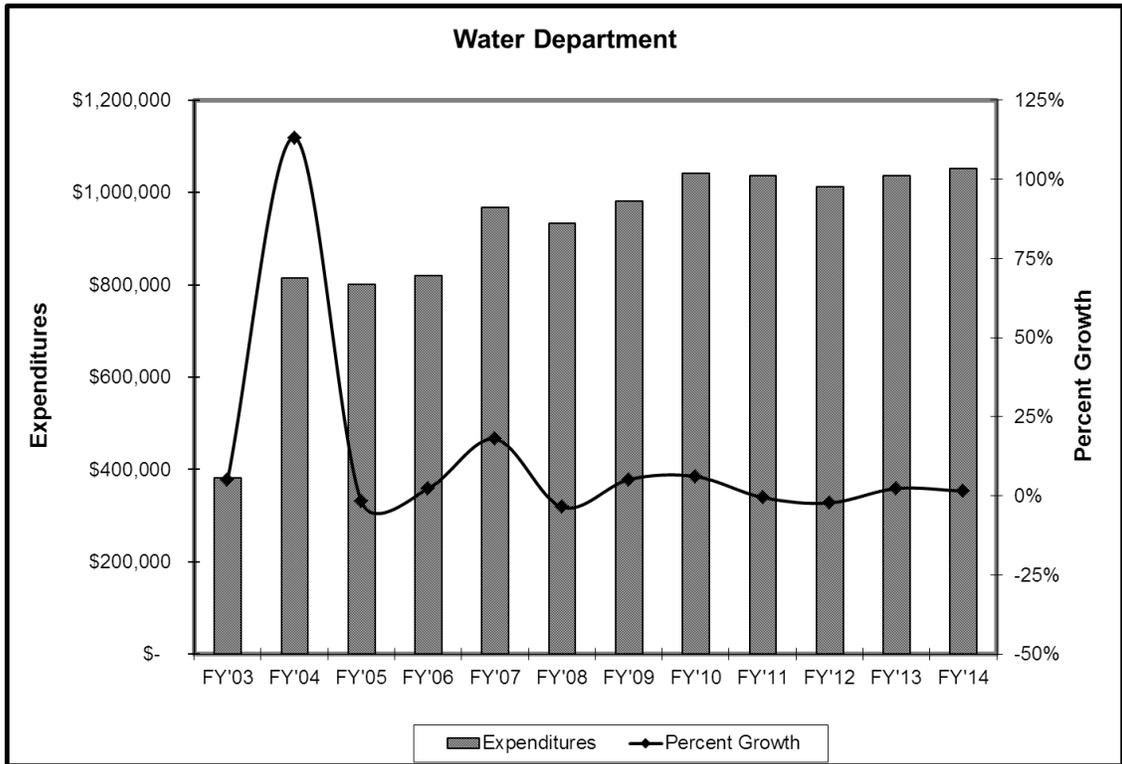
The Water Department maintains Lincoln's water supply and distribution system and assures the quality of the Town's drinking water. Its operating budget is funded entirely through fees paid by water consumers. Revenues in excess of operating costs are contributed to a surplus fund, for capital or emergency use. The surplus fund balance is approximately \$1.1 million.

### Key Issues

- The state Department of Environmental Protection (DEP) required that Lincoln reduce usage to 65 gal/day/person (GDP) by December 2011. Lincoln's water usage is currently 69 GDP. Since the Town did not meet this requirement, the Department developed a DEP-compliant plan to further reduce our residential water use. The plan includes, in part, offering rebates for water efficient washing machines and low flow toilets, and providing water saving devices such as faucet aerators and low flow shower heads at cost. The Department is also accelerating its meter modernization program to take advantage of the leak detecting capabilities of the new meters and to reduce the cost of meter reading as the Department switches to quarterly billing in 2014.

### Warrant Articles

- Article 23, Purchase of water meters and the repair of broken valves in the distribution system: \$198,500
- Article 24, Purchase of private land within the Flint's Pond watershed: \$75,000



**TABLE 1  
FISCAL DETAIL  
FY 2012-2014**

		<b>ACTUAL EXPENDITURES FY12</b>	<b>CURRENT BUDGET FY13</b>	<b>PROPOSED BUDGET FY14</b>
<b>GENERAL GOVERNMENT</b>				
1114	MODERATOR			
	Personnel Services	-	500	500
	Expense	-	1,500	1,500
	<b>TOTAL 1114</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>
1122	SELECTMEN			
	Personnel Services	300	400	400
	Expense		3,000	3,000
	<b>TOTAL 1122</b>	<b>300</b>	<b>3,400</b>	<b>3,400</b>
1290	TOWN OFFICES			
	Personnel Services	813,124	835,622	868,843
	Expense	433,042	453,969	480,634
	<b>TOTAL 1290</b>	<b>1,246,166</b>	<b>1,289,591</b>	<b>1,349,477</b>
11312	FINANCE COMMITTEE			
	Expense	173	500	500
	<b>TOTAL 11312</b>	<b>173</b>	<b>500</b>	<b>500</b>
11322	RESERVE FUND			
	Reserve Fund Appropriation	219,000	350,000	350,000
	<b>TOTAL 11322</b>	<b>219,000</b>	<b>350,000</b>	<b>350,000</b>
1137	ASSESSORS			
	Personnel Services	53,413	56,054	59,313
	Expense	77,070	81,580	84,290
	<b>TOTAL 1370</b>	<b>130,483</b>	<b>137,634</b>	<b>143,603</b>
11512	LAW DEPARTMENT			
	Expense	106,084	120,000	113,000
	<b>TOTAL 11512</b>	<b>106,084</b>	<b>120,000</b>	<b>113,000</b>
1161	TOWN CLERK			
	Personnel Services	109,689	112,220	146,001
	Expense	4,445	6,900	6,125
	<b>TOTAL 1161</b>	<b>114,134</b>	<b>119,120</b>	<b>152,126</b>
1162	REGISTRARS OF VOTERS			
	Personnel Services	150	200	200
	Expense	5,949	12,800	13,100
	<b>TOTAL 1162</b>	<b>6,099</b>	<b>13,000</b>	<b>13,300</b>
1171	CONSERVATION COMMISSION			
	Personnel Services	127,882	132,185	135,165
	Expense	5,385	5,100	4,750
	<b>TOTAL 1171</b>	<b>133,267</b>	<b>137,285</b>	<b>139,915</b>
1175	PLANNING BOARD			
	Personnel Services	126,952	133,712	138,190
	Expense	3,251	3,155	2,105
	<b>TOTAL 1175</b>	<b>130,203</b>	<b>136,867</b>	<b>140,295</b>

1176	BOARD OF APPEALS			
	Personnel Services	23,930	25,147	26,670
	Expense	1,299	2,823	2,000
	<b>TOTAL 1176</b>	<b>25,229</b>	<b>27,970</b>	<b>28,670</b>
1792	AGRICULTURAL COMMISSION			
	Personnel Services	-	1,000	1,000
	Expense	-	4,000	4,000
	<b>TOTAL 1792</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
1195	TOWN REPORT			
	Expense	15,091	17,595	18,031
	<b>TOTAL 1195</b>	<b>15,091</b>	<b>17,595</b>	<b>18,031</b>
1191	TOWN BUILDINGS			
	Personnel Services	53,346	54,186	55,726
	Expense	82,802	97,990	99,490
	<b>TOTAL 1991</b>	<b>136,148</b>	<b>152,176</b>	<b>155,216</b>
<b>TOTALS FOR GENERAL GOVERNMENT</b>		<b>2,262,378</b>	<b>2,512,138</b>	<b>2,614,533</b>
<b>PUBLIC SAFETY</b>				
1211	POLICE DEPARTMENT			
	Personnel Services	1,299,599	1,348,135	1,376,046
	Expense	78,705	79,451	87,229
	<b>TOTAL 1211</b>	<b>1,378,304</b>	<b>1,427,586</b>	<b>1,463,275</b>
1221	FIRE DEPARTMENT			
	Personnel Services	1,232,497	1,193,051	1,225,651
	Expense	55,863	54,366	52,741
	<b>TOTAL 1221</b>	<b>1,288,360</b>	<b>1,247,417</b>	<b>1,278,392</b>
1231	EMERGENCY MEDICAL SERVICES			
	Personnel Services	55,326	68,525	69,419
	Expense	24,375	24,411	25,878
	<b>TOTAL 1231</b>	<b>79,702</b>	<b>92,936</b>	<b>95,297</b>
1249	BUILDING DEPARTMENT			
	Personnel Services	130,672	175,158	184,498
	Expense	5,351	6,150	8,702
	<b>TOTAL 1249</b>	<b>136,023</b>	<b>181,308</b>	<b>193,200</b>
1251	COMMUNICATIONS CENTER			
	Personnel Services	275,755	292,541	300,817
	Expense	31,072	38,496	38,496
	<b>TOTAL 1251</b>	<b>306,827</b>	<b>331,037</b>	<b>339,313</b>
1291	EMERGENCY MANAGEMENT			
	Personnel Services	1,500	4,740	4,740
	Expense	9,724	10,737	11,273
	<b>TOTAL 1291</b>	<b>11,224</b>	<b>15,477</b>	<b>16,013</b>
1292	DOG OFFICER			
	Expense	8,402	8,800	9,000
	<b>TOTAL 1292</b>	<b>8,402</b>	<b>8,800</b>	<b>9,000</b>

1299	PUBLIC SAFETY BUILDING			
	Personnel Services	11,037	15,421	15,806
	Expense	53,892	70,371	72,131
	TOTAL 1299	64,928	85,792	87,937
<b>TOTALS FOR PUBLIC SAFETY</b>		<b>3,273,770</b>	<b>3,390,353</b>	<b>3,482,427</b>
<b>EDUCATION</b>				
1310	LOCAL SCHOOL SYSTEM			
	Personnel Services & Expense	9,358,642	9,703,367	10,008,597
	TOTAL 1310	9,358,642	9,703,367	10,008,597
1331	LINCOLN-SUDBURY REG HS			
	Regional School District Assessment	3,770,762	3,853,997	3,950,347
	TOTAL 1331	3,770,762	3,853,997	3,950,347
1332	MINUTEMAN REG VOC TECH SCH			
	Regional School District Assessment	66,855	95,122	99,011
	TOTAL 1332	66,855	95,122	99,011
<b>TOTALS FOR EDUCATION</b>		<b>13,196,259</b>	<b>13,652,486</b>	<b>14,057,955</b>
<b>PUBLIC WORKS &amp; FACILITIES</b>				
1411	ENGINEERING & CONSULTING			
	Expense	78,341	74,000	76,500
	TOTAL 1411	78,341	74,000	76,500
1422	DPW OPERATION & MAINTENANCE			
	Personnel Services	589,212	582,930	683,050
	Expense	222,896	235,250	217,610
	TOTAL 1422	812,108	818,180	900,660
1423	DPW SNOW & ICE CONTROL			
	Personnel Services	28,639	69,000	70,800
	Expense	118,924	153,350	156,800
	TOTAL 1423	147,563	222,350	227,600
1424	STREET LIGHTING			
	Expense	38,516	45,000	44,500
	TOTAL 1424	38,516	45,000	44,500
1427	TREE WARDEN			
	Expense	6,375	6,500	6,650
	TOTAL 1427	6,375	6,500	6,650
1429	DPW BUILDING			
	Expense	15,698	27,450	27,700
	TOTAL 1429	15,698	27,450	27,700
1433	RUBBISH REMOVAL			
	Expense	-	0	0
	TOTAL 1433	-	0	0
1434	TRANSFER STATION			
	Personnel Services	81,740	82,020	13,500
	Expense	120,730	162,900	165,400
	TOTAL 1434	202,470	244,920	178,900
1435	FACILITIES DEPARTMENT			
	Personnel Services	35,908	38,506	40,000
	TOTAL 1435	35,908	38,506	40,000

1491	CEMETERY DEPARTMENT			
	Personnel Services	7,376	11,786	12,004
	Expense	10,566	19,700	19,700
	TOTAL 1491	17,942	31,486	31,704
<b>TOTALS FOR PUBLIC WORKS &amp; FACILITIES</b>		<b>1,354,919</b>	<b>1,508,392</b>	<b>1,534,214</b>
<b>HUMAN SERVICES</b>				
1511	BOARD OF HEALTH			
	Expense	18,989	26,107	26,550
	TOTAL 1511	18,989	26,107	26,550
1522	MINUTEMAN HOME CARE			
	Expense	1,224	1,248	1,279
	TOTAL 1522	1,224	1,248	1,279
1541	COUNCIL ON AGING			
	Personnel Services	126,633	134,216	137,503
	Expense	9,624	10,400	10,725
	TOTAL 1541	136,257	144,616	148,228
1543	VETERANS' SERVICES			
	Personnel Services			1,000
	Expense	11,070	19,000	19,000
	TOTAL 1543	11,070	19,000	20,000
<b>TOTALS FOR HUMAN SERVICES</b>		<b>167,540</b>	<b>190,971</b>	<b>196,057</b>
<b>CULTURE &amp; RECREATION</b>				
1611	LIBRARY			
	Personnel Services	611,226	634,254	660,121
	Expense	180,612	185,534	190,420
	TOTAL 1611	791,838	819,788	850,541
1612	LIBRARY BUILDING			
	Expense	63,832	63,900	55,600
	SUB-TOTAL	63,832	63,900	55,600
	Capital Outlay			
	TOTAL 1612	63,832	63,900	55,600
1631	RECREATION DEPARTMENT			
	Personnel Services	280,301	297,669	299,304
	Expense	81,429	91,450	134,500
	TOTAL 1631	361,730	389,119	433,804
1651	CONSERVATION LAND			
	Personnel Services	72,743	75,966	79,545
	Expense	13,462	11,330	10,735
	TOTAL 1651	86,205	87,296	90,280
1661	CELEBRATIONS COMMITTEE			
	Expense	6,940	23,425	24,000
	TOTAL 1661	6,940	23,425	24,000
16931	PIERCE HOUSE			
	Personnel Services	40,000	40,000	40,000
	TOTAL '16931	40,000	40,000	40,000
<b>TOTALS FOR CULTURE &amp; RECREATION</b>		<b>1,350,546</b>	<b>1,423,528</b>	<b>1,494,225</b>

<b>DEBT SERVICE</b>				
176-177	BEMIS, TOWN OFFICE ROOF, POOL			
	Principal Long-Term Debt	100,000	100,000	80,000
	Interest Long-Term Debt	12,180	8,540	4,680
	Interest Short-Term			
	<b>TOTAL 176-177</b>	<b>112,180</b>	<b>108,540</b>	<b>84,680</b>
1791	INTEREST SHORT-TERM DEBT/ISSUANCE COSTS			
	Expenses	-	25,000	25,000
	<b>TOTAL 1791</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>
1792	FIRE TRUCK-ENGINE 2			
	Principal Long-Term Debt	45,000	45,000	45,000
	Interest Long-Term Debt	10,463	9,113	7,650
	<b>TOTAL 1792</b>	<b>55,463</b>	<b>54,113</b>	<b>52,650</b>
17738	FIRE TRUCK PUMPER/TANKER			
	Principal Long-Term Debt	20,000	20,000	20,000
	Interest Long-Term Debt	4,650	4,050	3,400
	<b>TOTAL 17738</b>	<b>24,650</b>	<b>24,050</b>	<b>23,400</b>
17748	ROAD PROJECT			
	Principal Long-Term Debt	595,000	595,000	595,000
	Interest Short-Term Debt	129,300	117,400	105,500
	<b>TOTAL 17748</b>	<b>724,300</b>	<b>712,400</b>	<b>700,500</b>
17749	EMS AMBULANCE			
	Principal Long-Term Debt	40,000	40,000	40,000
	Interest Long-Term Debt	3,600	2,800	2,000
	<b>TOTAL 17749</b>	<b>43,600</b>	<b>42,800</b>	<b>42,000</b>
17750	MACDOWELL LAND ACQUISITION			
	Principal Long-Term Debt	83,000	80,000	80,000
	Interest Long-Term Debt	23,561	21,675	19,275
	<b>TOTAL 17750</b>	<b>106,561</b>	<b>101,675</b>	<b>99,275</b>
17751	IT STRATEGIC PLAN			
	Principal Long-Term Debt	120,000	120,000	120,000
	Interest on Short Term Debt	21,328	18,275	14,675
	<b>TOTAL 17751</b>	<b>141,328</b>	<b>138,275</b>	<b>134,675</b>
17752	SCHOOL BUILDING FEASIBILITY STUDY			
	Principal Long-Term Debt		25,000	
	Interest on Short Term Debt	9,750	6,319	10,000
	<b>TOTAL 17752</b>	<b>9,750</b>	<b>31,319</b>	<b>10,000</b>
17753	TOWN OFFICES RENOVATION			
	Principal Long-Term Debt	120,000	-	
	Interest on Short Term Debt	208,284	-	
	<b>TOTAL 17753</b>	<b>328,284</b>	<b>-</b>	<b>0</b>
<b>TOTALS FOR DEBT SERVICE</b>		<b>1,546,115</b>	<b>1,238,172</b>	<b>1,172,180</b>
<b>UNCLASSIFIED</b>				
<b>INSURANCE</b>				
1911	RETIREMENT ASSESSMENT			
	Expense	1,275,377	1,367,890	1,411,589
	<b>TOTAL 1911</b>	<b>1,275,377</b>	<b>1,367,890</b>	<b>1,411,589</b>

1913		UNEMPLOYMENT INSURANCE			
		Personnel Services	77,878	30,000	30,000
		TOTAL 1913	77,878	30,000	30,000
1914		HEALTH INSURANCE			
		Personnel Services	3,283,167	3,697,905	3,992,137
		Expense		20,000	21,600
		TOTAL 1914	3,283,167	3,717,905	4,013,737
1915		LIFE INSURANCE			
		Personnel Services	7,485	9,000	9,000
		TOTAL 1915	7,485	9,000	9,000
1916		FICA/MEDICARE			
		Personnel Services	295,325	355,446	383,882
		TOTAL 1916	295,325	355,446	383,882
1942		GENERAL INSURANCE			
		Expense	281,284	431,220	470,510
		TOTAL 1942	281,284	431,220	470,510
<b>TOTALS FOR UNCLASSIFIED</b>			<b>5,220,516</b>	<b>5,911,461</b>	<b>6,318,718</b>
<b>TOTALS FOR GENERAL FUND</b>			<b>28,447,272</b>	<b>29,827,501</b>	<b>30,870,309</b>
<b>WATER ENTERPRISE FUND</b>					
61451		WATER DEPARTMENT			
		Personnel Services	325,699	360,861	424,840
		Expense	408,410	446,289	397,550
		SUB-TOTAL	734,109	807,150	822,390
		Capital Outlay	180,155	179,000	179,000
		TOTAL 61451	914,264	986,150	1,001,390
614513		WATER DEPARTMENT			
		Emergency Reserve	4,389	50,000	50,000
		TOTAL 614513	4,389	50,000	50,000
<b>TOTALS FOR WATER ENTERPRISE FUND</b>			<b>918,653</b>	<b>1,036,150</b>	<b>1,051,390</b>
<b>APPROPRIATION SUMMARY -</b>					
GENERAL GOVERNMENT			2,262,378	2,512,138	2,614,533
PUBLIC SAFETY			3,273,770	3,390,353	3,482,427
EDUCATION			13,213,798	13,652,486	14,057,955
PUBLIC WORKS & FACILITIES			1,354,919	1,508,392	1,534,214
HUMAN SERVICES			167,540	190,971	196,057
CULTURE & RECREATION			1,408,235	1,423,528	1,494,225
DEBT SERVICE			1,546,115	1,238,172	1,172,180
UNCLASSIFIED			5,220,516	5,911,461	6,318,718
WATER DEPARTMENT			918,653	1,036,150	1,051,390
<b>TOTAL - ARTICLE 7</b>			<b>29,365,925</b>	<b>30,863,651</b>	<b>31,921,699</b>

## An Outline of Town Meeting Procedures

Set forth below is a brief description of Town Meeting procedures which govern the presentation, consideration and voting on matters which come before Town Meeting. It is hoped this summary will answer some questions which citizens have regarding Town Meeting, and may serve to make the Meeting run more smoothly and efficiently. While it may not answer all questions people have, it does outline what appears to the Moderator to be the more important facts and basic procedures relating to Town Meeting.

**Warrant** - The Warrant is the Agenda for the actions to come before Town Meeting. It constitutes official notice to the Town of the matters to be considered in general terms, and indicates the sponsoring Town Department or Agency who will present the Motion and lead the discussion under the Warrant Article. It is worth noting that Articles in the Warrant are not self-executing; there needs to be a Motion presented to the Meeting with respect to action to be taken under each Article. Typically the Article will be “to see if the Town will . . . [take some action]” and the Motion will be “Moved: That the Town . . . [take the action]”. The Motion can be virtually identical with the Article or it can be somewhat more precise and specific as long as it is within the “scope” of the Article. As the Article serves the purpose of giving notice to the Town as to what is to be considered no Motion, nor any Amendment to a Motion, can go beyond or cover matters outside of what could reasonably be considered to have been included in the Article. For example, if the Article is to see if the Town will vote to purchase a police cruiser for \$50,000, it would not be within the scope of the Article for the Motion to be to purchase a police cruiser and a fire engine for \$150,000. It would, however, be within the scope of the article if the motion was to purchase a police cruiser for \$30,000. It is up to the Moderator to determine if a motion or an amendment to a motion meets the “scope” requirement.

The Articles in the Warrant will be taken up at the Meeting in the order in which they are printed in the Warrant unless the meeting votes to take an Article out of order. One exception to this rule relates to those Articles which are on the Consent Calendar, as to which see the discussion below. If there are two or more Articles which deal with the same or similar matters or issues, it may be desirable and appropriate for the sponsor of the Articles to make some general comments about all the related Articles before presenting the individual Motions under each one.

**Motions** - As indicated above there needs to be a Motion presented to the Town to be voted on under each Article. If it happens, as it does from time to time, that prior to Town Meeting but after the Warrant has been printed and posted the sponsor of the Article decides not to go forward with it, there must still be a Motion to dispose of the Article, the usual one being a motion to “pass over” the Article. As you come into the auditorium for the Meeting, one of the documents set out on the table to pick up will be a printed sheet of the proposed Motions to be made under each of the Articles. There may be some Articles (usually referring to by-law amendments) which state that the amendment is on file at the Town Clerk’s office. These amendments will also be included in the Motion Sheet. When the Article is called for presentation the sponsor may read the Motion as printed if it is short or may make the Motion “as printed on the Motion Sheet” if it is longer. If there are any changes or refinements to the printed Motion, these will, of course, be noted. An explanation of the proposed Action will then be made by the sponsor, some of which will be very brief and some may require more detailed explanation. The general guideline is to limit the explanation to no more than ten (10) minutes

41and this is usually but not always followed (most notably with the presentation of the budget). There may be other Town Boards that wish to speak with respect to action proposed under an Article after which there is opportunity for general discussion and debate from the floor of the meeting. Anyone wishing to make a comment or raise a question need only raise his or her hand and when called upon by the Moderator, may stand and wait for the delivery of a portable microphone by one of the pages. When called upon to speak please give your name and your street address and then raise your question or make your comment. Once again, there is no hard and fast rule as to time but for speakers from the audience floor a two to three minute period should be sufficient. Amendments to a Motion can always be made, assuming they fall within the scope of the Article, as discussed above. If someone knows in advance of an Amendment they wish to make, it would be helpful to provide the text of that Amendment in writing to the Moderator. However it is not necessary to have a carefully worked out Amendment in advance. The Moderator and Town Counsel are willing and able to help with the wording of any proposed Amendments. Citizen engagement is vital in making Town Meeting an effective form of government. Please do not hesitate to ask questions or to express opinions or concerns.

**Voting** - Most motions which are made at Town Meeting are adopted by majority vote, although there are a few which by reason of a statute or Town By-Law require two-thirds vote – e.g. motions to borrow or to amend the Zoning By-Laws. If there are amendments which have been made to motions, the meeting first votes on the Amendment and then on the main motion as amended, if the amendment passes, or on the main motion without the amendment, if it fails. Voting is done first by voice vote and if the Moderator is uncertain whether the motion passes (sometimes those in the minority have louder voices!) the Moderator will call for a standing vote and if it is still unclear there will be a count by tellers appointed by the Moderator. It should be noted that the Moderator’s determination of the result of the vote is final, unless seven voters stand and challenge the determination, in which event a count will be made. In accordance with a Town By-Law adopted a few years ago the same procedure is followed when a two-thirds vote is required; once again seven voters can challenge the Moderator’s determination, in which case a count will be taken by the tellers.

**Procedures for Voting on the Budget** - The Budget as printed in this booklet is presented by the Finance Committee and after discussion and before any votes the Moderator will allow the major budgeting agencies – town and schools – to make further comments on their proposed expenditures. Following this, the Moderator will go down the Budget line by line and ask if anyone wishes to hold out any line item for further discussion or amendment. To hold a budget item out, simply raise your hand to be recognized then identify the budget line item number of concern. Once this process is completed, the Budget excluding the items held out will be voted on, presumably without further discussion, and we will then go back and take up each line item which has been held out for discussion and separate vote. The Moderator will typically return to the person holding out each item to begin the discussion.

**Override Budget** - In years when an Override Budget is presented by the Finance Committee, that Budget is also printed in the booklet and will be presented first and voted on in the manner outlined above. However, an affirmative vote on an Override Budget at Town Meeting is subject to a further affirmative vote on a specific override amount at the Town Election on the Monday following Saturday’s Town Meeting. Therefore in order not to have to return and vote on the Non-Override Budget (also printed in the booklet) in the event the override on the ballot fails at

the Monday election, the Meeting then will go through and vote on a second, Non-Override Budget under the same procedures outlined above. That vote will only become operative if the override question on the ballot is defeated. (Note that this year there is no override budget being presented by the Finance Committee.)

**Consent Calendar** - Pursuant to the Town's By-Laws the Moderator can designate certain Articles which are considered to be routine, non-controversial and/or of a minor nature and which are not expected to generate any discussion or opposition to be placed on the Consent Calendar. The Articles so designated, and the motions to be made under each Article, are listed on the Consent Calendar which is included in the mailing with the budget and the warrant. When the Meeting reaches the first of these Articles the entire Consent Calendar (even though the Articles may not be consecutive) will be considered. The Moderator will first go down the list of Articles on the Consent Calendar to determine if anyone wants to remove an Article from the Consent Calendar. Any individual voter can do so by indicating the Article to be removed, in which event it will be taken up in the normal manner in its regular sequence on the Warrant. The motions under the Articles remaining on the Consent Calendar will be adopted in a single vote, presumably unanimous, which will incorporate the votes under each of the Articles as printed on the Consent Calendar. This procedure speeds up and expedites the conduct of the business of the Meeting by not requiring individual presentation and discussion of those Articles which are deemed to qualify for Consent Calendar treatment.

# TOWN OF LINCOLN, MASSACHUSETTS

ANNUAL TOWN MEETING: Saturday, March 23, 2013: 9:30 a.m.  
ANNUAL ELECTION: Monday, March 25, 2013: 7:30 a.m. – 8:00 p.m.

## 2013 WARRANT



TOWN OF LINCOLN

COMMONWEALTH OF MASSACHUSETTS

MIDDLESEX, ss

To either of the Constables of the Town of Lincoln in said County:

GREETINGS:

In the name of the Commonwealth you are hereby required to notify the legal voters of said Town of Lincoln qualified to vote at Town Meeting for the transaction of Town Affairs to meet for the annual election at the Smith School Gymnasium on Monday, the twenty-fifth day of March, 2013 next, starting at 7:30 a.m., then and there to act on the following Article 1, **and also to meet for the annual town meeting in the Donaldson Auditorium in said Lincoln on Saturday, the twenty-third day of March, 2013 at 9:30 a.m., then and there to act on the following articles, except Article 1**, by posting a copy of this Warrant, by you attested, in said Town, seven days at least before the 23rd day of March next.”

The polls for voting the ballot on Monday, March 25, 2013 will be opened at 7:30 a.m. and will be closed at 8:00 p.m.

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**Any person requiring this warrant in a larger print format, or anyone requiring handicap related assistance at the town meeting, please contact the Selectmen’s Office at 781-259-2601 prior to Wednesday, March 12, 2013. Every reasonable attempt will be made to provide the necessary assistance.**

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Note: Town meeting shall be continued to Tuesday, March 26th, 2013 at 7:30 p.m. if needed.

ARTICLE 1

To bring in their votes for one or more members for each of the following offices;

- Board of Assessors for three years
- Board of Health for three years
- Board of Selectmen for three years
- Cemetery Commission for three years
- Commissioner of Trust Funds for three years
- DeCordova Museum and Sculpture Park Trustees for four years
- Housing Commission for three years
- Lincoln Sudbury Regional District School Committee for three years (two positions)
- Parks and Recreation Committee for three years
- Planning Board for one year
- Planning Board for three years
- School Committee for three years (two positions)
- Town Clerk for three years
- Trustees of Lincoln Library for three years
- Water Commission for three years

1. Shall the Town of Lincoln be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bond issued for the purposes of completing the installation of the fire suppression system at the Lincoln Public Library, and including all costs incidental and related thereto?

YES NO

ARTICLE 2

To bring in their votes for any Committees, Commissioners, Trustees, and other officers required by law to be elected by ballot or otherwise.

Selectmen

ARTICLE 3

To receive and act upon the reports of the Town Officers, Committees, Commissioners and Trustees.

Selectmen

ARTICLE 4

To see if the Town will vote to fix the salaries and compensation of the several elective officers of the Town and to determine whether any Department, Board or Committee shall be authorized to employ for additional compensation any of its members and to fix additional compensation of such members; or take any other action relative thereto.

Selectmen

ARTICLE 5

To see if the Town will vote to accept Chapter 73, Section 4 of the Acts of 1986 as amended by Chapter 126 of the Acts of 1988, for the purpose of increasing the real estate tax exemptions by 100 percent to all persons who qualify for property tax exemptions under Clauses 17, 17C, 17C1/2, 17D, 22, 22A, 22B, 22C, 22D, 22E, 37, 37A, 41, 41B and 41C under Chapter 59, Section 5 of the Massachusetts General Laws; or take any other action relative thereto.

Assessors

ARTICLE 6

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, or otherwise, to fund the Town's Senior Tax Work-off Program, as established pursuant to M.G.L. c. 59, § 5N, as it may be amended from time to time; or take any other action relative thereto.

Selectmen

ARTICLE 7

To see if the Town will vote to accept the provisions of M.G.L. c. 59, §5N to create a Veteran Tax Work-off Abatement, similar to the existing Senior Tax Work-off Program, and to authorize the Board of Assessors, in consultation with the Board of Selectmen, to establish appropriate rules and regulations to be established for the program, provided, that, as set forth in the statute: (1) the taxpayer's hourly earnings may not exceed the state minimum wage; (2) the earned abatement may not exceed \$1,000, or 125 hours of service; and (3) the earned abatement shall not be considered income for state tax and worker's compensation purposes; and in connection therewith, to raise and appropriate a sum of money by taxation, by transfer from available funds, or otherwise, to be used for funding this program; or take any other action relative thereto.

Selectmen

ARTICLE 8

To see if the Town will vote to raise and appropriate a sum of money for the necessary and expedient purposes of the Town; or take any other action relative thereto.

Finance Committee

ARTICLE 9

To receive and act upon a report of the Capital Planning Committee, and to see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, including stabilization funds, by borrowing or any combination thereof, to purchase various capital items, or to fund capital projects as recommended by the Capital Planning Committee, including all costs incidental and related thereto; or take any action in relation thereto.

Capital Planning Committee

ARTICLE 10

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, including stabilization funds, by borrowing or any combination thereof, for the purposes of conducting architectural/engineering studies and designs to address facilities issues of the Lincoln School, including all costs incidental and related thereto; or take any other action relative thereto.

School Committee

ARTICLE 11

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, including stabilization funds, by borrowing or any combination thereof, for the purposes of completing the installation of the fire suppression system at the Lincoln Public Library, including all costs incidental and related thereto; provided, however, that the vote taken hereunder shall be expressly contingent upon approval by the voters of a ballot question to exclude the amounts required to pay for the bond or any notes issued for such project from the provisions of Proposition 2 ½, so called; or take any other action relative thereto.

Library Trustees

ARTICLE 12

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof, to be used for the repair and maintenance of certain Lincoln School Campus classrooms and buildings, including all costs incidental and related thereto; or take any other action relative thereto.

School Committee

ARTICLE 13

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof, to be used for the repair and maintenance of certain Town buildings, including all costs incidental and related thereto; or take any other action relative thereto.

Selectmen

ARTICLE 14

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof, to be used for the repair and maintenance of the Lincoln Library, including all costs incidental and related thereto; or take any other action relative thereto.

Library Trustees

ARTICLE 15

To receive and act upon a report from the Community Preservation Committee on the Fiscal Year 2014 Community Preservation Budget, and to appropriate or reserve for later appropriation monies for the administrative expenses of the Community Preservation Committee, the payment of debt service, the undertaking of Community Preservation projects and all other necessary and proper expenses for the year, and to determine whether such sums shall be raised from the Community Preservation Fund, transferred from available funds, borrowed, or any combination of these methods; or take any other action relative thereto.

Community Preservation Committee

ARTICLE 16

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds (including any amount appropriated under Article 8 that exceeds the final Lincoln assessment voted by the Lincoln Sudbury Regional High School Committee for the fiscal year 2014, in accordance with law), by borrowing or any combination thereof, to add funds to the Debt Stabilization Fund, so called, previously established in accordance with Massachusetts General Laws, Chapter 40, Section 5B at the March 26, 2011 Annual Town Meeting, Article 19, for the purpose of funding future debt service obligations; or take any action relative thereto.

Finance Committee

ARTICLE 17

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof, to add funds to the Group Insurance Liability Fund established by Chapter 474 of the Acts of 2008, which Fund will help offset the Town's so-called "other post-employment benefits" liability established by Statements 43 and 45 of the Governmental Accounting Standards Board; or take any other action relative thereto.

Finance Committee

ARTICLE 18

To see if the Town will vote to accept and expend such sum or sums of money that may be available under the provisions of Massachusetts General Laws, Chapter 90, Section 34, Clause 2(a) or other state roadway reimbursement programs and to authorize the Board of Selectmen to enter into a contract with the Massachusetts Department of Transportation Highway Division and to authorize the Treasurer, with the approval of the Board of Selectmen, to borrow in anticipation of 100% reimbursement of said amounts; or take any other action relative thereto.

Selectmen

ARTICLE 19

To see if the Town will vote to transfer from free cash a sum of money equal to the state reimbursement amounts for Special Education Medicaid expenses to supplement the FY14 Lincoln School operating budget; or take any other action relative thereto.

School Committee

ARTICLE 20

To receive and act on a recommendation from the Board of Selectmen and Finance Committee with regard to the presentation of the annual Bright Light Award, and to raise and appropriate the necessary funds to support this award; or take any other action relative thereto.

Selectmen

ARTICLE 21

To see if the Town will vote to establish a new revolving account for the Board of Selectmen under Massachusetts General Laws, Chapter 44, Section 53E ½, in an amount not to exceed \$25,000 for Fiscal Year 2014, for the purpose of accepting receipts received in connection with the lease of the Codman Farm House; said receipts to be expended by the Board of Selectmen, in connection with activities associated with the care and maintenance of the Codman Farm buildings

and without further appropriation; and to transfer funds (representing the Codman Farm House fund balance) from the Affordable Housing Revolving Account, where such Codman Farm House revenue is currently accounted for, in the amount of \$28,000; or take any other action relative thereto.

Selectmen

ARTICLE 22

To see if the Town will vote to reauthorize revolving accounts previously established by vote of the Town under Massachusetts General Laws, Chapter 44, Section 53E ½, for the following purposes: school bus fees, preschool tuitions, ambulance services, fire alarm maintenance fees, firearms licenses fees, housing rental income, recycling program, and parks and recreation fees; said fees of the revolving accounts to be expended by the authorized entity without further appropriation; or take any other action relative thereto.

Selectmen

ARTICLE 23

To see if the Town will vote to transfer from Water Enterprise Retained Earnings the sum of \$198,500 for the purchase of water meters and the repair or replacement of broken valves in the distribution system, including all costs incidental and related thereto; or take any other action relative thereto.

Water Commissioners

ARTICLE 24

To see if the Town will vote to transfer the sum of \$75,000 from Water Enterprise Retained Earnings for the acquisition of a parcel of land within the Flint's Pond watershed shown on Assessors Map 28, Block 2, Lot 0, including all costs incidental and related thereto, such funds to be used in conjunction with Community Preservation Act funds appropriated for this purpose under Article 15, and to authorize the Conservation Commission to acquire said land by purchase, gift or otherwise; to authorize the Board of Selectmen to grant to a non-profit organization created pursuant to G.L. c.180 a permanent deed restriction in said property meeting the requirements of G.L. c.184, §§31-33; and further, to authorize the Conservation Commission and Board of Selectmen to execute instruments and take such additional actions as may be necessary to effectuate the vote taken hereunder; or take any other action relative thereto.

Water Commissioners

ARTICLE 25

To see if the Town will vote to transfer from free cash or any other source of funds a sum of money to reduce the total amount to be raised by taxation pursuant to the votes previously taken under Article 8 of this Warrant, or any other article of this Warrant authorizing the appropriation of funds; or take any other action relative thereto.

Finance Committee

ARTICLE 26

To see if the Town will hear a report from the Housing Commission on the Lincoln Housing Production Plan, and to vote to approve said plan; or take any other action relative thereto.

Housing Commission

ARTICLE 27

To see if the Town will vote to transfer the care, custody, maintenance and control of the following described parcels of land held by the Board of Selectmen for affordable housing purposes to the Board of Selectmen for purposes of sale and to authorize the Board of Selectmen to convey said parcels to the Town of Lincoln Affordable Housing Trust for affordable housing purposes for nominal consideration and upon such terms and conditions as the Board of Selectmen shall determine to be appropriate,

1. 26 & 28 Sunnyside Lane - Parcel 11 Block 41 Lot 0 acquired by deed dated March 10, 2004 recorded with Middlesex South District Registry of Deeds in Book 42211, Page 251
2. 30 & 30A Sunnyside Lane - Parcel 11 Block 42 Lot 0 acquired by deed dated March 10, 2004 recorded with said Deeds in Book 42211, Page 256
3. 65 & 75 Tower Road - Parcel 94 Block 25 Lot 0 acquired by deed dated March 20, 1967 recorded with said Deeds in Book 11299, Page 619

and further, that the Town vote to transfer to the Lincoln Affordable Housing Trust Fund the balance, as of close of business on June 30, 2013, in the Affordable Housing Revolving Account, excluding the sum of \$20,000 which the Lincoln Housing Commission has allocated to support a grant by the HOME Consortium; or take any other action relative thereto.

Housing Commission

ARTICLE 28

To see if the Town will vote to authorize the Board of Selectman to petition the General Court for special legislation, as set forth below, to authorize the Board to issue so-called "Special" or "One Day" liquor licenses; provided, however, that the General Court may make clerical or editorial

changes of form only to the bill, unless the Board of Selectmen approves amendments to the bill before enactment by the General Court; and provided further that the Board of Selectmen is hereby authorized to approve amendments which shall be within the scope of the general public objectives of this petition; or take any other action relative thereto.

An Act Relative to the Granting of Special Licenses for the Sale of Alcoholic Beverages in the Town of Lincoln

Section 1. Notwithstanding any general or special law to the contrary, the licensing authority of the Town of Lincoln may grant special licenses for the sale of alcoholic beverages pursuant to section 14 of said chapter 138. Licenses granted under this section shall be subject to all of said chapter 138, except sections 11 and 11A. Once any such license is issued by the licensing authority, said authority shall not approve the transfer of the license to any other person, organization, corporation or location.

Section 2. Notwithstanding [sections 11](#) and [11A of chapter 138](#) of the General Laws as to the time and manner of voting on the question of issuing the licenses set forth above, this act shall be submitted for its acceptance to the qualified voters of the Town of Lincoln at an annual or special town election following the effective date of this act in the form of the following question:

“Shall an act passed by the General Court in the year 2013, entitled ‘An Act Relative to the Granting of Special Licenses for the Sale of Alcoholic Beverages in the Town of Lincoln’ be accepted?”

Below the ballot question shall appear a fair and concise summary of the ballot question prepared by town counsel and approved by the Board of Selectmen. If a majority of the votes cast in answer to the question is in the affirmative, this act shall immediately take effect in the Town of Lincoln, but not otherwise.

Section 3. This act shall take effect upon its passage.

Selectmen

ARTICLE 29

To see if the Town will vote to authorize the Board of Selectmen to petition the General Court for special legislation as set forth below authorizing the Board to issue a license for the sale of beer and wine to be drunk on the premises at the deCordova Museum and Sculpture Park; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approves amendments to bill before enactment by the General Court; and provided further that the Board of Selectmen is hereby authorized to approve amendments which shall be within the scope of the general public objectives of this petition, or take any other action in relation thereto.

## An Act Authorizing the Town of Lincoln to Grant a License for the Sale of Wine and Malt Beverages to be Drunk on the Premises

Section 1. Notwithstanding the provisions of section 11 of chapter 138 or of any other general or special law to the contrary, the Board of Selectmen of the Town of Lincoln is hereby authorized to issue a license for the sale of wine and malt beverages to be drunk on the premises at the deCordova Museum and Sculpture Park, located at 51 Sandy Pond Road in said Town of Lincoln, under the provisions of section 12 of chapter 138. The license shall be subject to all of said chapter 138 except for said section 17, and to any regulations and guidelines adopted by the Massachusetts Alcoholic Beverages Control Commission relative to the service of alcoholic beverages.

The Board of Selectmen shall not approve the transfer of the license to any other location, but the license may be granted by the Board of Selectmen at the same location if an applicant for the license files with the Board of Selectmen a letter from the Department of Revenue indicating that the license is in good standing with the department and that all applicable taxes have been paid. If the license granted under this section is cancelled, revoked or no longer in use, such license shall be returned physically, with all of the legal rights, privileges and restrictions pertaining thereto, to the Board of Selectmen, and the Board of Selectmen may then grant the license to a new applicant at the same location and under the same conditions as specified in this section.

Section 2. Notwithstanding the provisions of sections 11 and 11A of chapter 138 of the General Laws as to the time and manner of voting on the question of issuing the license set forth above, this act shall be submitted for its acceptance to the qualified voters of the Town of Lincoln following the effective date of this act at an annual or special town election in the form of the following question:

“Shall an act passed by the General Court in the year 2013, entitled ‘An Act Authorizing the Town of Lincoln to Grant a License for the Sale of Wine and Malt Beverages to be Drunk on the Premises’, be accepted?”

Below the ballot question shall appear a fair and concise summary of the ballot question prepared by town counsel and approved by the Board of Selectmen.

If a majority of the votes cast in answer to the question is in the affirmative, the Town shall be taken to have authorized the issuance to the deCordova Museum and Sculpture Park of a license to sell wine and malt beverages to be drunk on the premises, but not otherwise.

Section 3. This act shall take effect upon passage.

Citizens Petition

### ARTICLE 30

To see if the Town will vote to authorize the Board of Selectmen to petition the General Court to repeal the provisions of Chapter 349 of the Acts of 2006, An Act Authorizing the Town of Lincoln to Grant a License for the Sale of Wines and Malt Beverages to be Drunk on the Premises, because such act is no longer needed, in the form set forth below; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approves amendments to bill before enactment by the General Court; and provided further that the Board of Selectmen is hereby authorized to approve amendments which shall be within the scope of the general public objectives of this petition; or take any other action in relation thereto.

An Act Repealing the Law Authorizing the Town of Lincoln to Grant a License for the Sale of Wines and Malt Beverages to be Drunk on the Premises

Section 1. Chapter 349 of the acts of 2006 is hereby repealed.

Section 2. This act shall take effect upon passage.

Selectmen

### ARTICLE 31

To see if the Town will vote to adopt the provisions of M.G.L. Chapter 59, Sec 5, Clauses 17E and 41D, which annually increases the qualifying gross receipts and whole estate for property owners seeking senior tax exemptions; such annual increases being tied to the Consumer Price Index as reported to the Town by the Department of Revenue; or take any other action relative thereto.

Assessors

### ARTICLE 32

To see if the Town will vote to adopt the provision of M.G.L. c.53, §9A, which, among other things, establishes the final date for acquisition of nomination papers as 48 weekday hours prior to the hour on which nomination papers are required to be submitted to the Board of Registrars; or take any other action relative thereto.

Town Clerk

### ARTICLE 33

To see if the Town will vote to authorize the Board of Selectmen to grant to Verizon New England Inc. a permanent easement on a portion or portions of the property located at 16 Lincoln Road (formerly Center School), which property is identified as Assessors Map 65 – Block 18 – Parcel 1 and described in a deed recorded with the Middlesex South District Registry of Deeds in Book

13790, Page 526, for the purpose of installing, maintaining and repairing equipment, wires, cables, conduits, and other appurtenances for the transmission of telecommunications and intelligence to serve the foregoing property, which easement shall be conveyed on such other terms and conditions, and for such consideration, which may be nominal consideration, as the Board of Selectmen deems appropriate; or take any other action relative thereto.

Selectmen

#### ARTICLE 34

To see if the Town will vote to amend and revise the preliminary development and use plan for the North Lincoln Planned Development District No. 5 entitled “Preliminary Development and Use Plan for NL – North Lincoln Planned Development District No. 5 – an age 62 and over Multifamily Independent Living Community at 9, 11, 15 and 17-19 Cambridge Turnpike, Lincoln, Massachusetts” dated September 6, 2006 and approved by Town Meeting on November 4, 2006, to also allow for a Continuing Care Facility consisting of assisted living, memory care and skilled nursing uses, as shown on an amended plan entitled “Revised Preliminary Development and Use Plan for NL – North Lincoln Planned Development District No. 5 – an age 62 and over Multifamily Independent Living and Continuing Care Community at 9, 11, 15 and 17-19 Cambridge Turnpike, Lincoln, Massachusetts” dated February 5, 2013, substantially as on file with the Town Clerk’s office; or take any other action relative thereto.

Planning Board

#### ARTICLE 35

To see if the Town will vote to amend the General By-laws of the Town by inserting a new by-law to be known as the “Civil Fingerprinting By-law,” in accordance with G.L. c. 6, §172B ½, substantially as on file with the Town Clerk, which by-law would enable the Lincoln Police Department to conduct fingerprint-based criminal history checks for individuals applying for the following licenses: Solicitors and Peddling or other Door-to-Door Salespeople; Manager of Alcoholic Beverages; Dealer of Second-hand Objects and Pawn, Old Metal and Junk Dealers, and Hackney Drivers; or take any other action relative thereto.

Selectmen

#### ARTICLE 36

To see if the Town will vote to amend the General By-laws of the Town by amending Article XI, Section 3A, substantially as on file with the Town Clerk, to modify criteria for review and conditions which may be applied to public way access permits; to take any other action relative thereto.

Planning Board

ARTICLE 37

To see if the Town will vote to amend the Zoning By-Law Section 12.4 and the Zoning Map to add an Aquifer Protection District and Watershed Protection District Overlay, substantially as on file with the Town Clerk; or take any other action relative thereto.

Planning Board

ARTICLE 38

To see if the Town will vote to amend the Zoning By-Law, in Section 15, Off-Street Parking and Loading Areas, by reducing the threshold for parking design standards and requiring site plan review for projects that exceed the threshold, substantially as on file with the Town Clerk; or act in any other manner in relation thereto.

Planning Board

ARTICLE 39

To see if the Town will vote to amend the Zoning By-laws, specifically Section 13, General Rules for Applying Development Regulations in all Districts, to add a Solar Energy Systems section, substantially as on file with the Town Clerk; or take any other action relative thereto.

Planning Board

ARTICLE 40

To see if the Town will vote to authorize the Board of Selectmen to petition the General Court for special legislation as set forth below; provided, however, that the General Court may make editorial or clerical changes of form only to the bill unless the Board of Selectmen approves amendments to the bill before enactment by the General Court; and provided further that the Board of Selectmen is hereby authorized to approve amendments as are within the scope of the general public objectives of this petition, or take any other action relative thereto.

An Act Authorizing the Town of Lincoln to Include on an Annual or Special Election Ballot in the Town a Certain Question relative to Fluoridation of the Public Water Supply

SECTION 1. Notwithstanding section 8C of chapter 111 of the General Laws or any other general or special law to the contrary, the town of Lincoln is hereby authorized to include the following question on the ballot at the next occurring annual or special town election held at least 35 days after the effective date of this act: "Shall the public water supply for domestic use in the Town of Lincoln continue to be fluoridated?"

If the majority of votes in answer to this question is in the negative, the water supply of the town of Lincoln shall not be fluoridated, and the fluoridation of the water supply shall not be ordered again by the Board of Health for a period of at least 2 years from the date of that vote.

SECTION 2. This act shall take effect upon passage.

Citizens Petition

ARTICLE 41

To see if the Town will vote to have the Board of Selectmen (or another organization designated by the Selectmen) to appoint a working group to study noise and air pollution relating to increasing use of leaf blowers for public and private property maintenance, to research alternatives, and to present findings and recommendations at Town Meeting 2014.

Citizens Petition



## Glossary

**Debt Exclusion and Capital Exclusion:** Proposition 2½ allows a town to raise monies for capital projects or for the payment of debt service costs using either a **capital** or **debt exclusion**, respectively. Unlike the override, which results in a permanent increase in the town's levy limit, a **capital exclusion** is added to the levy limit or ceiling only for the year in which the project is being undertaken. Likewise, **debt exclusion** is added to the levy limit or levy ceiling for the life of the debt only. Both of these exclusions require a 2/3 vote of the Selectmen in order to be placed on a ballot, with a majority of the electorate needed for authorization.

**Free Cash:** This is money that had been appropriated but not spent for various budget line items together with unforeseen revenues. These monies are certified annually by the Department of Revenue as the town's **free cash**.

**Levy (Tax), Levy Ceiling, and Levy Limit:** The property **tax levy** is revenue raised through real and personal property taxes. Municipal revenues are raised through the tax levy, State Aid, and local receipts. The tax levy is the largest source of revenue.

Proposition 2½ places constraints on the magnitude of the levy imposed by a town as well as the amount by which the levy can be increased from one year to the next. The two limits on property taxes imposed by Proposition 2½ are:

- **levy ceiling** - This establishes an overall cap on the levy. Ordinarily a town cannot levy more than 2.5% of the total full and fair cash value of all taxable real and personal property.
- **levy limit** - The maximum levy allowed in a given year is the **levy limit**. This will always be equal to or less than the **levy ceiling**. The levy limit for any fiscal year amounts to the previous year's levy limit (less excluded debt) increased by 2.5% plus new growth, exclusions, and any override authorized by the electorate.

**Levy Increase:** The difference in the levy between one year and the next is the **levy increase**. This number is often represented as a percent. The town may set its levy at any amount up to its levy limit. It is important to recognize that the actual levy may increase more than 2.5% in a given year. This is allowable under Proposition 2½.

**Local Revenue (Receipts):** **Local revenue** or **local receipts** include excise taxes, rental fees, license and permit fees, investment income, cell tower income, and other “pay for service” fee income, such as recreation and ambulance fees.

**New Growth:** Proposition 2½ allows the town to increase its **levy limit** annually by an amount based on the value of new construction and other growth in the tax base that is not the result of revaluation. This provision allows the town to respond to **new growth** that may result in additional municipal costs; for example, the construction of new housing may result in increased school enrollments and therefore higher education costs. **New growth** becomes part of the levy limit base.

**Override:** Proposition 2½ allows a town to assess taxes in excess of the annual 2.5% increase plus **new growth** by passing an **override**. When an **override** is passed, the **levy limit** for the year is increased by the amount of the **override**. This results in a permanent increase in the

town's **levy limit**. An **override** requires a majority vote of the Selectmen to be placed on a ballot. A majority vote of the electorate is needed for approval.

**Reserve Fund:** This fund, established by the annual Town Meeting, is under the control of the Finance Committee. Transfers may be made from it for unforeseen expenditures. The limit on the size of this fund is 5% of the **tax levy** of the current fiscal year.

**SBAB:** This refers to State Aid available to the Town or the Regional School District through the **State Building Assistance Board (SBAB)** as partial reimbursement for the capital and interest costs of our school construction projects.

**Stabilization Fund:** The **stabilization fund** is a reserve account that allows the Town to put aside money in anticipation of future expenses.

**Tax Rate:** The **tax rate** is the amount of tax charged by the Town expressed in terms of a unit of the tax base: for example, \$9.35 per \$1000 of the assessed valuation of taxable property.