

FINANCIAL SECTION AND WARRANT  
FOR  
THE 2015 ANNUAL TOWN MEETING  
LINCOLN, MASSACHUSETTS



SATURDAY, MARCH 28, 2015  
9:30 AM  
BROOKS SCHOOL/DONALDSON AUDITORIUM

*PLEASE read this document & bring it with you to the Meeting.*

## **Handouts for Distribution at Town Meeting**

In order to ensure that the voters are given clear information as to the source of each handout provided at Town Meeting, the Moderator has established the following conditions under which handouts will be allowed on the auditorium table:

1. Only those documents which deal directly with town meeting business will be allowed on the auditorium table.
2. All documents to be placed on the auditorium table must clearly identify the source of the document (committee/special interest group/person) on the front sheet.
3. Any documents not dealing with town meeting business or which do not clearly state the source will be removed and placed on a table outside of the auditorium.

To all Lincoln Registered Voters,

**It's SPRING!!! Let's celebrate!** Come to Town Meeting to meet and greet each other after the record-breaking snowfall and cold of February 2015. This WARRANT booklet contains materials related to the **Annual Town Meeting to be held at 9:30 on Saturday, March 28, 2015**. Please bring it with you to the meeting. We hope the information 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.

**EXERCISE YOUR RIGHT TO SPEAK AND TO VOTE.** While some of the matters on which we will vote are routine there are many that are not. Among other items under consideration that will require votes are the school building project; several citizen petitions; and town by-law changes. We have made provisions for an overflow turnout at this Town Meeting with seating and a video feed to the Reed Gym. The girl scouts are providing **childcare** for part of the day. Be sure to check the Town website ([lincolntown.org](http://lincolntown.org)) for those hours. We will spread the word as best we can.

**ARRIVE EARLY SO YOU CAN SIGN IN AND GET SEATED.** IT IS ALWAYS THE HOPE THAT WE CAN START ON TIME. Once I find that we have a quorum I will call the meeting to order – so please be prompt so you don't miss anything.

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, 2015. Third, an outline of certain relevant **PROCEDURES** for the conduct of Town Meeting. Fourth, the **WARRANT** for the Meeting that 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 be 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, town volunteers and staff and to participate in the important decisions of the Town. You are encouraged, also, to consider where you might want to volunteer your services to the Town.

**All volunteers started with a first step and then jumped in!**

During the mid-day break the Lincoln Girl Scouts will be selling **BOXED LUNCHES** in the Brooks Gym/Reed Field House next to the Brooks School/ Donaldson Auditorium.

I look forward to this annual gathering on March 28th. I hope you do as well. Try to **CARPPOOL** if you can...parking may be tight and snow banks may still be high.

Sarah Cannon Holden, Town Moderator

**REPORT**  
**of the**  
**FINANCE COMMITTEE**  
**of the**  
**TOWN OF LINCOLN**  
**for the**  
**FISCAL YEAR**  
**JULY 1, 2015 - JUNE 30, 2016**

LINCOLN FINANCE COMMITTEE

Jeff Birchby

Eric Harris

Jim Hutchinson

Christian G. Kasper, Vice Chair

Sanj Kharbanda

Peyton J. Marshall, Chair

Laura Sander

Table of Contents

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1. Introduction .....	1
2. Overview .....	1
3. Revenues .....	3
4. Operating Expenditures .....	5
5. Capital Expenditures .....	7
6. Community Preservation Act .....	9
7. Governmental Accounting Standards Board Statement No. 45 (GASB 45) .....	11
8. Property Tax .....	13
9. Looking Forward .....	13
10. Departmental Budgets	
General Government .....	15
Public Safety .....	16
Education:	
Lincoln Public Schools .....	17
Lincoln-Sudbury Regional High School .....	23
Minuteman Career and Technical High School .....	29
Public Works and Facilities .....	33
Human Services .....	35
Recreation, Conservation, Celebrations and Pierce House .....	36
Library .....	38
Debt Service .....	42
Pensions & Insurance .....	43
Water Department .....	44
11. Appendix	
Table 1: Fiscal Detail FY '13– FY '15 .....	48
12. An Outline of Town Meeting Procedures .....	54
13. Warrant Articles .....	57
14. Glossary .....	72

## **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, as well as 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 '16 budget and its component parts, including supporting detail, and outline issues facing the Town that underlie our budget recommendations. The Finance Committee works closely with many boards and committees to build the recommended budget. Among many others, we thank Lincoln Town Administrator Tim Higgins, Finance Director & Town Accountant Colleen Wilkins, Lincoln Public Schools Administrator for Business and Finance Buck Creel, Lincoln-Sudbury Regional High School Business Manager Patrick Collins, Library Director Barbara Myles and Capital Planning Committee Chair Andy Beard.

In this year's report, the Finance Committee is again including "Annual Town Reports" from a number of departments and agencies. These reports are intended to provide greater context to the annual budget and increase transparency for Lincoln citizens about how budgeted expenditures are put to use. Participants in this year's installment are the Lincoln Public Schools, Lincoln-Sudbury Regional High School, the Library, and the Water Department. In their reports, the departments and agencies review their functions and present the challenges and opportunities they see for the future. In addition, they benchmark their costs and performance against peers in other communities.

Executive summaries of the Annual Town Reports are included in the respective department or agency section below. The full version of the reports can be found on the websites of the participating departments and agencies.

## **2. Overview**

For FY '16, the Finance Committee is recommending a base budget of \$34,079,434. For the eighth 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 recession, strong cooperation from town employees in contract negotiations, changes in health insurance providers and plan design changes. In recognition of the capital needs facing the Town and the continuing recovery from the economic crisis, the Finance Committee established a modest budget increase guideline of 2.5%. The committee recommends limited increases in spending by more than the guideline for certain functions for specific newly identified needs, to preserve level services or to protect against the impact of unforeseen contingencies.

For FY '16, the property taxes on the median value house (assessed value of \$883,500) will increase by about \$96 (0.8%) with the proposed budget. This increase includes the 2.37% increase in the operating budget (\$296) and a 1.60% decrease in the debt portion of the budget (\$200). These figures assume the application of CPA funds to the payment of the Town Offices debt payment (Warrant Article 10), which represents a reduction of 1.22% (\$153). Individual

property owners who have undertaken construction or made improvements to their properties may see a slightly higher increase in their taxes.

This year there are also two warrant articles (Warrant Article 30 and 32) and related ballot questions that would result in FY '16 capital exclusions for a School Building Project Feasibility Plan and for a Campus Master Plan (Article 33) to include a community center. If approved, the effect of these two capital exclusions together on their own would be a 3.14% increase (\$392) in the median property tax bill. Taken together with the proposed budget, the net impact of the capital exclusions (if approved), operating budget and debt service reduction would be a 3.9% (\$488) increase in the median property tax bill for FY '16 compared to FY '15.

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 Massachusetts 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 '16, real estate taxes are projected to account for about 79% of revenue. The Town has a small number of commercial properties and relatively few opportunities to increase local revenues. Although the FY '16 state budget is not yet known, the FY '16 budget is built on an assumption that state aid will increase by 2% relative to FY '15 to \$1,651,640.

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 results of FY '14 and assumptions that were considered reasonable at that time.

The Finance Committee has supported several requests to increase departmental budgets beyond the guideline. The requests for additional funds that are included in the recommended budget bolster the Town's ability to address specific new expense needs by increasing the Department of Public Works budget to support the disposal of street sweepings (an additional \$50,000), by increasing the Lincoln Public Schools' budget to support professional development and library book purchase (an additional \$14,618) and by increasing the Cash Capital budget by \$25,000 to support the purchase of fire equipment recommended by the Capital Planning Committee. The recommended budget for Lincoln Sudbury Regional High School is above the guideline by \$58,000 to support the funding of level services at the high school, given estimated changes in the assessment formula under state law and the Inter-Municipal Agreement, and by \$24,118 to support Lincoln's portion of the funding of a GASB 45 trust for the high school (Article 17). Other requests above the budget increase guideline are mandatory based on enrollment-based costs at Minuteman Regional High School (an additional \$11,782).

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 and 14). The Finance Committee is also recommending an increase in the Stabilization Fund balance in FY '16 (Warrant Article 15) as a means to smooth the tax impact of expected capital expenditures in the coming years. 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.

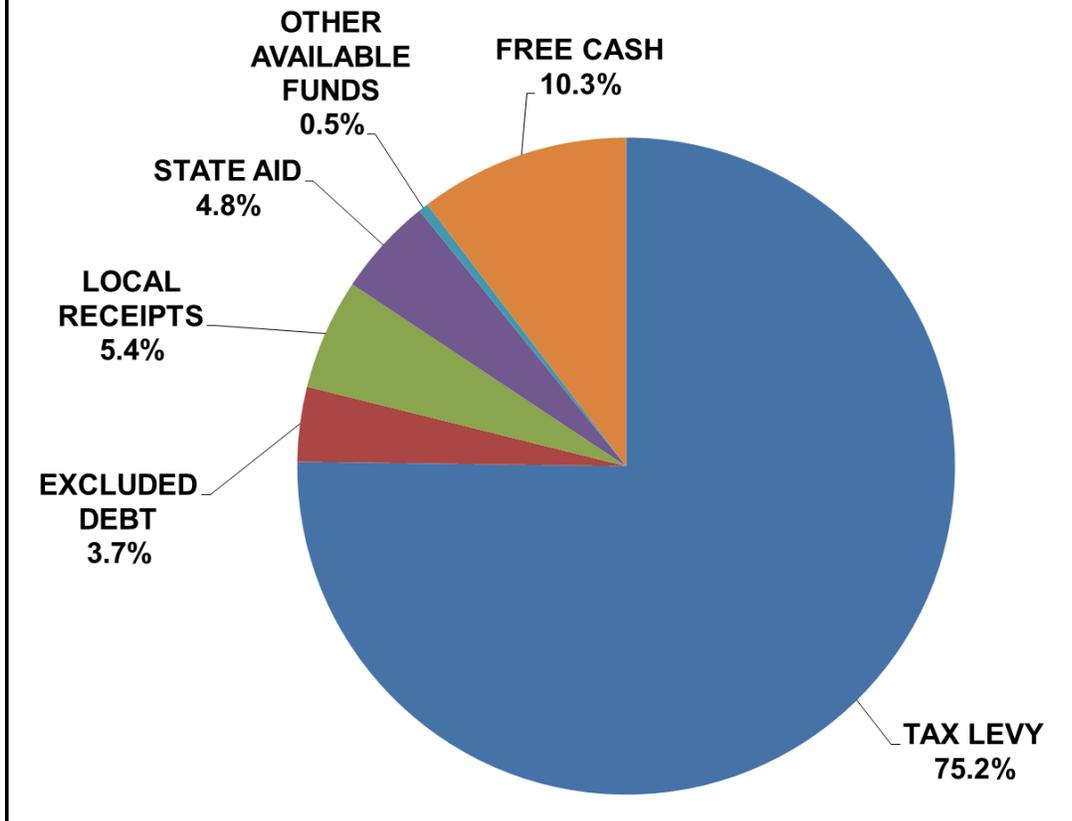
Following many years in which the financial reserves were well below the 3% minimum, the Finance Committee worked to rebuild the Town's financial reserves. Since FY '08, the reserves (also known as "unspent certified Free Cash") have equaled 3% of the General Fund budget for that year (including capital and other articles). The budget proposed for FY '16 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 for capital projects.

### **3. Revenues**

Total Town revenues for FY '16 are projected at \$34,079,434 (excluding Water Department revenues), a 1.6% increase as compared to FY '15. Revenue from state aid is projected to increase 2% from FY '15, while local receipts are anticipated to grow by 2.0%. Excluded debt will decrease by 25.4% as existing debt outstanding is being paid down. 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.

## Revenues by Category: FY'16



Proposition 2 ½ allows towns to raise the real estate tax levy by 2.5% per year without an override. The tax levy may also increase because of taxes attributable to new construction. For FY '16, real estate taxes are projected to account for about 79% of revenue. As compared to FY '15, the tax levy is projected to increase by \$683,126 (without CPA offset), including \$799,497 within the Proposition 2 ½ limit less a net decrease of \$99,175 from debt service on previously approved projects and less \$25,334 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 '16, excluded debt is projected to represent 3.7% of revenues.

The application of Free Cash is projected to provide 10.3% of FY '16 revenue. In October 2014, the Department of Revenue certified Free Cash for the Town from FY '14 at \$4,520,898. This represented a 9.7% increase from the amount certified in October 2013. The FY '16 budget targets Free Cash as part of Emergency Reserves at year-end of \$998,898. This is the major

component of the Town's Emergency Reserves. Other contributors to the FY '14 Free Cash balance were: (1) a turn back from 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 5.4% of revenue in FY '16, compared to 6.0% in FY '15.

State aid, which includes Chapter 70 (education reform) funds, lottery, and other assistance, is projected to provide 4.8% of revenue in FY '16, compared to 5.1% in FY '15. Actual State Aid is not yet known, as the state budget is determined after the Town budget, but it is projected to increase 2% relative to FY '15. 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.

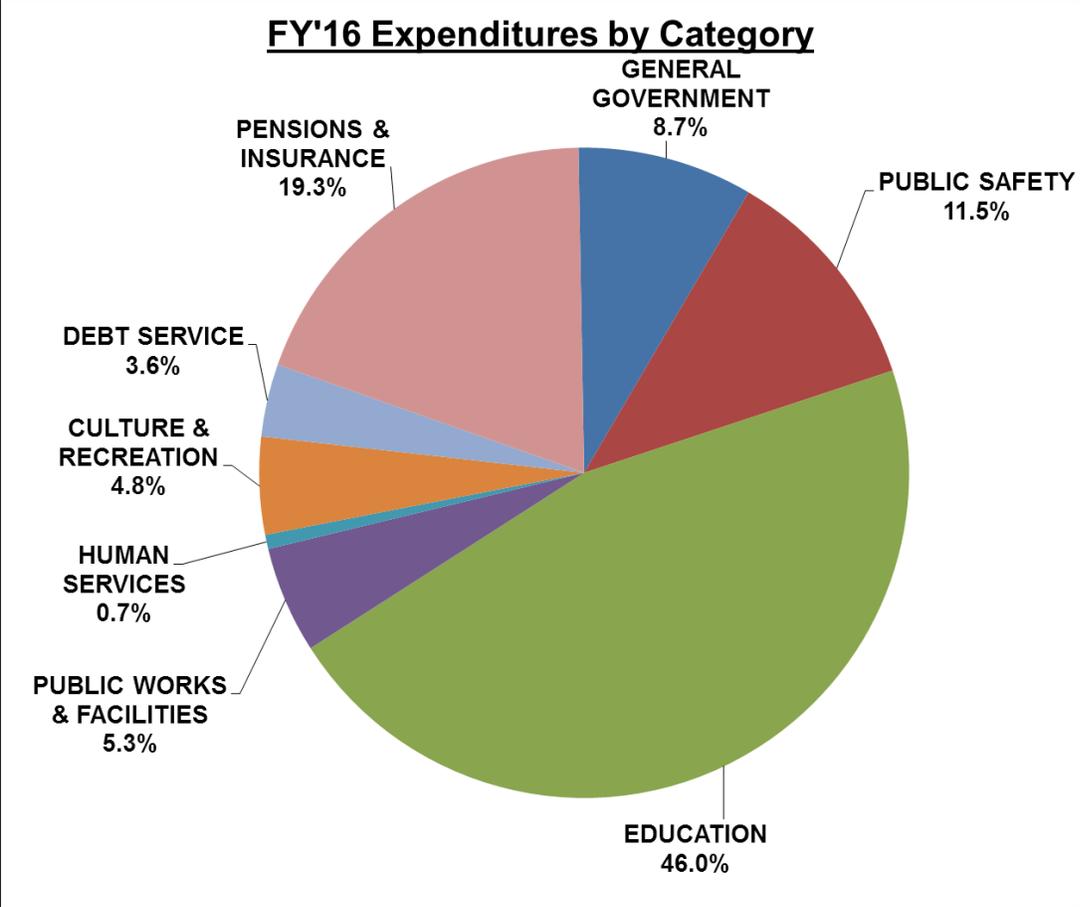
Other available funds, which are projected to provide 0.5% of revenue in FY '16, are a small category of miscellaneous items, such as payments from the Water Department and Hanscom Air Force Base for certain services provided by the Town. In general, the amounts received are offset by corresponding debits.

#### **4. Operating Expenditures**

Total Town operating expenditures consist of both the General Fund and the Water Enterprise Fund. The Water Department's operating budget (\$1,098,049 for FY '16) is funded entirely through fees paid by water consumers. The General Fund budget includes all other operating expenditures.

The proposed FY '16 budget is \$34,079,434. The General Fund total is \$31,990,174, 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 high 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 3.3%, exclusive of pensions and insurance. The budget for Lincoln-Sudbury Regional High School 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 '16 resulting ratio for Lincoln is estimated to be 15.4% for Lincoln and 84.6% for Sudbury, which is an approximately 5.3% higher percentage for Lincoln than in FY '15. While Lincoln's portion of the high school's operating budget is based on the level service budget presented by Lincoln-Sudbury Regional High School to the Finance Committee, Lincoln's assessment may be less than the recommended appropriation or less than the budget guideline due to factors discussed below (See "Lincoln-Sudbury Regional High School").

The growth in the General Government budget is 2.1%. The growth in the Public Safety budget is 2.6%. Pensions and Insurance expenditures for FY '16 are projected at \$6,182,266, compared to \$6,032,991 for FY '15, a 2.5% increase. Pensions and Insurance represent 19% of General Fund expenditures.

Debt service, excluding the debt service for Lincoln-Sudbury Regional High School (and before application of the proposed CPC offset), is \$1,484,150 representing an 8.1% decrease versus FY '15. Including the proposed application of CPA funds to debt service for the Town Offices project, however, debt service would decrease by 28%. The decrease is due primarily to the decrease of debt outstanding as principal has been repaid.

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 '16 compared to FY '15 follows:

<b>Town of Lincoln</b>				
<b>FY2016 Proposed Budget</b>				
	<b>FY2015</b>	<b>FY2016</b>	<b>\$ change</b>	<b>% change</b>
<b>REVENUE</b>				
TAX LEVY	24,858,145	25,630,696	772,551	
EXCLUDED DEBT	1,682,713	1,254,464	(428,249)	
LOCAL RECEIPTS	1,819,316	1,855,702	36,386	
STATE AID	1,619,255	1,651,640	32,385	
OTHER AVAILABLE FUNDS	414,932	164,932	(250,000)	
FREE CASH	3,136,219	3,522,000	385,781	
<b>TOTAL REVENUE</b>	<b>33,530,580</b>	<b>34,079,434</b>	<b>548,854</b>	<b>1.6%</b>
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT	2,732,657	2,791,104	58,447	
PUBLIC SAFETY	3,573,553	3,665,822	92,269	
EDUCATION				
<i>Lincoln K-8 School</i>	10,258,812	10,529,900	271,088	
<i>Lincoln Sudbury High School</i>	3,859,325	4,040,790	181,465	
<i>Minuteman</i>	138,243	152,790	14,547	
PUBLIC WORKS & FACILITIES	1,612,606	1,696,258	83,652	
HUMAN SERVICES	208,952	226,282	17,330	
CULTURE & RECREATION	1,511,178	1,549,888	38,710	
DEBT SERVICE	1,615,113	1,155,075	(460,038)	
PENSIONS & INSURANCE	6,032,991	6,182,265	149,274	
CAPITAL PLAN	495,508	548,800	53,292	
STABILIZATION FUND	517,000	595,642	78,642	
WARRANT ARTICLES	974,642	944,818	(29,824)	
<b>TOTAL EXPENDITURES</b>	<b>33,530,580</b>	<b>34,079,434</b>	<b>548,854</b>	<b>1.6%</b>

## 5. Capital Expenditures

The Capital Planning Committee (CapCom) and the Finance Committee work collaboratively to enhance the Town's capacity to identify, prioritize, and understand the financial implications of capital projects and land acquisitions. The CapCom 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 CapCom 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. During the past year, the committee continued to develop the 25-year capital plan. The Finance Committee strongly believes that timely maintenance, combined 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 '16, the Finance Committee set guidelines of \$517,500 for capital expenditures within the annual budget, and \$205,000 for the annual maintenance warrant articles, representing a 2.5% increase from the previous year. Initial FY '16 requests (cash capital and maintenance) totaled \$1,531,510, which represented a 10.8% increase from the prior year's requests of \$1,382,408.

The Capital Committee suggested the following disposition:

**Recommended funding for cash capital: \$548,800**  
**Recommended funding for maintenance: \$198,700**  
**Recommended for bonding/debt exclusion/other funding: \$41,000**

The projects recommended for bonding/debt exclusion/other funding consisted of \$21,500 from the Ambulance Enterprise fund for Auto External Defibrillators (AED's), \$17,000 from Chapter 90 funds for storm drain repairs and \$2,500 from other sources for the repair of athletic fields as requested in the Warrant Article by 8th Graders. No items were recommended for bonding or debt exclusion.

The Finance Committee has reviewed and approved these funding requests, and recommends the capital expenditure and maintenance articles at proposed levels.

#### **Warrant Articles**

Article 9, Cash Capital Expenditures:	<b>\$548,800</b>
Electric Vehicle Lease-Down payment	\$10,000
4 Wheel Drive Back Hoe	\$120,211
Auto External Defibrillators (AED's)	\$23,000
Update PPE Turnout Gear	\$60,000
Update Portable Radios	\$14,000
Network Upgrades	\$7,000
Replacement PC's	\$17,000

Tyler Reporting System	\$12,000
Public Safety Printers	\$3,000
SportsMan Server-Cloud Computing-Rec Dept.	\$4,500
Ductwork Town Archives Room	\$12,000
Library Space Planning Study	\$14,000
Lincoln Sudbury High School Fire Alarm Panel	\$19,000
Replacement of Car #4 Police Utility Vehicle	\$37,415
Replacement of Car #6 Police Utility Vehicle	\$37,415
Replacement of Firearms	\$10,488
Replace Curtain Wall Hartwell	\$40,000
Lincoln School IT Replacement Program	\$107,771
Article 12, Annual Classroom Maintenance	<b>\$75,000</b>
Article 13, Town Buildings Maintenance	<b>\$75,900</b>
Article 14, Library Maintenance	<b>\$47,800</b>

## **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, 34% based on its FY '12 surcharge, 65% based on its FY'13 surcharge, and 40% based on its FY'14 surcharge. The state matching percentage on Lincoln's FY '15 surcharge has not yet been announced.

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.

For fiscal periods 2003 through 2015, 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>	<b>Paid to Date</b>	<b>Balance</b>	<b>Status of Project</b>
Battle Rd Farm Unit		150,000	150,000	-	Complete
Codman Barn A restoration		112,000	112,000	-	Complete
Construction of archival vault at the Library		489,097	489,097	-	Complete
Consultant to update Consolidated Housing Plan		32,000	17,230	14,770	In progress
Control invasive species on conservation land		51,300	51,280	20	Complete
Conservation stonewall restoration		20,000	20,000	-	Complete
Funding of Affordable Housing Trust		3,939,500	3,939,500	-	Complete
Funding of Conservation Fund		288,359	288,359	-	Complete
Historic records archive and preservation		103,690	97,812	5,878	In progress
Historic Town buildings needs assessment		160,000	160,000	-	Complete
Inventory of historic properties		70,250	41,519	28,731	In progress
Model historic preservation restriction easement		5,000	5,000	-	Complete
Pierce House repairs		316,800	304,983	11,817	In progress
Purchase of conservation land		1,100,000	1,100,000	-	Complete
	<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 property (Rt 2 parcel)</i>	<i>100,000</i>			
Repairs & Improvements to Lincoln Library		802,087	776,587	25,500	In progress
Repairs to historic cemetery monument		42,300	42,300	-	Complete
Sunnyside Lane		792,500	792,500	-	Complete
Tot-lot at Codman Pool		50,000	45,191	4,809	Complete
Codman Tot Pool Renovation		182,000	151,475	30,525	In progress
Town Office Renovation		1,000,000	1,000,000	-	Complete
Bemis Hall Repairs		633,985	409,744	224,241	In progress
LSRHS Softball Fields		50,000	-	50,000	In progress
Arborvitae Cemetery Stonewall		50,000	47,300	2,700	In progress
75 Tower Rd Renovation		150,000	150,000	-	Complete
Codman Farm Repairs		20,000	-	20,000	In progress
Flint Homestead Survey		8,000	7,860	140	Complete
Smith School Playground		50,000	50,000	-	Complete
FoMA Area Studies		6,000	-	6,000	In progress
Admin Expenses		26,500	22,875	3,625	In progress
Fund debt service on borrowing for CPC project		949,291	841,578	107,714	In progress
Fund debt service on borrowing for Town Offices		984,275	658,513	325,762	In progress
<b>GRAND TOTAL</b>		<b>12,634,935</b>	<b>11,772,703</b>	<b>862,232</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	FY '14	FY '15*
Town Rev's‡	\$1,443,291	\$590,877	\$583,127	\$607,048	\$574,463	\$615,705	\$644,328	\$649,035	\$667,117	\$699,257
State Match	885,680	500,519	517,657	420,180	246,798	195,935	206,190	216,875	424,815	168,491
<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>\$850,518</b>	<b>\$865,910</b>	<b>\$ 1,091,932</b>	<b>\$ 867,748</b>
<b>Expenditures#</b>										
Housing	\$ 942,500	\$ -	\$ -	\$ 912,000	\$553,500	\$260,000	\$ 90,000	\$ 90,000	\$ -	\$ 150,000
Historic	445,047	331,182	246,731	528,385	339,175	139,500	64,593	629,250	558,051	488,492
Conservation	513,500	36,500	250,000	56,585	20,300	400,000	-	20,000	62,774	-
Recreation	-	45,191	-	-	-	-	-	-	232,000	187,355
Administrative	5,000	-	-	5,000	3,000	2,500	2,500	3,000	3,000	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>	<b>\$ 855,825</b>	<b>\$ 828,847</b>
* revenues not yet certified										
‡ includes interest earned										
# actual amount spent is shown, where less than appropriation										

At Town Meeting in March 2015, the CPC anticipates recommending funding for debt service for the Town Offices renovation, reconstruction of the Bemis Hall Basement, Purchase of 4 Acres of Land for conservation, the reconstruction of Lincoln Woods, an outdoor sports court, purchase of 55 acres of land for conservation, preservation of the Joshua Childs Collection, rehabilitation of tennis courts base, administrative expenses and debt service for previously approved projects.

### Warrant Article

• Article 10, Community Preservation Committee:	<b>\$1,329,700</b>
Debt Service on Town Offices Renovation	329,075
Reconstruction of Bemis Hall Basement	290,000
Purchase of 4 Acres of Land	200,000
Outdoor Sports Court	146,000
Affordable Housing Trust for reconstruction of Lincoln Woods	112,000
Purchase of 55 Acres of Land	100,000
Preservation of Joshua Childs Collection	25,000
Rehabilitation of Tennis Court base	20,000
CPC Administrative Expenses	3,000
FY '16 Debt Service –Previously Approved Projects	104,625

All projects listed are subject to approval by the CPC at its Public Hearing on March 3, 2015.

### 7. Governmental Accounting Standards Board Statement No. 45

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 has 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.

Following several actions by Town Meeting over the last few years, Lincoln's estimated liability has declined from \$61.7 million in 2007 to \$39 million at the end of FY '14 (based on the preliminary actuarial review recently completed). 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 an increasing amount into the GASB 45 trust fund toward the larger liability. The balance in the fund is now \$3,221,400. The recent preliminary actuarial valuation showed an annual required contribution of \$4.4 million, of which \$1.3 million represents current payments to retirees. The difference in these amounts each year is added to the liability.

Since 2009, the Finance Committee has recommended increasing the annual contribution to the GASB 45 trust fund each year. For FY '16, the committee recommends that Town Meeting appropriate \$650,000 (Article 16) as a further contribution to the trust fund against the liability. The Water Department has also included \$20,000 in its FY '16 budget to transfer to the Town's GASB 45 trust fund. In addition, the committee recommends that the Town Meeting appropriate \$24,118 to support Lincoln's portion of the funding of a GASB 45 trust for the high school (Article 17).

Our current practice of funding the annual cost of retirees and contributing an 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. In the last several years, other towns have been progressively taking steps to fund a portion of their liabilities. A portion of the total liability is gradually being recognized in the Town's financial statements as a reduction to fund balances. Finally, GASB 45 liabilities are drawing increasing attention from the rating agencies as which 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 on the Town's operations.

**Warrant Article**

- Article 16, Funds for Group Insurance Liability Trust Fund: \$650,000
- Article 17, Funds for Lincoln Sudbury Regional High School District Retirees Health Insurance Trust Fund: \$24,118

**8. Property Tax**

The table shows the estimated tax impact on the median house of the proposed FY '16 budget. It also shows the effect of capital exclusions to be considered at the Town Meeting. The estimate assumes a FY '15 assessment value for the median value single family home of \$883,500. FY '16 assessment values will be determined in the fall when the Town sets its tax rate. It should be noted that the impact on individual homeowners who have undertaken construction or made improvements to their property could be higher.

FY16 Known Tax Increases					Potential Offsets to Reduce Taxes (To reduce debt service)		Potential Capital Exclusions		
Fiscal Year Impact	FY 2015	Prop 2.5% FY 2016	Existing Debt Exclusions FY 2016	Total FY16 Estimated Tax Bill FY 2016	CPC Funds FY 2016	Total Tax Bill FY 2016	School Building Project	Campus	Grand Total
							Feasibility Study FY2016	Master Plan FY2016	Tax Bill FY2016
Increases/(decreases)		\$624,163	\$(99,174)	\$524,989	\$ (329,075)	\$ 195,914	\$ 750,000	\$ 75,000	\$ 945,914
Dollar Tax Impact		\$ 296	\$ (47)	\$ 249	\$ (153)	\$ 96	\$ 356	\$ 36	\$ 488
% Tax Impact		2.37%	-0.38%	1.99%	-1.22%	0.77%	2.85%	0.29%	3.9%
Median Tax Bill	\$ 12,502			\$ 12,751		\$ 12,598			\$ 12,990

**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 committee draws upon the expertise of the Town's very able professional staff to manage Lincoln's finances 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 operations at both Lincoln-Sudbury Regional High School and Minuteman Career and Technical High School is calculated in two parts, each of which are subject to a formula that could result in an increase or decrease in Lincoln's assessment each year.

Many indicators point to improved economic conditions that could provide the Town comfort to boost spending for enhanced levels of service and capital investment. Unemployment is declining nationally and in Massachusetts. While both interest rates and inflation have recently

displayed upward pressure, they remain low. Here in Lincoln, the assessed value of the median single family home rose in FY '15 to \$883,500, after steadily falling from a peak of \$948,400 in FY '07 to \$796,700 in FY '13. Town finances are strong, and the Finance Committee is able to recommend an annual budget with no operating override for the eighth year in a row.

Despite the positive data, the committee remains cautious about committing Town resources, chiefly due to the dependence on Free Cash in the operating budget and concern about the capital needs facing Lincoln. Free Cash represents amounts accumulated from savings in prior years' budgeted expenditures as well as receipts in excess of budgeted sources. In recent years, the balance has grown due to savings in health insurance costs and savings in the Lincoln Schools budget that were returned to the Town. Lincoln's high Free Cash balance of over \$4.5 million demonstrates the capabilities of the Town's professional staff and the success of a conservative budgeting philosophy. Nevertheless, Free Cash has become a greater share of the operating budget in recent years. In the FY '16 budget, Free Cash represents 10.3% of projected revenues. As recently as FY '08, that share was just 7.3%. The committee believes it is unlikely that savings which contributed to the current balance will persist, and consequently there may be pressure on the tax levy in future years.

After recent investment in road improvements and the renovation of Town Offices, Lincoln remains relatively underinvested in capital. In FY '15, funding for capital projects as measured by principal and interest payments on debt approved at prior Town Meetings is projected to be about 4.6% of operating expenditures including Town Offices debt service funded with CPA funds. While this is an increase from the low of 1.0% in FY '10, rating agency guidance suggests that funding for major capital projects should represent between 5% and 14% of operating expenditures.

The Town continues to discuss how to address facilities needs at the Lincoln School after a proposed building project developed with and partially funded by the Massachusetts School Building Authority (MSBA) failed to obtain the 2/3 majority required to pass Special Town Meeting in November 2012. Town Meeting in March 2015 will be presented with an article to provide funds for a feasibility study to address school facility needs and with an article to support a Statement of Intent application to the MSBA for state funds to support a school building project. Town Meeting will also be presented with an article to provide funds for a Campus Master Plan that will support school facilities as well as facilities for a possible community center. This study would take next steps in addressing another significant need identified by the community. With the possibility that both the school facility and community center projects may move forward, the committee is cognizant that the sequencing and coordination of capital projects is critical to managing the impact on the Town's financial position and on residents' tax bills.

As the Town faces potentially lower Free Cash balances in the future and works to determine next steps in addressing capital needs, the Finance Committee will continue to act to preserve Lincoln's financial capacity and flexibility. For FY '16, these actions include maintaining a budget that supports efficient operations and does not require an override for operations. Increasing the Town's contribution to its OPEB trust is an important step to take in support of Lincoln's long term financial health, given its substantial post-employment benefit liabilities. In

addition, we recommend the Town continue to build its reserves. With the FY '16 budget, we propose adding \$595,642 to the Stabilization Fund to provide a means to smooth the impact of significant capital projects on our property tax bills. The budget incorporates the committee's recent decision to revise the formula for funding the Reserve Fund so that it represents 1.25% of the prior year's operating budget, rather than a static amount.

### General Government

FY '14 Actual	FY '15 Budget	FY '16 Proposed
<b>\$2,440,947</b>	<b>\$2,732,657</b>	<b>\$2,791,104</b>

#### General Information

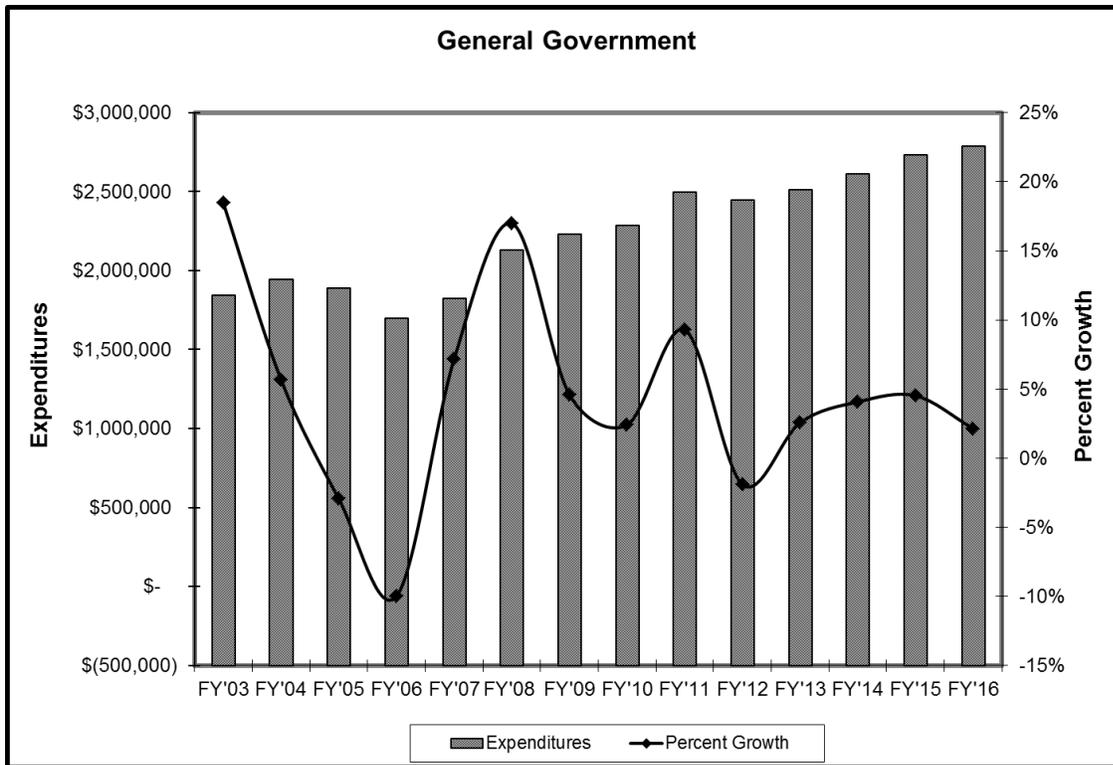
General Government includes: Town Moderator, Board of Selectman, Finance Committee, Town Offices, Legal Services, Reserve Fund, Assessors, Law Department, Town Clerk, Town Archives, Registrar of Voters, Conservation Commission, Planning Board, Agricultural Commission, Board of Appeals, Town Report, and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

#### Key Issues

- The FY '16 budget is an increase of 2.1%, which is below the 2.5% increase budget guideline.
- 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. Until recently, the Reserve Fund was set at a static amount. For FY '15 this approach was revised to fund 1.25% of the prior year's budget in order to allow it to fluctuate with the size of budget.
- All Town labor agreements expire at the end of FY '15. Negotiations have begun for successor agreements but results are subject to the outcome of collective bargaining. Given the uncertainty, town budgets assume a 2.5% cost of living adjustment for FY '16.

#### Warrant Articles

- Article 9, Network Upgrades: \$7,000
- Article 9, Replacement PCs: \$17,000
- Article 9, Tyler Reporting System: \$12,000
- Article 9, Ductwork Town Archives Room: \$12,000
- Article 10, Debt Service on Town Offices Renovation: \$329,075
- Article 13, Town buildings maintenance: \$75,900
- 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

FY '14 Actual	FY '15 Budget	FY '16 Proposed
\$3,564,161	\$3,573,553	\$3,665,822

#### General Information

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

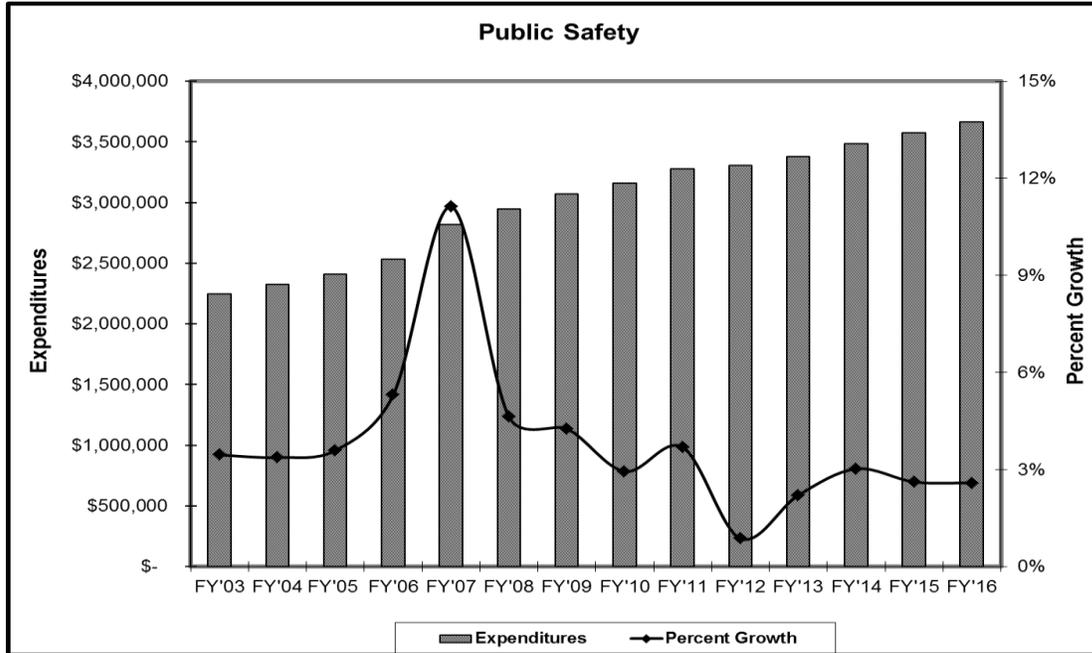
#### Key Issues

- The FY '16 budget is a level services budget and represents an increase of 2.6% versus FY '15. The budget retains permanent current staffing, with no additional positions or expanded hours for existing staff.
- All Town labor agreements expire at the end of FY '15. Negotiations have begun for successor agreements but results are subject to the outcome of collective bargaining. Given the uncertainty, town budgets assume a 2.5% cost of living adjustment for FY '16.

#### Warrant Articles

- Article 9, Police Vehicles: \$74,830
- Article 9, Replacement of Firearms: \$10,488

- Article 9, Public Safety Printers: \$3,000
- Article 9, Auto External Defibrillators: \$23,000
- Article 9, Electric Vehicle Lease – Down Payment: \$10,000
- Article 9, Update Portable Radios: \$14,000
- Article 9, Update PPE Turnout Gear: \$60,000



### Lincoln Public Schools

FY '14 Actual	FY '15 Budget	FY '16 Proposed
\$9,904,554	\$10,258,812	\$10,529,900

### General Information

The Lincoln Public School Committee operates the Lincoln Public Schools Preschool to Grade 8 programs at the Lincoln School on Ballfield 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 ‘16 budget for the operation of the Lincoln School is a preferred budget request representing an increase of 2.64%, which is \$14,618 above the 2.5% growth guideline established by the Finance Committee. The budget is also supported by approximately \$1.16 million 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 continues to operate the schools at Hanscom under a contract with the Department of Defense. This contract is beneficial to the district and provides funding for half the cost of central office operations, curriculum and instructional leadership and professional development. The value of the contract is between \$50 million and \$65 million over five years, depending upon enrollment.

Following a series of public outreach forums early last year, community feedback advised the School Committee to request funding at the 2014 Town Meeting for costing out the various SBAC pathways in preparation for further discussions with the community. The School Committee reformed the School Building Advisory Committee (SBAC) to guide a study of the facility and educational needs of the Lincoln School and to solicit community input on potential pathways towards addressing the needs. After several months of study and a number of public forums, the SBAC presented a final report outlining several approaches to the School Committee. The School Committee will bring several questions to the 2015 Town Meeting, the outcome of which will determine the next steps for addressing the needs of the Lincoln School. Details may be found in the SBAC report linked to the Lincoln Public Schools website at [www.lincnet.org](http://www.lincnet.org).

The School Committee and administration are also working with the Department of Defense on the design and construction of a new Middle School and a new Primary School for Hanscom. The federal government will fund the entire project. The total project cost for the Hanscom Middle School is approximately \$39 million and will serve 310 students in 85,000 square feet of new educational space. A contract was awarded to J&J Contracting of Lowell, and construction is under way. The Middle School is currently housed in a large temporary modular facility, and the old Middle School building was demolished last fall. The design of the replacement Hanscom Primary School is essentially complete, with construction planned to follow the completion of the new Middle School in mid-2016. The new Primary School is projected to cost \$39 million for the 80,000 square feet of new educational space to be constructed on the current Primary School footprint, and will be connected directly to the new Middle School when completed.

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 ongoing discussions, 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 warrant articles to fund a Feasibility Study to develop building projects to address the school building needs identified by the School Building Advisory Committee.

### **Key Issues**

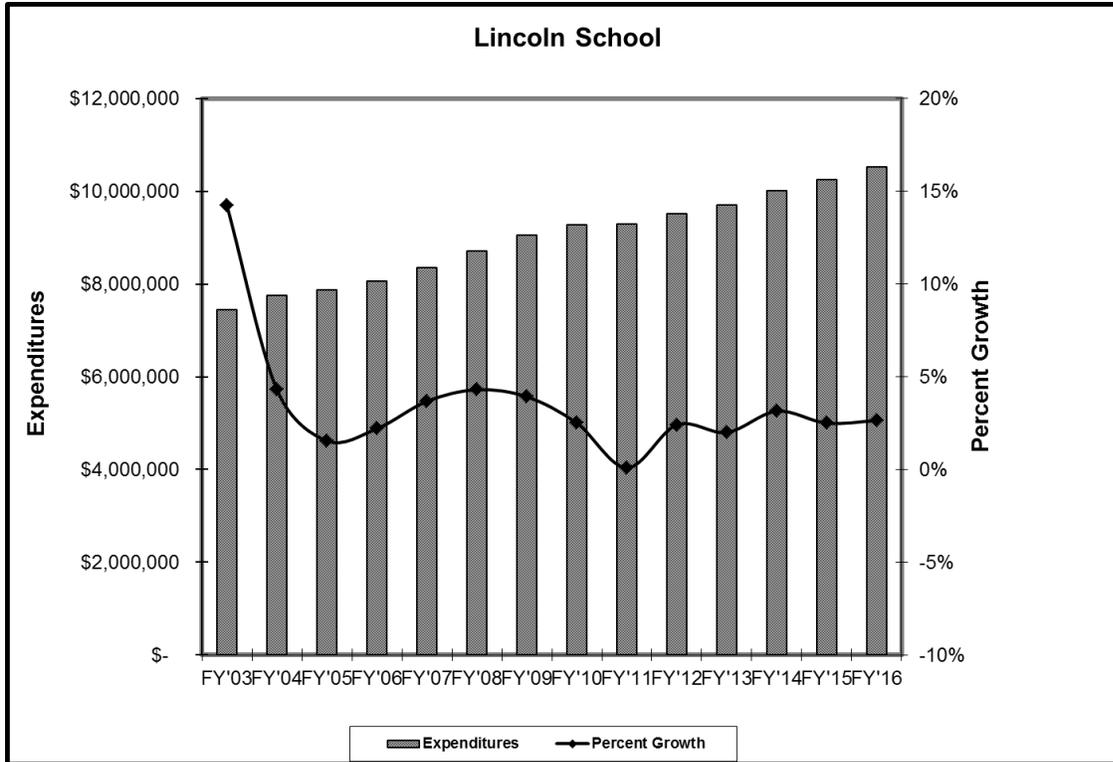
- K – 8 enrollment for the 2015-2016 school year is projected to increase by 3.3% to 610, compared to 590 students enrolled on October 1, 2014. The number of classroom sections will remain constant at 31 sections, and the number of sections at each grade will adjust to match the size of each cohort moving through the school. The Lincoln School

will continue to enroll students from Boston through the METCO program, and the projected enrollment of METCO students is 91.

- Personnel costs continue to represent almost 80% of the Lincoln School's operating costs. The School Committee will shortly be in negotiations with the unions representing the custodians and the secretaries, and remains optimistic that it will be possible to advance this year's program into next year and stay within the proposed budget.
- Special education costs at the Lincoln School remain essentially level, and receipts from special education circuit breaker and Medicaid reimbursements are factored into the FY'16 budget.
- Two major initiatives related to the educational program were reported last year, and their implementation will continue into FY '16. Full implementation of the new MA Educator Evaluation system began at the beginning of this school year. The statewide educator evaluation regulations require changes in the way administrators and teachers are evaluated and involve multiple measures of student performance as one factor in evaluating an educator's job performance. The second initiative is the adoption of the new State curriculum frameworks in mathematics and English language arts. Work to revise Lincoln's Learning Expectations and the realignment of core curriculum is mostly complete. The district is working on refining the systems for standards-based teaching, assessing and reporting established for grades kindergarten through eighth grade last year.

#### **Warrant Articles**

- Article 30, Feasibility study for the Lincoln School: \$750,000
- Article 32, Feasibility study for the Lincoln School: \$650,000
- Article 33, Campus Master Plan: \$75,000
- Article 9, Replace Hartwell west curtain wall: \$40,000
- Article 9, IT replacement cycle: \$107,771
- Article 12, Annual classroom rehabilitation and preventive maintenance program: \$75,000
- Article 19, Transfer Medicaid reimbursements into budget: \$34,000



## Annual Town Report: Lincoln Public Schools Executive Summary FY '15

### 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, and 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: Unless otherwise noted, the information provided is based on the 2012-2013 school year. Where we refer to Lincoln Public Schools (LPS), the district, we are including the Hanscom schools, while ‘Lincoln School’ refers only to the Lincoln campus.]

**Enrollment:** The current K-8 student enrollment at LPS is 1,108 students, including 518 students at Hanscom Air Force Base and 590 students on the Lincoln campus. In addition, there are 133 preschool students attending programs at Hanscom Air Force Base and on the Lincoln campus.

**Staffing:** LPS salaries are comparable to our peer communities and reflect the high number of experienced, senior teachers. In 2012-13, we had 121.6 full-time equivalent teachers with an average

teacher salary of \$79,176, down from \$79,798 in the previous year and \$81,693 in the year before that (due to retiring teachers replaced by more junior teachers).

**Class Size:** LPS maintains an enviable average class size of 15.2, down from 15.7 in the previous year, while our peer communities have, on average, an average class size of 17.7 (ranging from 14.8 in Bedford to 20.2 in Sudbury K-8).

**Diversity:** Lincoln has a longstanding commitment to the METCO program, and now enrolls 89 Boston residents at the Lincoln School through this program (the highest percentage of any community in the Boston metropolitan area), to supplement the diversity of Lincoln's resident students. In addition, Lincoln has the second highest level of low-income enrollment among the comparison communities (and the highest level if one includes the Hanscom schools).

**Per-pupil Expenditure:** The residents of Lincoln provide generous support to the public school district. Lincoln remains above most of our peer communities in per pupil expenses, but as responsible stewards of Town funds, the School Committee aims to ensure that tax dollars are used effectively and is trying to moderate budget growth slightly over the next 5 years, while still making important strategic investments in our budget.

In the 2012-13 school year, for the third consecutive year, the LPS per-pupil expenditure declined, from \$19,490 to \$19,155. At the conclusion of the 2013-2014 school year, the school administration and School Committee returned \$114,010 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 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 enrichment, art, music, and technology/engineering. These programs provide a broad and rich educational experience for students. Secondarily, 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 is being fully implemented this year. Because much of this effort is relatively new

in Lincoln and statewide, the Lincoln Public Schools is still in the process of developing 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:** First, a note: LPS has 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 compare achievement at grade 8 with that of other districts only for Lincoln School, as students on that campus have, typically, had the greatest amount of time to make up for any early gaps in learning.

In the spring of 2014, 96% of the 8<sup>th</sup> graders at the Lincoln School scored ‘proficient’ or ‘advanced’ on the English Language Arts portion of the MCAS. The equivalent percentages in the neighboring districts ranged from 89 to 96. The median Student Growth Percentile (a measure of students’ growth relative to peers with similar performances on prior MCAS assessments) for the Lincoln 8<sup>th</sup> graders on this test was 68.0, which was considerably higher than that in any of the neighboring districts.

On the Math portion of the MCAS in the spring of 2014, 81% of the Lincoln 8<sup>th</sup> graders scored ‘proficient’ or ‘advanced’ (while in the neighboring districts, 69-86% of the 8<sup>th</sup> graders scored ‘proficient’ or ‘advanced’ on this test). On the Science portion of the MCAS, 31% of the Lincoln 8<sup>th</sup> graders scored ‘advanced’ in the spring of 2014, markedly higher than the percent in any of the neighboring districts (which had between 4 and 19% of their 8<sup>th</sup> graders scoring ‘advanced’).

**Special Education:** It is a legal and philosophical tenet of American education that students with special needs should be educated in the least restrictive environment available. An indicator of the district’s success in this regard was that, in the 2012-2013 school year, 90.6% of the LPS students in Special Education were in full inclusion programs (up from 88.4% the previous year), which means that they spent 80% or more of the school day in general education classrooms. That the district has the skilled professionals, administrative leadership and programmatic supports that make this level of full-inclusion education possible is a point of pride. The average full inclusion rate for the six neighboring towns was 73.4%.

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

The Lincoln Public School district has continued to maintain a high level of student achievement (as indicated by the 8<sup>th</sup> grade MCAS scores) while lowering costs (as indicated by the per-pupil expenditures). The per-pupil costs in Lincoln have declined for three consecutive years even while the state average per-pupil costs have risen more than 2% each year (including an increase of 4.9% from 2012 to 2013). In each of the last three fiscal years, the school district has set a non-override budget within Finance Committee guidelines, has been able to return unspent funds to the town and has been able to make significant additional contributions to the town’s GASB 45 trust fund.

The main challenge facing the School Committee is to develop a plan, in cooperation with other Town boards, to address the serious facilities needs on the Lincoln campus. At the same time, the district is managing two building projects on the Hanscom campus (fully funded by the Department of Defense). Within the schools, the administration and faculty continue to work together to

implement the new state-mandated educator evaluation system. At the same time, there is an increased focus on creating opportunities for faculty collaboration, buttressed by professional development, with a view to enhancing teaching practices and improving student learning.

The full school’s annual report (complete with annotated graphs and charts) can be accessed at: [Lincnet.org](http://Lincnet.org).

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).

**Lincoln-Sudbury Regional High School**

	<b>FY '14 Actual</b>	<b>FY '15 Final Appropriation</b>	<b>FY '16 Proposed</b>
<b>Total Budget</b>	<b>\$28,925,300</b>	<b>\$28,112,654</b>	<b>\$29,535,044</b>
<b>Offsets*:</b>	<b>-3,533,208</b>	<b>-3,030,459</b>	<b>-3,276,121</b>
<b>Total Assessment:</b>	<b>24,687,877</b>	<b>25,082,195</b>	<b>26,258,923</b>
<b>Lincoln Share:</b>	<b>\$3,950,347</b>	<b>\$3,859,325</b>	<b>\$4,040,789</b>

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

**General Information**

The FY '16 proposed budget of Lincoln-Sudbury Regional High School generally reflects the continuation of current service levels as well as the higher on-campus enrollments and out-of-district placements experienced in recent years. It represents an increase of 5.1% above the high school’s FY '15 budget. In order to support the budget request and maintain current services, the Finance Committee recommends appropriating \$58,000 above the budget guideline increase of 2.5%. The Lincoln appropriation encompasses operating expenses, including employee benefits, as well as debt service. At the time this report was prepared, neither the allocation of the required minimum contribution between Lincoln and Sudbury or the enrollment figures for FY '15 had been confirmed by the Massachusetts Department of Elementary and Secondary Education (DESE), and therefore Lincoln’s share of the high school budget for FY '16 may be revised.

In addition to this appropriation, the high school has requested \$18,400 as Lincoln's share of a project to replace and upgrade the fire alarm notification panel (Warrant Article 9) and \$24,118 as Lincoln's share of an initial deposit to the Other Post-Employment Benefits Trust Fund (Warrant Article 17). The Finance Committee recommends approval of both of these additional requests.

The high school's unofficial FY '15 enrollment is 1,677, which includes 1,617 on-campus students and 60 students in out-of-district placements. The on-campus enrollment figure has been elevated by the large number of students in the current 10<sup>th</sup> grade class. On-campus enrollment is expected to remain steady for FY '16, and then begin to decline. Projections indicate that the on-campus enrollment could fall to as low as 1,466 (or more than 9%) by FY '20. The number of students in out-of-district placements rose from 39 in FY '11 to 60 in FY '13 and has remained at this higher level. The high school projects an increase to 64 students in out-of-district placements in FY '16.

Each town's share of the annual payment obligation to the high school ("assessment") consists of two portions: the amount within the levy (operations) and the amount outside the levy (capital/debt). The amount within the levy is assessed in two parts. The first portion is a minimum contribution mandated by state law. The allocation of this portion is determined by a number of factors that include enrollment and a wealth formula established under state law and updated annually. The second portion is the amount of funding above the required 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). The amount of the assessment outside the levy is typically for capital projects. These projects can be financed with debt or on a one-time basis. The amount of the assessment outside the levy is apportioned based on enrollment.

Lincoln's share of the total assessment for FY '16 is estimated at 15.39%, an increase of 5.3% over the FY '15 total assessment of 14.62%. Lincoln's total share has been in the 12-16% range for about the last 20 years. The minimum contribution in FY '16 for both member towns remains to be determined, as allocations are established by the DESE and the timeline is later this year due to the gubernatorial transition. The preliminary estimate for Lincoln is a 15.85% share of the required minimum contribution, an increase from 14.73% in FY '15. Lincoln's share of funding above the required minimum contribution is 14.72%. This portion has grown in recent years as the number of Lincoln students increased by over 16% between FY '13 and FY '15 while the number of Sudbury students increased by just 0.7% over the same time period.

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 capital/debt, which is determined by the terms of the existing construction bonds or new capital projects. The "Offsets" are then subtracted to determine the "Total Assessment", and the "Lincoln Share" is then determined by the two-part apportionment ratio. "Offsets" can 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 '14 would be available in FY '16).

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. The Lincoln guideline for FY '16 is 2.5%. 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. Sudbury's initial guidelines for FY '16 were 2.0% and 2.5% however, this increase also applies to the specific costs that Lincoln first excludes from the calculation. As a result, the Sudbury guidelines for FY '16 are more restrictive.

The high school's proposed budget for FY '16 proposes a 5.1% increase above the current year budget. Assumed revenue increases, particularly in state aid and the application of monies from the high school's Excess & Deficiency Fund, result in a lower increase of 4.7% in member town assessments. The budget provides for minimal targeted additional staffing including: a 0.25 full-time equivalent (FTE) position for instructional technology; 0.50 FTE for technical support; and 0.4 FTE for nurse services. In addition, out-of-district student enrollment is anticipated to grow by 4 students to 64 in FY '16. Increased enrollment along with an assumed 3% boost in the tuition rate for all out-of-district tuitions require a projected increase of nearly 17%, or \$536,000, in out-of-district tuition expense. For FY '16, a 6% boost in the cost of health insurance is anticipated along with a 10% increase in non-teacher pension expense.

The School Committee reports that the proposed budget does not include any increase for teacher salaries despite the ongoing contract negotiations that will establish salary raises for FY '16 and subsequent years. The Finance Committee notes that the budget incorporates a 5.0% increase in total salaries between FY '15 and FY '16, as a result of the new positions listed above and previously bargained step increases for many employees.

It is possible 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 '16. The committee recommends that any allocation to the high school that is not required to fund its final budget be transferred to the Town's Stabilization Fund to use for needs in subsequent years.

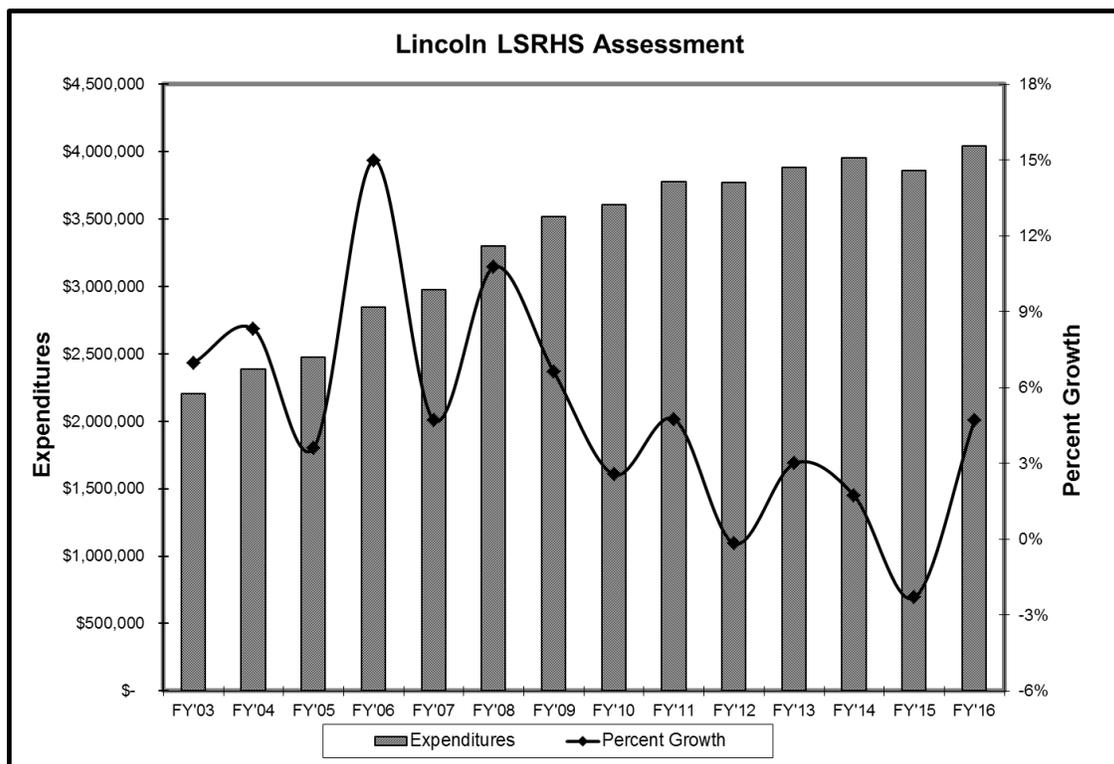
### **Key Issues**

- The FY '16 proposed budget is generally a level services budget with targeted additional positions, higher costs for out-of-district tuition, and growth in health insurance and pension expenses.

- The budget increase is 5.1% over FY '15.
- Funding provided by town assessments would increase by 4.7%. This increase represents \$181,464 for Lincoln.
- The FY '16 budget requires an increase above the budget guideline in both Lincoln and Sudbury. In Lincoln, that amount is \$58,000 and can be accommodated within the Finance Committee's overall recommended budget for the Town without an override.
- Lincoln's share of the total assessment for FY '16 is estimated at 15.39%, an increase of 5.3% over the FY '15 total assessment of 14.62%.
- Both Lincoln's allocation of the required minimum contribution to the high school and current year enrollment remained to be finalized by DESE. As a result, the assessment to Lincoln and the Finance Committee's recommended appropriation may change.
- The high school reports that the proposed budget does not make provision for any salary increases that may result from current teacher contract negotiations that would be effective for FY '16 and subsequent years. The committee notes that the budget includes a 5.0% increase across all salary categories.
- The current high on-campus enrollment level is expected to be sustained through FY '17 before a projected steady decline.
- The high school will apply \$100,000 of reserves from its Excess & Deficiency Fund to the FY '16 budget.

### Warrant Articles

- Article 9, Lincoln Sudbury High School Fire Alarm Panel: \$19,000
- Article 17, Funds for Lincoln Sudbury Regional High School District Retirees Health Insurance Trust Fund: \$24,118



**Annual Town Report: Lincoln-Sudbury Regional High School  
Executive Summary  
FY '15**

**Comparative Data**

**Introduction**

The high school serves students from the towns of Lincoln and Sudbury. As such, the school is comprised of students from the Pre-K to 8<sup>th</sup> Grade “feeder” districts, resident students of the towns that attended non-public schools, and students from Boston who participate in the Metropolitan Council for Educational Opportunity (METCO) program. This report compares Lincoln-Sudbury to the following neighboring and peer districts: Acton-Boxborough, Bedford, Concord-Carlisle, Lexington, Newton, Wayland, Wellesley, and Weston.

The comparative information provided herein is based on the latest data provided by the State’s Department of Elementary and Secondary Education (DESE). Whenever possible, data for the 2012-2013 school year is used. This data is available at <http://profiles.doe.mass.edu>.

**Expenditures**

The residents of Lincoln and Sudbury provide a high level of support to their regional high school. In turn, the high school provides a high quality educational experience to its students at a fiscally responsible per pupil expenditure. As shown below, Lincoln-Sudbury’s per pupil expenditure in FY’12 was \$17,340, 2.5% above the group average.

District	FY12 Per Pupil Expenditure	Out of District Tuition as % of Budget
Acton-Boxborough	\$13,697	11.9%
Bedford	\$16,600	16.7%
Concord-Carlisle	\$20,525	14.0%
Lexington	\$16,726	6.9%
Lincoln-Sudbury	\$17,340	16.2%
Newton	\$16,400	6.7%
Wayland	\$15,902	5.6%
Wellesley	\$15,085	9.6%
Weston	\$19,915	3.8%
Average:	\$16,910	10.1%

**Graduation Rate**

There are many data points to determine the effectiveness of the educational program at the high school. The state provides comprehensive analysis of MCAS results. These include scores on

standardized tests, such as MCAS, and graduation rates. For the class of 2012, Lincoln-Sudbury had the highest 4-year graduation rate among the peer groups 98.7%.

<b>4-Year Graduation Rates</b>	
Acton-Boxborough	97.1%
Bedford	92.2%
Concord-Carlisle	96.5%
Lexington	95.4%
Lincoln-Sudbury	98.7%
Newton	95.5%
Wayland	97.8%
Wellesley	97.1%
Weston	95.0%
Group Average:	96.1%

**MCAS Results**

Using the 2013 MCAS scores for 10<sup>th</sup> graders reveals that 81% of our tenth grade students were advanced (the highest category) in Math, ranking 4<sup>th</sup> out of the peer group. In 10<sup>th</sup> grade English, 71% of our students were advanced, ranking 6<sup>th</sup> among the peer high schools. In 10<sup>th</sup> grade Science, 49% of our students were advanced, ranking 5<sup>th</sup> among the peer group. In regard to scoring Proficient/Higher on the 10<sup>th</sup> grade MCAS, the results were as follows: English – 98%, Math – 93%, and Science – 85%.

**Class Size**

The high school continues to see a large percentage of students in classes with 25 students or more.

**% of Students in Classes of 25 Students or More**

	FY13	FY14
Science	61%	50%
Math	36%	39%
English	56%	61%
History	64%	70%
Language	36%	44%
Fine, Applied, and Technical Arts (FATA)	40%	33%
Wellness	34%	32%
Average:	47%	47%

### Minuteman Career and Technical High School

	<b>FY '14 Actual</b>	<b>FY '15 Budget</b>	<b>FY '16 Proposed</b>
<b>Total District Budget</b>	<b>\$18,547,098</b>	<b>\$19,645,065</b>	<b>\$19,831,003</b>
<b>Lincoln's Assessment</b>	<b>\$99,011</b>	<b>\$138,243</b>	<b>\$152,790</b>

#### **General Information**

Minuteman is a four-year career and technical high school located in Lexington and Lincoln that currently serves 16 member-towns: Acton, Arlington, Belmont, Bolton, Boxborough, Carlisle, Concord, Dover, Lancaster, Lexington, Lincoln, Needham, Stow, Sudbury, Wayland, and Weston. These municipalities comprise the Minuteman Regional Vocational School District. High school students from a number of neighboring non-member towns also attend Minuteman. The school provides career and technical programs and rigorous academics, as well as a variety of part-time, after-school, middle school, and post-secondary programs, and a technical institute which offers individual economic opportunity and career development for adults.

The District is funded by a combination of assessments from the member-towns, tuition payments by each non-member town, and revenue from state and federal reimbursements. Currently, operating costs are assessed on member-towns under a two-part formula. The state mandates that member-towns first be charged certain "foundation" or minimum amounts based on wealth factors. At the time this report was written, this portion of the assessment for FY '16 was estimated pending determination by the state. The amount of the operating budget in excess of the foundation budget is assessed on member-towns based on enrollment. Capital costs (including debt) are presently assessed to member-towns based on enrollment only. Non-member towns do not contribute toward capital costs.

#### **The Budget for FY '16**

The budget proposed for FY '16 of \$19,831,003 represents an increase of 0.95% over the budget from the previous year. Total member community assessments would increase by 6.0%, however, primarily due to the District's focus on increasing enrollment from member-towns and reduced tuition rates for non-member communities, which are set by the State Commissioner of Education. The FY '16 budget represents the beginning of a transition to a smaller enrollment as called for by the planned building project (described below) as well as the initiation of a new Educational Program Plan intended to result in a Career Academy model with revised program offerings.

Capital needs drive budget increases and reallocations. The New England Association of Schools and Colleges has placed Minuteman on warning status for its inability to make progress on the facilities standard. The District is earmarking \$590,973 for capital spending, including road and parking lot repairs and other building improvements. Certain teaching and staff positions would be shifted from grant funding to District support in order to allocate grant funding to instructional equipment. Transportation expenses are estimated to increase by

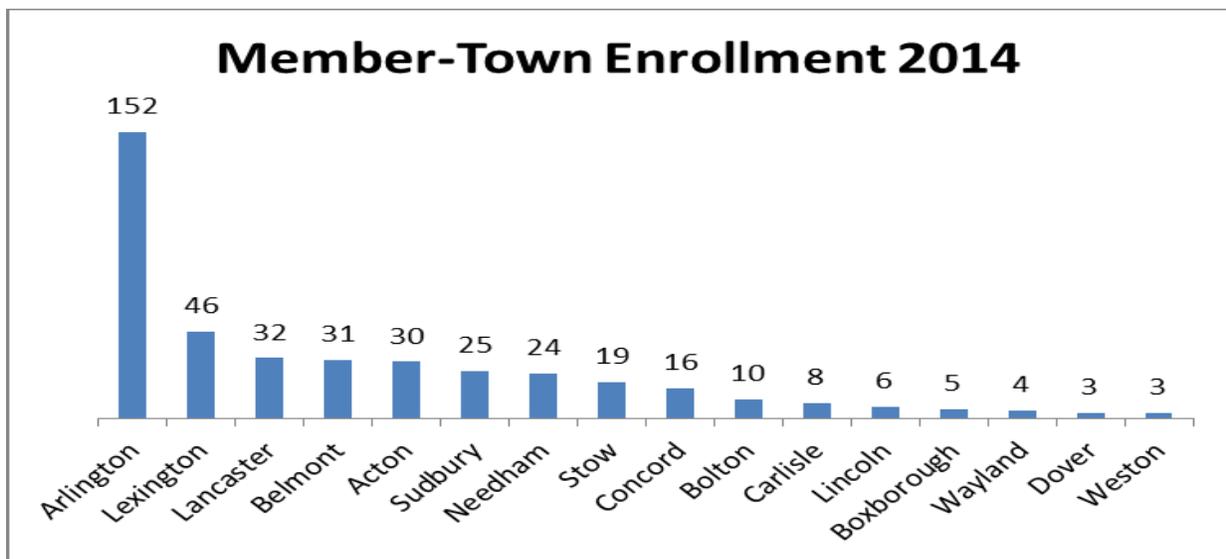
\$100,000 due to the upcoming renewal of the bus contract, and administrative staff reductions are planned.

**Enrollment**

Total student enrollment at Minuteman for school year 2015 (as of October 1, 2014) is 745, of which 414, or 56%, came from the 16 member-towns and 331 from the non-member towns. These totals include post-graduate and part-time students. Lincoln’s total enrollment is 6, of which 4 are regular education students and 2 are postgraduate students. The tables below show the respective 11-year history of enrollments and the comparative enrollments of member-towns. Noteworthy is that the trend of total non-member town enrollment has increased over this time period from a low of 33% in 2005 to a high of 45% in 2011 and 2012. The non-member share of enrollment is 44% in the current year.

**Minuteman Total Student Enrollment**  
*(measured at 10/1)*

School Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Lincoln	11	8	5	4	2	3	4	4	4	6	6
Member-Towns	522	520	479	455	438	430	445	430	409	440	414
Nonmember Towns	270	254	245	245	260	250	309	355	340	356	331
<b>Total</b>	<b>792</b>	<b>774</b>	<b>724</b>	<b>700</b>	<b>698</b>	<b>680</b>	<b>754</b>	<b>785</b>	<b>749</b>	<b>796</b>	<b>745</b>



## **Assessment**

Of the total Minuteman budget, \$10,889,497, or 55%, is the amount to be assessed from the 16 member-towns. Lincoln's share of this amount to be assessed is 1.4%, or \$152,790. This amount represents an increase of \$14,457, or 11%, over the current year. The increase is based on a state-mandated change in the allocation for special education services and a change in the composition of Lincoln's student enrollment. Of Lincoln's share, 91% is the operating cost portion, or \$131,922. The debt and capital cost portion is \$14,118, which is 1.3% of the total debt and capital cost of \$1,111,055 in the total budget. The remaining \$6,750 pays for 2 post-graduate students. Non-member town tuition payments account for about 29% of revenues.

## **Building Project**

Minuteman has been engaged in a building renovation process with the Massachusetts School Building Authority (MSBA) to address facility deficiencies for seven years. The current Regional Agreement requires unanimous approval of all 16 member-towns to finance the project. The MSBA has extended its offer to participate in the project to June 30, 2016, when it would require a District commitment to move forward. The MSBA has identified the need for unanimous approval under the current Regional Agreement as an obstacle in the process. As part of the project, the School Committee selected a design enrollment of 628 for the future facility – 117, or 16%, lower than current year enrollment. The timeline calls for the School Committee to select a preferred option in May 2015 and the MSBA to name a preferred option in July 2015. The District anticipates bringing a proposed project before the member-town Town Meetings in spring 2016. Construction would begin in 2018.

The School Committee is currently evaluating 4 project options: (1) renovation of the existing 305,808 square foot building; (2) renovation/addition to the existing building that would produce a 284,512 square foot building; (3) new construction that would include demolition of the existing building and result in a 240,000 square foot facility; and (4) new construction of a 240,000 square foot building. While the existing building is located in Lexington, construction of a new building would likely place the facility in Lincoln. Total project cost estimates range from \$133 million to \$177 million, with the net cost to the District after MSBA reimbursement estimated at between \$80 million to \$106 million. Minuteman has also reviewed options for a project that would be fully funded by the District in the event that unanimous approval is not achieved and MSBA participation is not available, but considers that alternative infeasible. Lincoln's share of the District's net project costs would depend on the type of participation the Town elects under the proposed Regional Agreement Amendment described below. In addition, the Massachusetts Department of Elementary and Secondary Education (DESE) is considering implementation of a capital charge to non-member towns.

## **Proposed Regional Agreement Amendment**

Minuteman has proposed an extensive amendment to the Regional Agreement that requires unanimous approval of all 16 member-towns. The amendment would address MSBA's concerns about the need for unanimous approval of the building project as well as revise various aspects of governance that would eliminate the one-town-one-vote structure and concentrate governance power with towns that have the greatest share of enrollment. In addition, the allocation of capital

costs would be shifted from an enrollment basis to being based on a 1% minimum share for each member-town with the remainder allocated 50% on “wealth” factors and 50% on enrollment.

Minuteman first submitted the amendment for consideration at the Spring 2014 Town Meetings of the member-towns. As recommended by the Finance Committee, Lincoln Town Meeting passed over the Warrant Article. Lincoln was joined by 4 other member-towns in voting to defer, while 10 of the member-towns approved the agreement and 1 voted against it.

Over the past year, the District has worked to fashion alternatives for the 6 towns that have not approved the amendments in order to gain their assent. A representative from the Finance Committee and the Town Administrator participated with representatives from these towns in a working group that created an Inter-Municipal Agreement (IMA) under which a member-town would approve the Regional Agreement amendment, vote to withdraw from the District, and continue to send students to Minuteman as a non-member town while paying tuition on a per student basis as set by DESE and a contribution to capital expenditures also on per pupil basis. Under such an agreement, a former member town would receive priority in enrollment over other non-member towns for a number of years.

A working group of various Lincoln Board members and the Town Administrator have been evaluating the potential paths available to the Town. The working group believes the two primary options are: (1) approve the amendment, withdraw from the district, and enter into an IMA; and (2) approve the amendment and remain a member of the District. Preliminary estimates indicate that the Town would pay up to approximately \$50,000 more per year to remain in the District and shoulder its share of the building project costs under the proposed revisions to the capital cost allocation.

Minuteman is expected to request consideration of the Regional Agreement Amendment again at Town Meeting in March 2015. The Finance Committee anticipates providing a recommendation to the Town on which path to follow based on the full package of additional costs that would be imposed on Lincoln and the financial considerations offered by Minuteman.

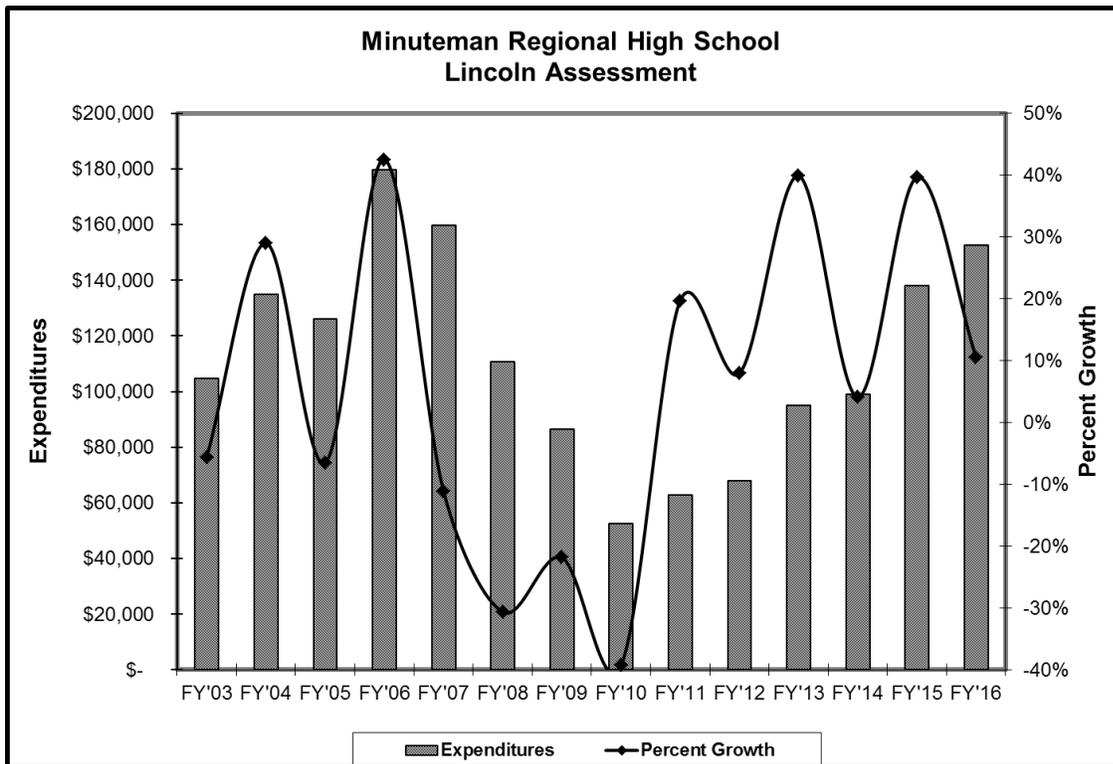
### **Key Issues**

- Lincoln’s enrollment at Minuteman High School has varied between 2 to 11 students annually since 1999. Current enrollment is 6 students.
- Enrollment currently drives a portion of Lincoln’s assessment for operating costs and all of the assessment for capital costs.
- While the budget proposed for FY ’16 increases just 0.95%, member-town assessments would increase by 6.0% due to the District’s focus on increasing enrollment from member-towns and reduced tuition rates for non-member communities.
- The New England Association of Schools and Colleges has placed Minuteman on warning status for its inability to make progress on the facilities standard.
- Minuteman is in the process of planning a building project with the MSBA that is estimated to cost up to approximately \$175 million, of which about 60% would be paid by the District. If a new building is constructed, it would likely be located in Lincoln.

- Minuteman is expected to request reconsideration of the Regional Agreement Amendment at the March 2015 Town Meeting that would affect Lincoln’s representation in the school’s governance and the share of costs that Lincoln bears.
- Key impacts of the proposed amendments would be a reallocation of capital assessments that would shift additional costs to Lincoln.
- The Finance Committee will provide its recommendation on the Regional Agreement Amendment at Town Meeting.

**Warrant Articles**

- Article 34, Minuteman Regional High School –Amend Regional Agreement



**Public Works and Facilities**

<b>FY '14 Actual</b>	<b>FY '15 Budget</b>	<b>FY '16 Proposed</b>
<b>\$1,600,750</b>	<b>\$1,612,606</b>	<b>\$1,696,258</b>

**General Information**

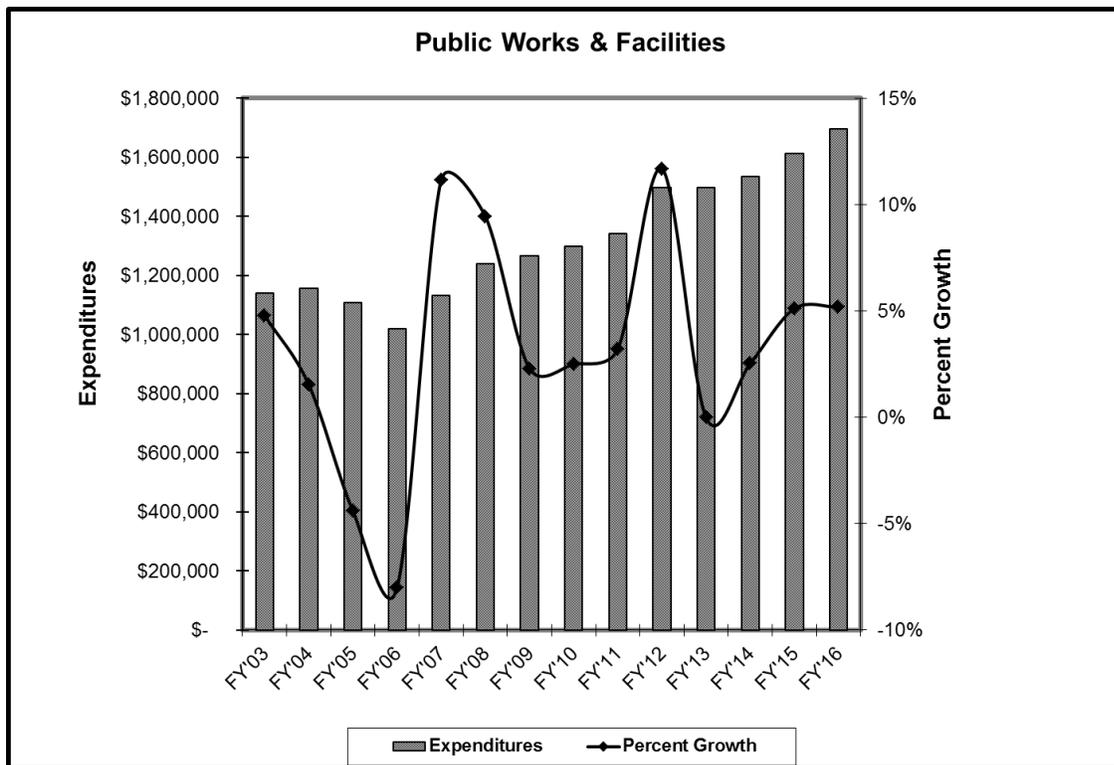
Public Works and Facilities includes Engineering & Consulting, DPW Operation & Maintenance, Snow & Ice Control, Street Lighting, Tree Warden, Building Maintenance, Rubbish Removal, Transfer Station, Facilities, and Cemetery.

## Key Issues

- The FY '16 budget provides for no increase in personnel.
- The budget includes an additional \$50,000 for the disposal of street sweepings. Contractors who were previously willing to take responsibility for the disposal of street sweepings at no charge are no longer willing to do so.
- All Town labor agreements expire at the end of FY '15. Negotiations have begun for successor agreements but results are subject to the outcome of collective bargaining. Given the uncertainty, town budgets assume a 2.5% cost of living adjustment for FY '16.
- 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.
- Following approval in FY '09, the Town spent \$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 FY '16 budget does not include any additional funds for roadway repaving.

## Warrant Articles

- Article 9, 4 Wheel Drive Backhoe: \$120,211



## Human Services

FY '14 Actual	FY '15 Budget	FY '16 Proposed
\$195,099	\$208,952	\$226,282

### General Information

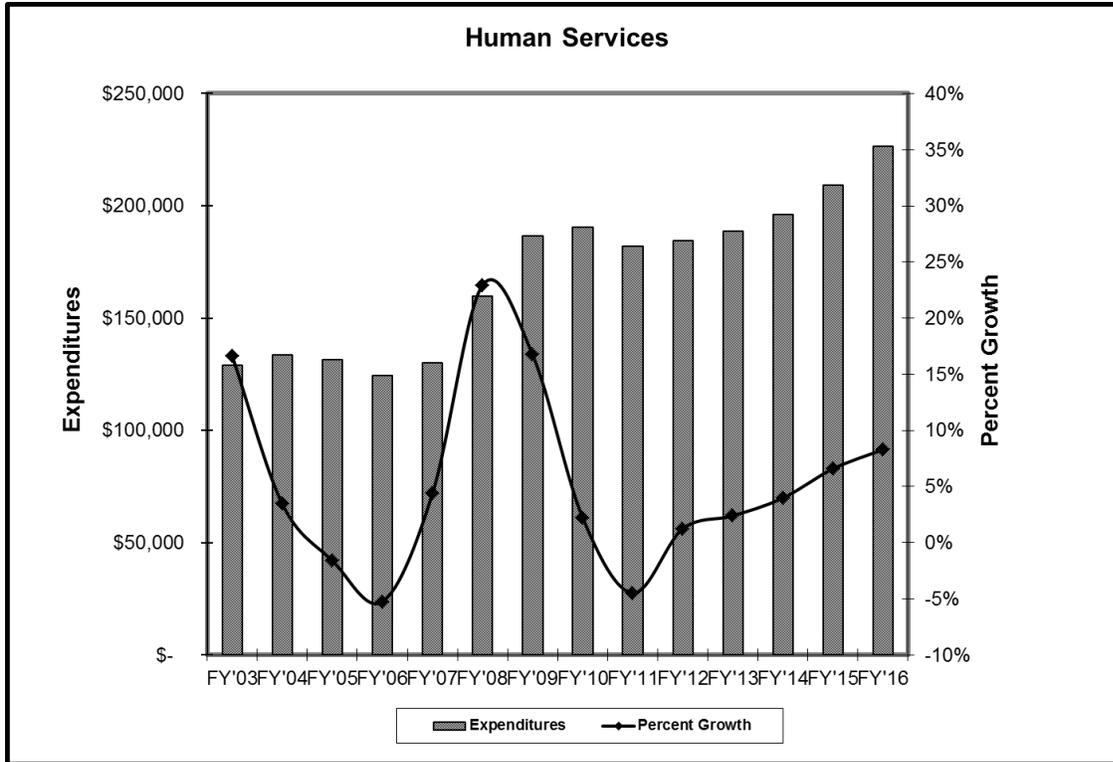
Human Services covers a broad range of programs. It includes the Board of Health, the Council on Aging, Veterans' Services, and the Minuteman Home Care Membership. The Council on Aging is the largest component. Lincoln has an agreement with Concord that provides for inspection services and health-related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

### Key Issues

- The FY '16 budget contains no change in staffing.
- Board of Health services are provided through an inter-town agreement with the Town of Concord.
- The budget includes \$34,500 for veterans' benefits, which represents an increase of \$10,000 due to additional claims incurred during the current year. The state reimburses 75% of town expenditures for veterans' services. The budget also includes \$1,000 as a stipend for the Veterans' Service Officer.
- All Town labor agreements expire at the end of FY '15. Negotiations have begun for successor agreements but results are subject to the outcome of collective bargaining. Given the uncertainty, town budgets assume a 2.5% cost of living adjustment for FY '16.
- Warrant Article 33 is a jointly sponsored School Committee/Selectmen request for \$75,000 to study basic infrastructure and site planning issues on the Ballfield Road campus to determine how the school buildings, potential community center and other community uses might most efficiently be situated on the campus. The funding under this article is conditioned on approval of a proposed capital exclusion under ballot question #2. The Finance Committee believes that work on school buildings and a community center should be coordinated. In deciding among potential alternatives, the magnitude of the capital expenditure involved is likely to require collective consideration of the tradeoffs between various priorities.

### Warrant Articles

- Article 6, Senior tax work-off program: \$30,000
- Article 7, Veterans tax work-off program: \$5,000
- Article 10, Reconstruction of Bemis Hall Basement: \$300,000
- Article 33, Campus Master Plan: \$75,000



**Recreation, Conservation, Celebrations and Pierce House**

	<b>FY '14 Actual</b>	<b>FY '15 Budget</b>	<b>FY '16 Proposed</b>
<b>Recreation</b>	<b>\$412,319</b>	<b>\$444,600</b>	<b>\$455,516</b>
<b>Conservation</b>	<b>\$89,799</b>	<b>\$93,026</b>	<b>\$97,181</b>
<b>Celebrations</b>	<b>\$24,000</b>	<b>\$24,600</b>	<b>\$25,215</b>
<b>Pierce House</b>	<b>\$39,999</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.

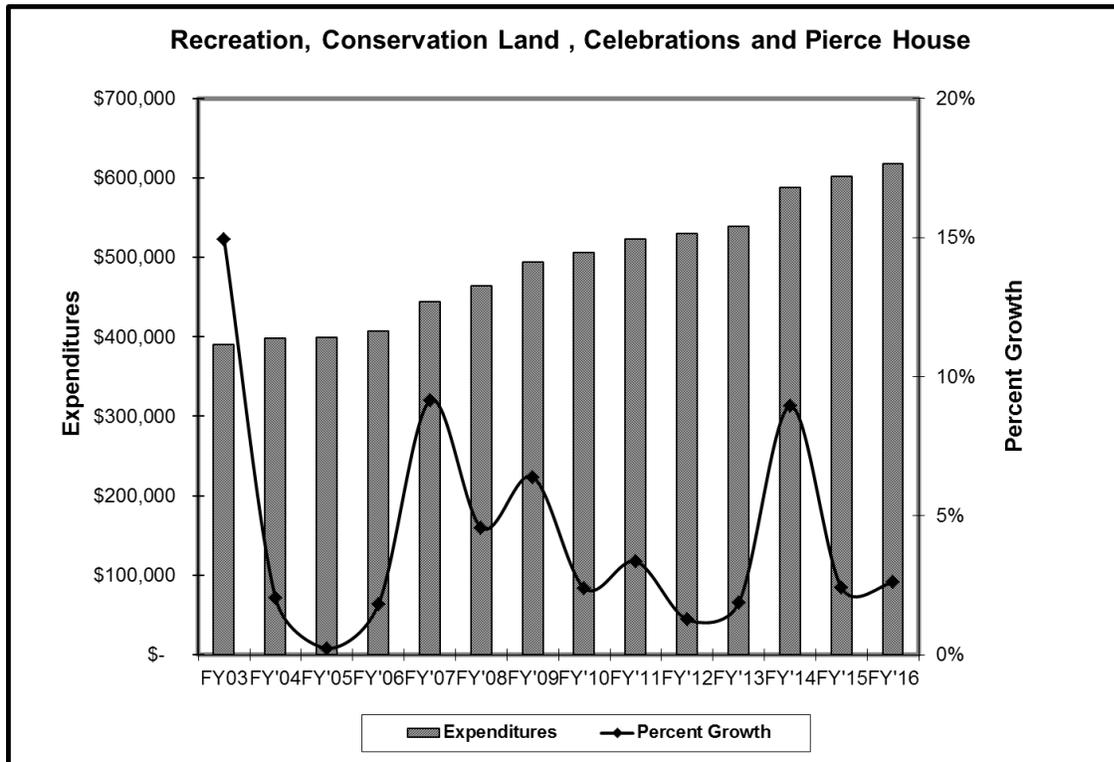
Effective in 2007, the Parks and Recreation Department assumed responsibility for organizing town celebrations, including Memorial Day, all July Fourth festivities, and the Pierce Park Summer Concert Series. The conservation land budget includes expenses for the maintenance and recreational use of conservation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

**Key Issues**

- The FY '16 budget maintains the current level of services, programs and staff.
- The Parks and Recreation Department recovers approximately 80% of its costs from user fees.
- All Town labor agreements expire at the end of FY '15. Negotiations have begun for successor agreements but results are subject to the outcome of collective bargaining. Given the uncertainty, town budgets assume a 2.5% cost of living adjustment for FY '16.

**Warrant Articles**

- Article 9, SportsMan Server-Cloud Computing – Rec Dept: \$4,500
- Article 10, Purchase of 4 Acres of Land for conservation: \$200,000
- Article 10, Outdoor Sports Court: \$146,000
- Article 10, Purchase of 55 Acres of Land: \$100,000
- Article 10, Rehabilitation of Tennis Courts base: \$20,000
- Article 33, Campus Master Plan: \$75,000



## Library

FY '14 Actual	FY '15 Budget	FY '16 Proposed
\$876,519	\$908,952	\$931,676

### General Information

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. 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 wireless connection that was increased from 20 MB to 75 MB in March 2014. 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 Lincoln Town Archives, which includes a part time archivist and two climate-controlled vaults. 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.

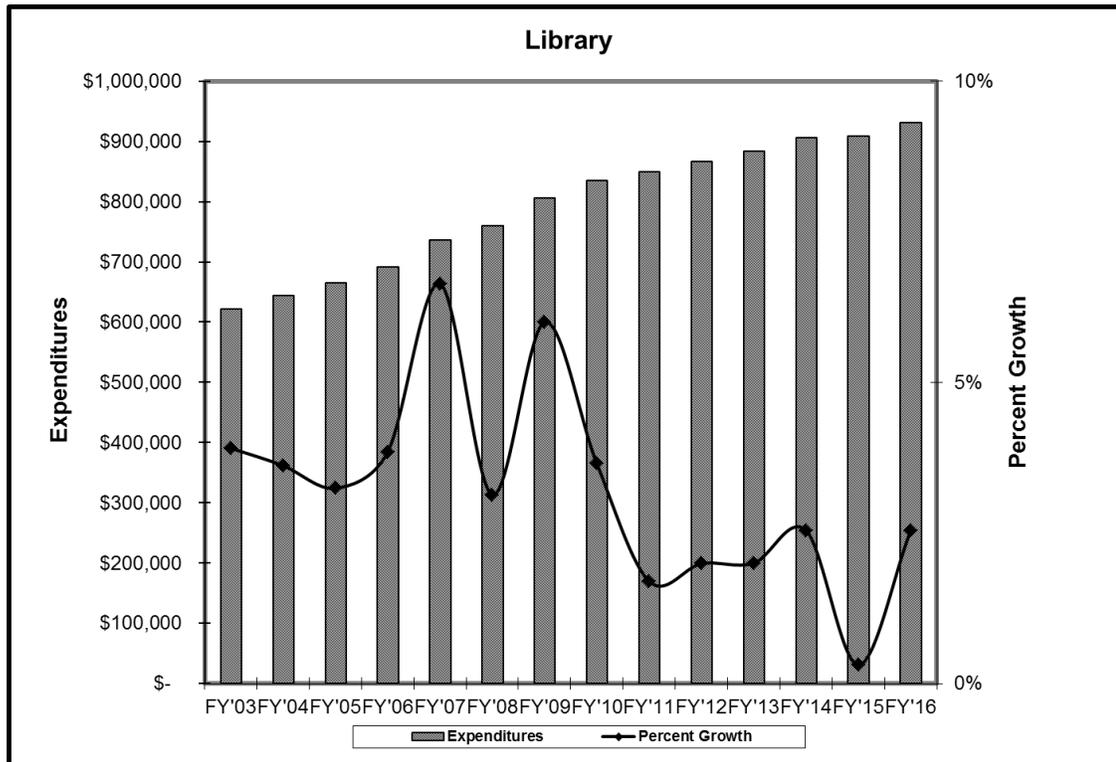
A large construction project began in March 2014 to install fire suppression equipment (mainly sprinklers) in the public areas of the first floor, all of the second floor, and both attics. This construction project was very intrusive. The Children's Room and Reference Room were closed for four months. During this time, the Children's Librarians set up a mini Children's Room across the hall in the Preston building and Reference Librarians answered questions from the Circulation Desk. Eight of the twelve computers for patron use were not available during this time. Despite this disruption, statistics decreased minimally from FY2013 to FY2014: circulation decreased 5% to 174,596, reference questions decreased 0.02% to 9,348 (down two questions from FY2013), the number of programs decreased 12% to 465, attendance at these programs decreased 4% to 11,528, patron visits decreased 5% to 91,149. A new version of the Library's website was launched on May 11, 2013. The number of visitors increased 42% to 60,928 from FY2013 to FY2014.

### Key Issues

- This budget will allow the library to continue to open the same schedule during FY 2015 as FY 2014.
- 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.
- The library depends on donations raised by The Friends to pay for special programs for children, 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**

- Article 9, Library space planning: \$14,000
- Article 10, Preservation of Joshua Childs Collection: \$25,000
- Article 14, Library building maintenance: \$47,800



**Annual Town Report: Library  
Executive Summary  
FY '15**

**The Library’s Vision Statement**

*The Library is the town’s intellectual and cultural center and serves as a focus for life-long learning and literacy, local written and artistic expression, preservation of local history, access to information technology, and the sharing of knowledge and ideas.*

**Introduction**

The Lincoln Public Library provides all the traditional services people expect from a library while extending services into the Internet. We have 3 full time staff and 19 part time staff for a total of 12 FTE plus 3 summer interns. Nine staff members hold Master’s degrees in Library Science. Of our core comparison towns, only Lincoln and Weston have a majority of staff with MLS degrees. Providing excellent customer service is a high priority and our staff received praise in a survey that was conducted

in May 2013. 98.2% of the survey respondents rated the staff as knowledgeable; 91.7% of the respondents rated the staff as approachable; 89.2% of the respondents rated the staff as welcoming.

In order to be certified by the Massachusetts Board of Library Commissioners (MBLC), the Library is required to serve anyone who is a resident of Massachusetts. Having MBLC certification makes it possible for the Library to borrow materials from other Massachusetts libraries for Lincoln residents. During FY '14 the Library borrowed 28,004 items from other libraries for Lincoln residents and loaned 30,316 items to other libraries for their residents. Most of these inter-library loans were transacted within the Minuteman Library Network (MLN) although some borrower requests were filled from libraries around the U.S. and Canada.

### **Library Services**

- **Adult Services** – While the Library resides in a small town, the educational level of the population demands sophisticated, innovative and cutting edge 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 Services** – Lincoln residents demand high quality educational programs from their children's schools. For many children, the Library is their first introduction to a group learning environment. We are dedicated to providing comprehensive and innovative library services for children (from infancy through teenage years) and adults (including parents, educators and other caregivers).
- **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.
- **Lincoln Town Archives** – The archives collections are housed at the Library and at Town Offices and include both published and non-published materials relating to all aspects of the history of Lincoln. 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.

### **FY '16 Budget**

The 2.5% budget increase will allow the Library to provide the same level of services as FY '15. We greatly appreciate the support of Lincoln residents that makes it possible for us to provide these services.

### **Accomplishments**

- **Use of the Library** – A large construction project began in March 2014 to install fire suppression equipment (mainly sprinklers) in the public areas of the first floor, all of the second floor, and both attics. This construction project was very intrusive. Both the Children's Room and Reference Room were closed for four months. During this time, the Children's Librarians set up a mini Children's Room across the hall in the Preston building and the Reference Librarians answered questions from the Circulation Desk. Eight of the twelve computers for patron use were not available during this time. Despite this disruption, statistics decreased minimally from FY2013 to FY2014 and visits to our website increased over 42%!

	<b>FY2013</b>	<b>FY2014</b>	<b>% Increase</b>
Circulation	183,924	174,596	-5.1%
Reference Questions	9,350	9,348	-0.02%
Programs	531	465	-12.4%
Program Attendance	11,992	11,528	-3.9%
Patron Visits	95,810	91,149	-4.9%
Website Visits	42,734	60,928	+42.5%

- Staffing Changes – We had several staffing changes beginning last March when Ellen Sisco retired after nearly 35 years of service, mostly as the Library’s Assistant Director. Our new Assistant Director is Lisa Rothenberg, who had been our Technical Services Librarian for about 20 years.
- New Library System – The Millennium software that had been in use since June 2003 and managed back office functions including: circulation, cataloging, and acquisitions for the Minuteman Library Network (a consortium of 42 area public and academic libraries) was changed to Sierra in April 2014. Staff adapted quickly to the new software even though no training classes were offered by the Minuteman Library Network.
- Summer Reading Program – This past summer 272 children (11 and under) participated in the summer reading program.
- Collaborations with Lincoln Organizations – Staff participated at school events sponsored by the Lincoln PTO and Lincoln School Foundation. The Children’s Librarians reached out to the new Birches School. Now Birches School students make weekly visits to the Library. We collaborated with the Green Energy Technology Committee to further reduce electricity consumption in the archives suite.

### **Challenges**

- Managing the change in the nature of library services towards new technologies, such as portable Internet devices and remote services, while supporting popular traditional library services, like story times and book discussion groups.
- Adapting and maintaining a historic library building to meet current demands while increasing services we provide on the Internet.

### **Benchmarking**

FY ’13 data collected by the MBLC shows that Lincoln has the smallest budget amongst the core comparison towns, and the second smallest when Carlisle is also included. The Library is ranked fifth (63.8%) behind Wayland (73.8%), Lexington (67.1%), Weston (66.6%), and Concord (64.3%) of the seven core comparison towns for salaries as a percent of total operating expenditures. However, because our core comparison towns have greater populations, their total operating expenditures per capita are lower than Lincoln’s.

## Debt Service

FY '14 Actual	FY '15 Budget	FY '16 Proposed
\$1,208,776	\$1,615,133	\$1,155,075

Amount shown for FY '16 excludes \$329,075 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.

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.

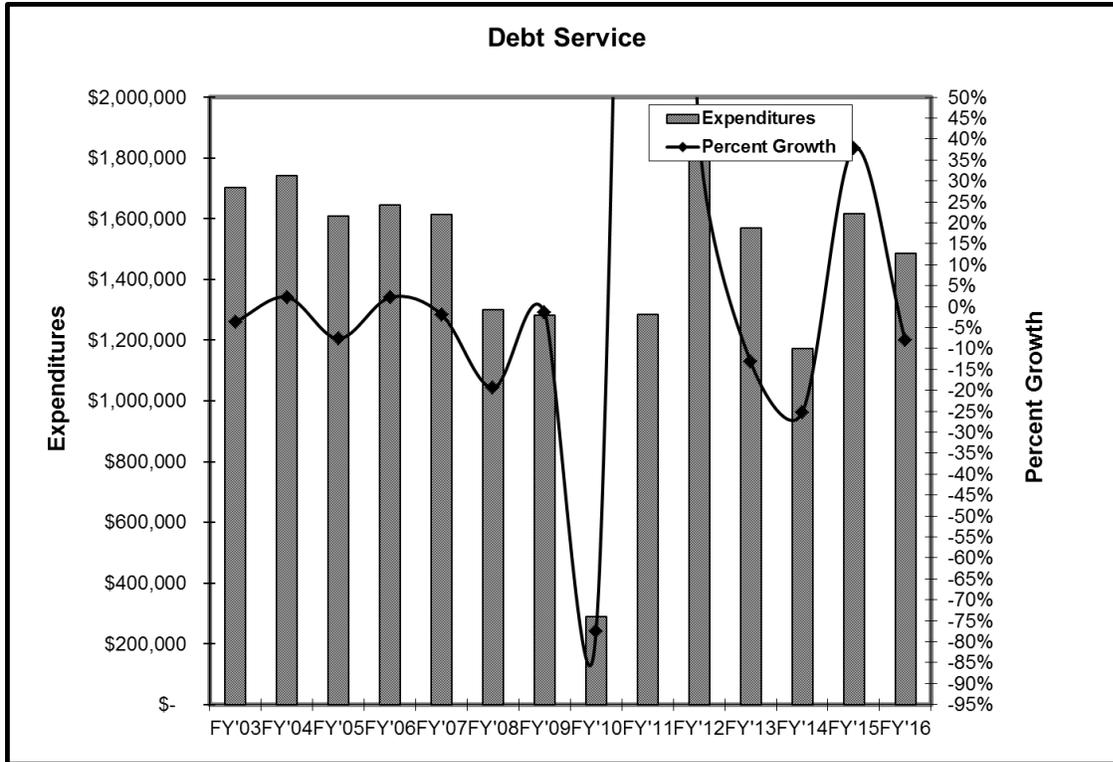
Debt service for LSRHS is part of the high school budget and not included in this section of the report.

### Key Issues

- Projected debt service in FY '16 is \$428,249, or 28%, less than the amount in FY '15.
- The amount assumed excludes \$329,075 of debt service on the Town Offices project in FY '16 that the Community Preservation Committee is recommending be funded with Community Preservation Act funds.
- Remaining debt service costs represent continued payments on previously-issued debt for a variety of projects.

### Warrant Articles

- Article 10, Debt service on Town Offices renovation: \$329,075
- Article 15, Additional funds to the Debt Stabilization Fund: \$595,642



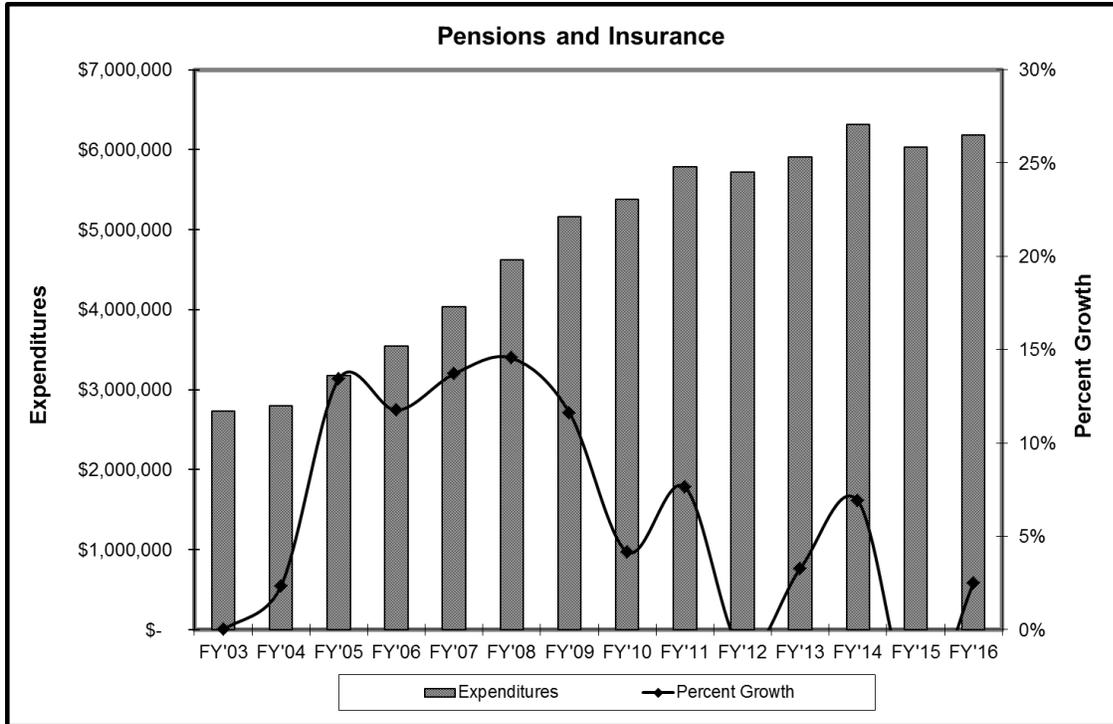
### Pensions and Insurance

FY '14 Actual	FY '15 Budget	FY '16 Proposed
\$5,331,158	\$6,032,991	\$6,182,266

#### 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 '16, this budget is 2.5% higher than FY '15.

The largest component of this category of expense is health insurance, which represents \$3.5 million, or 57%, of the FY '16 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 '16, health insurance costs are expected to decline by 1% (\$41,441). In recent years the Town, with the assistance of the employee unions, has saved approximately \$1.1 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). In addition, the Town has implemented plan design changes that shifted enrollment to lower premium plans. The Town pays 60% of premium costs.



The Town’s assessment for retirement contributions accounts for \$1.7 million, or 28%, of the FY ‘16 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 ‘16, the cost is expected to increase by 12.6% as compared to FY ‘15.

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 ‘16, which is the same as for FY ‘15.

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 \$461,270 in FY ‘16.

### Water Department

FY ‘14 Actual	FY ‘15 Budget*	FY ‘16 Proposed*
\$980,021	\$1,073,766	\$1,098,049

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

## General Information

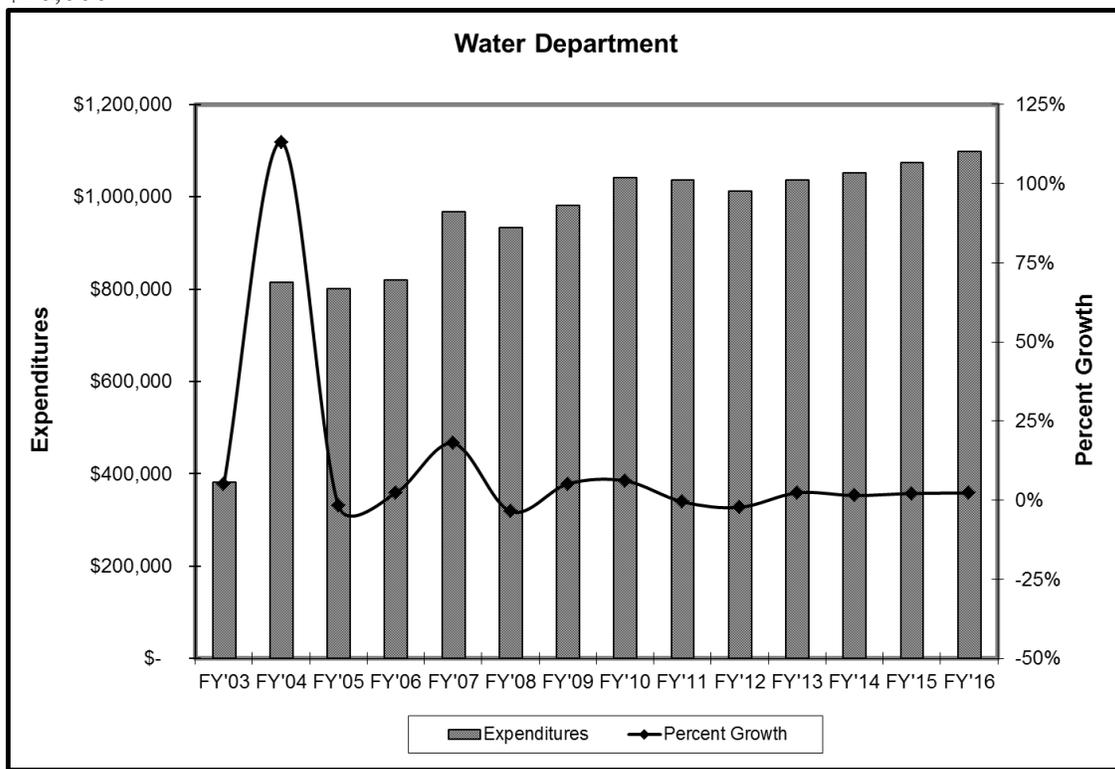
The Water Department maintains Lincoln’s water supply and distribution system and assures the quality of the Town’s drinking water. Its operating budget is funded entirely through fees paid by water consumers. Revenues in excess of operating costs are contributed to a surplus fund, for capital or emergency use. The surplus fund balance is approximately \$875,341.

## Key Issues

- The Massachusetts Department of Environmental Protection (DEP) required that Lincoln reduce usage to 65 gal/day/person (GDP) by December 2011. Lincoln’s water usage for 2012 and 2013 has been 69 GDP and 70 GPD, respectively. 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. The Department is more than 90% through the replacement program and issued its first quarterly water bills in January 2015.

## Warrant Articles

- Article 25, Purchase of water meter reading hardware and associated computer components: \$15,000
- Article 26, Routine periodic cleaning and rehabilitation of the Tower Road well: \$20,000



**Annual Town Report: Lincoln Water Department**  
**Executive Summary**  
**FY '15**

Established in 1874, the Lincoln Water Department (LWD) provides clean, safe drinking water and fire flow protection throughout the Town. The main components of the system are its two sources of supply, Flint's Pond and the Tower Road well; the micro-filtration plant on Sandy Pond Road to treat the Flint's Pond water; the storage tank on Bedford Hill; and the 57 miles of distribution piping and fire hydrants. In addition to the micro-filtration treatment, the purpose of which is to filter out potential viruses from the Flint's Pond water, both supplies are treated to reduce the corrosiveness of the water and are fluoridated for dental hygiene purposes, and the Flint's Pond water is chlorinated against the possibility of bacterial contamination.

Governed by three elected Commissioners, the Department is funded entirely by user fees. We operate as an Enterprise Fund, meaning that revenues are expected to meet or exceed expenditures on a year-to-year basis, with the difference (Retained Earnings) held in reserve to fund emergency repairs and system improvements. Our budget and revenue structure must be approved by the Town, and system improvements are approved at the annual Town Meeting.

Our expenditures have remained relatively stable over the last seven fiscal years, at roughly \$1,000,000 per year. Likewise, the Retained Earnings have also remained stable, now standing at \$875,341. At the 2014 Town Meeting, we have three warrant articles for consideration by the Town: a pipe replacement and maintenance at the filtration plant, to ensure reliability of the plant; upgrading the dam and spillway at the Flint's Pond outlet, to bring this structure into compliance with the MA Office of Dam Safety; and purchase of a parcel of vacant land within the Flint's Pond watershed (in partnership with the Conservation Commission) to improve protection of this raw water supply.

LWD works continuously to fulfill its mission of supplying safe and adequate water at a reasonable price. Currently, the cost to our consumers of our water is comparable to that in the surrounding communities, as shown in the chart below. The chart includes annual water bills, calculated by the Commissioners, for three levels of consumption in Lincoln and four surrounding towns. The low level of consumption is very close to the median household value for Lincoln, the middle level is approximately the consumption for a family of four at 65 gallons per person per day, the State target, and the highest level represents a house that is about halfway between the Lincoln lowest tier rate and the highest. The chart shows that Lincoln's water rates are in line with those of most of its neighbors, and measurably less than Wayland's. For the target water users, the middle cost column, the first four towns all have annual bills in the \$500-\$600 range.

<b>Water Bill Comparison to Neighboring Towns</b>				
<b>Town</b>	<b>Values in \$ per year</b>			<b>2010 Population</b>
	<b>50,000 gpy</b>	<b>100,000 gpy</b>	<b>150,000 gpy</b>	
Lincoln	\$334	\$598	\$937	5,112
Acton	\$340	\$584	\$882	21,924
Concord	\$274	\$548	\$926	17,668
Lexington	\$214	\$514	\$895	31,394
Wayland	\$467	\$977	\$1,690	12,994

Considering our smaller size in comparison to these other communities, our ability to supply water at competitive rates speaks to the efficiency of our staff and its operations. As a further example, the State of Massachusetts considers an annual median water bill of between 1.25% and 1.75% of median annual income to reflect an efficient operation. Lincoln's ratio is less than 0.50%, well below the acceptable range.

LWD faces several challenges for the future, which drive the agenda for the Commissioners. The most immediate is water conservation, since the State has reduced our annual allowable water use this year to 182.5 million gallons per year, lower than our use for each of the last several years. Our multi-faceted program to reduce consumption includes new leak-detecting meters in the home, regressive water billing, increased leak detection surveys of the water distribution mains, and encouraging conservation in the home by several means. The main reason we consume too much water is lawn and other irrigation in the summer, when our overall water use is twice the winter rate.

LWD is also actively pursuing the examination of the need for replacement of our water mains, many of which are 100 years or more old. A consultant's report has concluded that replacement of these mains and other portions of the distribution system will be necessary in the future, probably in the next 20-50 years. LWD is developing a systematic approach to assessing the condition of the mains to provide a basis for long-range capital planning for their replacement.

The third major issue LWD faces is the provision of fire-protection water in the event the storage tank on Bedford Hill is out of service for repairs. Some options have been examined and rejected because of their cost, and others are under active consideration by the Commissioners. When we have arrived at a recommended option, we will include this in a warrant for consideration at Town Meeting.

A full copy of this report is posted on the LWD page of the Town website.

**TABLE 1  
FISCAL DETAIL  
FY 2014-2016**

		ACTUAL EXPENDITURES FY14	CURRENT YEAR BUDGET FY15	PROPOSED BUDGET FY16
<b>GENERAL GOVERNMENT</b>				
1114	MODERATOR			
	Personnel Services	-	500	500
	Expense	-	1,500	1,500
	TOTAL 1114	-	2,000	2,000
1122	SELECTMEN			
	Personnel Services	400	400	400
	Expense	-	3,000	3,000
	TOTAL 1122	400	3,400	3,400
1290	TOWN OFFICES			
	Personnel Services	797,225	898,223	912,059
	Expense	471,894	487,931	505,195
	TOTAL 1290	1,269,119	1,386,154	1,417,254
11312	FINANCE COMMITTEE			
	Expense	301	513	526
	TOTAL 11312	301	513	526
11322	RESERVE FUND			
	Reserve Fund Appropriation	291,398	410,000	416,000
	TOTAL 11322	291,398	410,000	416,000
1137	ASSESSORS			
	Personnel Services	56,204	61,046	62,763
	Expense	80,018	86,180	88,080
	TOTAL 1370	136,222	147,226	150,843
11512	LAW DEPARTMENT			
	Expense	113,000	115,000	115,000
	TOTAL 11512	113,000	115,000	115,000
1590	TOWN ARCHIVES			
	Personnel Services	-	20,548	21,778
	Expense	-	1,000	1,000
	TOTAL 1590	-	21,548	22,778
1161	TOWN CLERK			
	Personnel Services	146,001	156,454	162,400
	Expense	5,931	5,625	6,031
	TOTAL 1161	151,932	162,079	168,431
1162	REGISTRAR OF VOTERS			
	Personnel Services	150	200	200
	Expense	9,374	13,100	12,200
	TOTAL 1162	9,524	13,300	12,400
1171	CONSERVATION COMMISSION			
	Personnel Services	134,680	139,349	142,999
	Expense	4,556	3,575	3,575
	TOTAL 1171	139,236	142,924	146,574
1175	PLANNING BOARD			
	Personnel Services	138,190	143,411	148,265
	Expense	1,247	2,056	3,777
	TOTAL 1175	139,437	145,467	152,042

1176	BOARD OF APPEALS			
	Personnel Services	26,199	27,233	22,962
	Expense	1,627	2,140	3,900
	<b>TOTAL 1176</b>	<b>27,825</b>	<b>29,373</b>	<b>26,862</b>
1792	AGRICULTURAL COMMISSION			
	Personnel Services	-	1,025	1,051
	Expense	1,607	4,100	4,203
	<b>TOTAL 1792</b>	<b>1,607</b>	<b>5,125</b>	<b>5,254</b>
1195	TOWN REPORT			
	Expense	18,031	18,482	18,400
	<b>TOTAL 1195</b>	<b>18,031</b>	<b>18,482</b>	<b>18,400</b>
1191	TOWN BUILDINGS			
	Personnel Services	55,726	57,376	59,018
	Expense	87,187	72,690	74,322
	<b>TOTAL 1991</b>	<b>142,913</b>	<b>130,066</b>	<b>133,340</b>
<b>TOTALS FOR GENERAL GOVERNMENT</b>		<b>2,440,947</b>	<b>2,732,657</b>	<b>2,791,104</b>
<b>PUBLIC SAFETY</b>				
1211	POLICE DEPARTMENT			
	Personnel Services	1,432,438	1,415,553	1,443,099
	Expense	97,597	84,303	94,253
	<b>TOTAL 1211</b>	<b>1,530,035</b>	<b>1,499,856</b>	<b>1,537,352</b>
1221	FIRE DEPARTMENT			
	Personnel Services	1,262,334	1,259,514	1,293,598
	Expense	52,432	50,841	54,402
	<b>TOTAL 1221</b>	<b>1,314,765</b>	<b>1,310,355</b>	<b>1,348,000</b>
1231	EMERGENCY MEDICAL SERVICES			
	Personnel Services	69,292	72,454	74,282
	Expense	25,785	25,228	23,611
	<b>TOTAL 1231</b>	<b>95,077</b>	<b>97,682</b>	<b>97,893</b>
1249	BUILDING DEPARTMENT			
	Personnel Services	186,419	191,412	196,474
	Expense	8,708	10,912	13,118
	<b>TOTAL 1249</b>	<b>195,127</b>	<b>202,324</b>	<b>209,592</b>
1251	COMMUNICATIONS CENTER			
	Personnel Services	300,970	309,841	318,536
	Expense	32,483	37,955	37,955
	<b>TOTAL 1251</b>	<b>333,454</b>	<b>347,796</b>	<b>356,491</b>
1291	EMERGENCY MANAGEMENT			
	Personnel Services	4,048	4,882	4,943
	Expense	11,185	11,523	10,163
	<b>TOTAL 1291</b>	<b>15,234</b>	<b>16,405</b>	<b>15,106</b>
1292	DOG OFFICER			
	Expense	8,402	9,000	9,000
	<b>TOTAL 1292</b>	<b>8,402</b>	<b>9,000</b>	<b>9,000</b>

1299		PUBLIC SAFETY BUILDING			
		Personnel Services	13,807	16,279	16,813
		Expense	58,259	73,856	75,575
		TOTAL 1299	72,066	90,135	92,388
<b>TOTALS FOR PUBLIC SAFETY</b>			<b>3,564,161</b>	<b>3,573,553</b>	<b>3,665,822</b>
<b>EDUCATION</b>					
1310		LOCAL SCHOOL SYSTEM			
		Personnel Services & Expense	9,904,554	10,258,812	10,529,900
		TOTAL 1310	9,904,554	10,258,812	10,529,900
1331		LINCOLN-SUDBURY REG HS			
		Regional School District Assessment	3,562,450	3,859,325	4,040,789
		TOTAL 1331	3,562,450	3,859,325	4,040,789
1332		MINUTEMAN REG VOC TECH SCH			
		Regional School District Assessment	99,011	138,243	152,790
		TOTAL 1332	99,011	138,243	152,790
<b>TOTALS FOR EDUCATION</b>			<b>13,566,015</b>	<b>14,256,380</b>	<b>14,723,479</b>
<b>PUBLIC WORKS &amp; FACILITIES</b>					
1411		ENGINEERING & CONSULTING			
		Expense	76,500	84,500	76,500
		TOTAL 1411	76,500	84,500	76,500
1422		DPW OPERATION & MAINTENANCE			
		Personnel Services	627,439	702,650	730,800
		Expense	216,275	228,410	289,810
		TOTAL 1422	843,714	931,060	1,020,610
1423		DPW SNOW & ICE CONTROL			
		Personnel Services	92,336	72,600	74,450
		Expense	303,858	192,700	197,600
		TOTAL 1423	396,194	265,300	272,050
1424		STREET LIGHTING			
		Expense	30,412	44,500	31,000
		TOTAL 1424	30,412	44,500	31,000
1427		TREE WARDEN			
		Expense	6,633	6,800	6,970
		TOTAL 1427	6,633	6,800	6,970
1429		DPW BUILDING			
		Expense	26,881	27,900	28,400
		TOTAL 1429	26,881	27,900	28,400
1434		TRANSFER STATION			
		Personnel Services	13,500	13,900	15,000
		Expense	140,247	165,200	167,000
		TOTAL 1434	153,747	179,100	182,000
1435		FACILITIES DEPARTMENT			
		Personnel Services	39,687	41,000	47,268
		TOTAL 1435	39,687	41,000	47,268

1491	CEMETERY DEPARTMENT			
	Personnel Services	9,837	12,246	11,560
	Expense	17,145	20,200	19,900
	TOTAL 1491	26,982	32,446	31,460
<b>TOTALS FOR PUBLIC WORKS &amp; FACILITIES</b>		<b>1,600,750</b>	<b>1,612,606</b>	<b>1,696,258</b>
<b>HUMAN SERVICES</b>				
1511	BOARD OF HEALTH			
	Expense	20,732	27,200	27,750
	TOTAL 1511	20,732	27,200	27,750
1522	MINUTEMAN HOME CARE			
	Expense	1,279	1,311	1,343
	TOTAL 1522	1,279	1,311	1,343
1541	COUNCIL ON AGING			
	Personnel Services	137,469	144,716	150,964
	Expense	7,357	10,725	10,725
	TOTAL 1541	144,826	155,441	161,689
1543	VETERANS' SERVICES			
	Personnel Services		1,000	1,000
	Expense	28,263	24,000	34,500
	TOTAL 1543	28,263	25,000	35,500
<b>TOTALS FOR HUMAN SERVICES</b>		<b>195,099</b>	<b>208,952</b>	<b>226,282</b>
<b>CULTURE &amp; RECREATION</b>				
1611	LIBRARY			
	Personnel Services	640,473	658,352	675,310
	Expense	189,520	196,100	197,156
	TOTAL 1611	829,993	854,452	872,466
1612	LIBRARY BUILDING			
	Expense	55,600	54,500	59,510
	SUB-TOTAL	55,600	54,500	59,510
	Capital Outlay			
	TOTAL 1612	55,600	54,500	59,510
1631	RECREATION DEPARTMENT			
	Personnel Services	277,819	296,300	305,616
	Expense	134,500	148,300	149,900
	TOTAL 1631	412,319	444,600	455,516
1651	CONSERVATION LAND			
	Personnel Services	79,544	83,524	87,679
	Expense	10,245	9,502	9,502
	TOTAL 1651	89,789	93,026	97,181
1661	CELEBRATIONS COMMITTEE			
	Expense	24,000	24,600	25,215
	TOTAL 1661	24,000	24,600	25,215
16931	PIERCE HOUSE			
	Personnel Services	39,999	40,000	40,000
	TOTAL '16931	39,999	40,000	40,000
<b>TOTALS FOR CULTURE &amp; RECREATION</b>		<b>1,451,700</b>	<b>1,511,178</b>	<b>1,549,888</b>

<b>DEBT SERVICE</b>				
176-177	BEMIS, TOWN OFFICE ROOF, POOL			
	Principal Long-Term Debt	80,000	80,000	-
	Interest Long-Term Debt	4,680	1,600	-
	Interest Short-Term			
	<b>TOTAL 176-177</b>	<b>84,680</b>	<b>81,600</b>	<b>-</b>
1791	INTEREST SHORT-TERM DEBT/ISSUANCE COSTS			
	Expenses	12,128	25,000	25,000
	<b>TOTAL 1791</b>	<b>12,128</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	7,650	6,188	4,725
	<b>TOTAL 1792</b>	<b>52,650</b>	<b>51,188</b>	<b>49,725</b>
17738	FIRE TRUCK PUMPER/TANKER			
	Principal Long-Term Debt	20,000	20,000	20,000
	Interest Long-Term Debt	3,400	2,750	2,100
	<b>TOTAL 17738</b>	<b>23,400</b>	<b>22,750</b>	<b>22,100</b>
17748	ROAD PROJECT			
	Principal Long-Term Debt	595,000	595,000	595,000
	Interest Short-Term Debt	105,500	90,625	75,750
	<b>TOTAL 17748</b>	<b>700,500</b>	<b>685,625</b>	<b>670,750</b>
17749	EMS AMBULANCE			
	Principal Long-Term Debt	40,000	40,000	-
	Interest Long-Term Debt	2,000	1,000	-
	<b>TOTAL 17749</b>	<b>42,000</b>	<b>41,000</b>	<b>-</b>
17750	MACDOWELL LAND ACQUISITION			
	Principal Long-Term Debt	80,000	80,000	80,000
	Interest Long-Term Debt	19,275	16,875	14,475
	<b>TOTAL 17750</b>	<b>99,275</b>	<b>96,875</b>	<b>94,475</b>
17751	IT STRATEGIC PLAN			
	Principal Long-Term Debt	120,000	115,000	50,000
	Interest on Short Term Debt	14,675	11,075	7,625
	<b>TOTAL 17751</b>	<b>134,675</b>	<b>126,075</b>	<b>57,625</b>
17752	SCHOOL BUILDING FEASIBILITY STUDY			
	Principal Long-Term Debt		280,000	45,000
	Interest on Short Term Debt	59,468	18,600	1,700
	<b>TOTAL 17752</b>	<b>59,468</b>	<b>298,600</b>	<b>46,700</b>
17753	TOWN OFFICES RENOVATION			
	Principal Long-Term Debt	-	-	-
	Interest on Short Term Debt	-	-	-
	<b>TOTAL 17753</b>	<b>-</b>	<b>-</b>	<b>-</b>
17754	LIBRARY FIRE SUPPRESSION			
	Principal Long-Term Debt		175,000	175,000
	Interest on Short Term Debt		11,400	13,700
	<b>TOTAL 17754</b>		<b>186,400</b>	<b>188,700</b>
<b>TOTALS FOR DEBT SERVICE</b>		<b>1,208,776</b>	<b>1,615,113</b>	<b>1,155,075</b>
<b>UNCLASSIFIED</b>				
<b>INSURANCE</b>				
1911	RETIREMENT ASSESSMENT			
	Expense	1,366,217	1,512,193	1,702,909
	<b>TOTAL 1911</b>	<b>1,366,217</b>	<b>1,512,193</b>	<b>1,702,909</b>

1913	UNEMPLOYMENT INSURANCE			
	Personnel Services	1,332	30,000	30,000
	TOTAL 1913	1,332	30,000	30,000
1914	HEALTH INSURANCE			
	Personnel Services	3,378,880	3,565,258	3,521,916
	Expense	1,500	23,760	25,661
	TOTAL 1914	3,380,380	3,589,018	3,547,577
1915	LIFE INSURANCE			
	Personnel Services	7,804	9,000	9,000
	TOTAL 1915	7,804	9,000	9,000
1916	FICA/MEDICARE			
	Personnel Services	322,104	422,270	422,270
	TOTAL 1916	322,104	422,270	422,270
1942	GENERAL INSURANCE			
	Expense	253,321	470,510	470,510
	TOTAL 1942	253,321	470,510	470,510
<b>TOTALS FOR UNCLASSIFIED</b>		<b>5,331,158</b>	<b>6,032,991</b>	<b>6,182,266</b>
<b>TOTALS FOR GENERAL FUND</b>		<b>29,358,606</b>	<b>31,543,430</b>	<b>31,990,174</b>
<b>WATER ENTERPRISE FUND</b>				
61451	WATER DEPARTMENT			
	Personnel Services	385,692	443,716	390,449
	Expense	419,990	398,050	477,600
	SUB-TOTAL	805,682	841,766	868,049
	Capital Outlay	174,339	182,000	180,000
	TOTAL 61451	980,021	1,023,766	1,048,049
614513	WATER DEPARTMENT			
	Emergency Reserve	-	50,000	50,000
	TOTAL 614513	-	50,000	50,000
<b>TOTALS FOR WATER ENTERPRISE FUND</b>		<b>980,021</b>	<b>1,073,766</b>	<b>1,098,049</b>
<b>APPROPRIATION SUMMARY -</b>				
GENERAL GOVERNMENT		2,440,947	2,732,657	2,791,104
PUBLIC SAFETY		3,564,161	3,573,553	3,665,822
EDUCATION		13,566,015	14,256,380	14,723,479
PUBLIC WORKS & FACILITIES		1,600,750	1,612,606	1,696,258
HUMAN SERVICES		195,099	208,952	226,282
CULTURE & RECREATION		1,451,700	1,511,178	1,549,888
DEBT SERVICE		1,208,776	1,615,113	1,155,075
UNCLASSIFIED		5,331,158	6,032,991	6,182,266
WATER DEPARTMENT		980,021	1,073,766	1,098,049
<b>TOTAL - ARTICLE 8</b>		<b>30,338,627</b>	<b>32,617,196</b>	<b>33,088,223</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

and 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 28, 2015: 9:30 a.m.  
ANNUAL ELECTION: Monday, March 30, 2015: 7:30 a.m. – 8:00 p.m.

### 2015 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 thirtieth day of March, 2015 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-eighth day of March, 2015 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 28th day of March next.

The polls for voting the ballot on Monday, March 30, 2015 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 18, 2015. Every reasonable attempt will be made to provide the necessary assistance.**

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Note: Town meeting shall be continued to Tuesday, March 31, 2015 at 7:30 p.m. in the Donaldson Auditorium, 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 Trustee for four years
- Housing Commission for three years
- Housing Commission for one year
- Lincoln Sudbury Regional District School Committee, two seats for three years
- Parks and Recreation Committee for three years
- Planning Board for three years
- School Committee, two for three years
- Trustee of Bemis for three years
- Water Commission for three years

And to consider the following questions:

1. Shall the Town of Lincoln be allowed to assess an additional \$750,000 in real estate and personal property taxes for the purpose of conducting a Feasibility Study to develop building project renovation or repair choices for the Lincoln School, located at Ballfield Road, including all costs incidental and related thereto, for the fiscal year beginning July 1, 2015?

YES                      NO

2. Shall the Town of Lincoln be allowed to assess an additional \$75,000 in real estate and personal property taxes for development of a campus master plan for the Ballfield Road school complex, to include an evaluation of traffic/circulation, site accessibility, safety, parking, wetlands, zoning set-backs, septic and building locations, including all costs incidental and related thereto, for the fiscal year beginning July 1, 2015?

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 the provisions of Chapter 59, Section 5C½ of the Massachusetts General Laws, inserted by Section 14 of Chapter 62 of the Acts of 2014, 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, 41C or 43 of 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 Massachusetts General Laws, Chapter 59, Section 5K, 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 raise and appropriate a sum of money by taxation, by transfer from available funds, or otherwise, to fund the Town's Veteran Tax Work-off Program, as established

pursuant to Massachusetts General Laws, Chapter 59, Section 5N, as it may be amended from time to time; 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 other action relative thereto.

Capital Planning Committee

ARTICLE 10

To receive and act upon a report from the Community Preservation Committee on the Fiscal Year 2016 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 thereof; or take any other action relative thereto.

Community Preservation Committee

ARTICLE 11

To see if the Town will support the proposal of the Grade Eight Warrant Article Group to clear underbrush, invasive plants and other growth in an area adjacent to the Smith School playing field which is used as a school garden and an emergency evacuation area for students, and to vote to raise and appropriate a sum of money by taxation, by transfer from available funds; or take any other action relative thereto.

Citizens Petition

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 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 2016, 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 other action relative thereto.

Finance 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, 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 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, representing Lincoln's proportionate share of the contribution recommended by the LSRHS School Committee, to the Lincoln Sudbury Regional School District Retirees Health Insurance Trust Fund, established by the acceptance of Chapter 32B, Section 20 of the Massachusetts General Laws, as amended by Chapter 68, section 57 of the Acts of 2011, for Lincoln Sudbury Regional High School, which Fund will help offset the High School'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 or any 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 amount for Special Education Medicaid expenses to supplement the FY16 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 transfer from Free Cash 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 appropriate and transfer from the Cemetery Perpetual Care account a sum of money for the repaving of certain roadways, the installation of an electrical conduit, and an update to the maintenance area at the Lexington Road Cemetery; including all costs incidental and related thereto, or take any other action relative thereto.

Cemetery Commissioners

ARTICLE 22

To see if the Town will vote to appropriate and transfer from the Cemetery Sale of Lots account a sum of money for the repaving of certain roadways, the installation of an electrical conduit, and an update to the maintenance area at the Lexington Road Cemetery; including all costs incidental and related thereto, or take any other action relative thereto.

Cemetery Commissioners

ARTICLE 23

To see if the Town will vote to appropriate and transfer a sum of money from the Highway Insurance Reimbursement Receipts Reserved for Appropriation Account to fund replacement of equipment storage units; including all costs incidental and related thereto, or take any other action relative thereto.

Selectmen

ARTICLE 24

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, Codman Farmhouse lease fees 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 25

To see if the Town will vote to appropriate and transfer a sum of money from Water Enterprise Retained Earnings for the purchase of water meter reading hardware and associated computer components, including all costs incidental and related thereto; or take any other action relative thereto.

Water Commissioners

ARTICLE 26

To see if the Town will vote to appropriate and transfer a sum of money from Water Enterprise Retained Earnings for the cleaning and rehabilitation of the Tower Road well screen, pump and motor, including all costs incidental and related thereto; or take any other action relative thereto.

Water Commissioners

ARTICLE 27

To see if the Town will vote to appropriate and 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 28

To see if the Town will vote to rescind excess borrowing authorization of \$23,000, from the \$140,000 borrowing approved under Article 14 of the March 26, 2002, Annual Town Meeting to replace the gutter system on the Town Office building; or take any other action relative thereto.

Selectmen

ARTICLE 29

To see if the Town will vote to hear a status report from the Selectmen regarding their continuing investigation of options for improved facilities for the Council on Aging, the Parks and Recreation Department and other community organizations; or take any other action relative thereto.

Selectmen

ARTICLE 30

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, for the purpose of conducting a Feasibility Study to develop building project RENOVATION choices for the Lincoln School, located at Ballfield Road, including all costs incidental and related thereto, to MEET LONG-RANGE FACILITIES NEEDS, INCLUDE EDUCATIONAL ENHANCEMENTS, and RESPECT THE CURRENT CAMPUS CONFIGURATION, and further, NOTING that pursuing these project goals will likely require a MINIMUM Town contribution of \$30 million; provided, however, that the vote taken hereunder shall be made contingent upon the approval by the voters of the Town at an election of a “capital outlay exclusion” in accordance with the provisions of

Massachusetts General Laws, Chapter 59, Section 21C (i½), otherwise known as Proposition 2½, so-called, or take any other action relative thereto.

School Committee

ARTICLE 31

To see if the Town, in order to financially support a COMPREHENSIVE RENOVATION of the Lincoln School which addresses LONG-RANGE FACILITIES NEEDS AND EDUCATIONAL ENHANCEMENTS, will vote to seek a partnership with the Massachusetts School Building Authority (MSBA) by supporting the School in filing a Statement of Interest with the MSBA; or take any other action relative thereto.

School Committee

ARTICLE 32

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, for the purposes of conducting a Feasibility Study to assist the School Committee in developing REPAIR project choices that address the FACILITIES NEEDS of the Lincoln School, including all costs incidental and related thereto; provided, however, that the vote taken hereunder shall be made contingent upon the approval by the voters of the Town at an election of a “capital outlay exclusion” in accordance with the provisions of Massachusetts General Laws, Chapter 59, Section 21C (i½), otherwise known as Proposition 2½, so-called, or take any other action relative thereto.

School Committee

ARTICLE 33

To see if the Town will vote to appropriate the sum of money from taxation, by transfer from available funds, by borrowing or by any combination thereof, for development of a campus master plan for the Ballfield Road school complex, to include an evaluation of traffic/circulation, site accessibility, safety, parking, wetlands, zoning set-backs, septic and building locations, including all costs incidental and related thereto; provided, however, that the vote taken hereunder shall be made contingent upon the approval by the voters of the Town at an election of “capital outlay exclusion” in accordance with the provisions of Massachusetts General Laws, Chapter 59, Section 21C (i½), otherwise known as Proposition 2½, so-called, or take any other action relative thereto.

Selectmen &  
School Committee

ARTICLE 34

To see if the Town will vote, consistent with Section VII of the existing “Agreement With Respect to the Establishment of a Technical and Vocational Regional School District” for the Minuteman Regional Vocational School District, to accept the amendments to said Agreement which have

been initiated and approved by a vote of the Regional School Committee on March 11, 2014 and which have been submitted as a restated "Regional Agreement" bearing the date of March 11, 2014 to the Board of Selectmen of each member town; or take any other action relative thereto.

Minuteman High School Committee

ARTICLE 35

To see if the Town will vote to:

(1) transfer the land commonly known as the Town Landfill, located at the corner of Route 2A (North Great Road) and Mill Street, and shown as Assessors Map 115, Lot 19, from the Board of Selectmen for active and passive recreation purposes to the Board of Selectmen for general municipal purposes including active and passive recreation and closed landfill and also for leasing for solar energy purposes; and to authorize the Board of Selectmen to lease said land or any interest therein to a solar energy provider for the installation and operation of solar energy facilities, on such terms and conditions as the Board deems appropriate, and to take such other action as may be necessary to effectuate said transfer and lease, including but not limited to seeking an amendment to the landfill closure approval as issued by the Department of Environmental Protection and the filing of a home rule petition with the General Court for purposes of authorizing the transfer consistent with the provisions of Article 97 of the Massachusetts Constitution; and

(2) authorize the Board of Selectmen to enter into a renewable energy power purchase and/or net metering credit purchase agreement, including an agreement for power and net metering credits generated by a solar energy facility, for a term of up to twenty-five (25) years, on such terms and conditions as the Board of Selectmen deems to be in the best interests of the Town; and

(3) authorize the Board of Selectmen to negotiate and enter into an agreement for payments-in-lieu-of-taxes ("PILOT") pursuant to M.G.L. Chapter 59, Section 38H(b), and Chapter 164, Section 1, or any other enabling authority, for both real property and personal property associated with a privately owned and operated solar energy facility to be located on the Town's landfill property as shown on Assessor's Map 115, Lot 19 for a term of up to twenty-five (25) years on such terms and conditions as the Board of Selectmen deems to be in the best interest of the Town; and

(4) authorize the Board of Selectmen to execute instruments and take all actions as may be necessary on behalf of the Town of Lincoln to undertake the purpose of this article; or take any other action relative thereto.

Selectmen

ARTICLE 36

To see if the Town will vote to amend the General By-laws by inserting a new Section 19 in Article 11(Miscellaneous), the intent of which is to regulate and limit the use of leaf blowers, substantially as on file with the Town Clerk; or take any other action relative thereto.

Leaf Blower Committee

ARTICLE 37

To see if the Town will vote to amend the Zoning By-Law, Section 10.2 (the B2 Service Business District at Lewis Street) by expanding the range of permitted uses to include retail stores, banks, shoe repair, laundry, other similar retail service establishments, and rail or bus station or terminals, 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, Section 15.3.2.1 (e) (parking requirement for service and retail businesses) by relaxing the parking requirement from 1 parking space per 140 square feet of gross floor area to 1 parking space per 250 square feet of gross floor area, substantially as on file with the Town Clerk, or take any other action relative thereto.

Planning Board

ARTICLE 39

To see if the Town will vote to amend the Zoning By-Law, Sections 13.5 (exterior lighting) and 23 (definitions) by revising residential exterior lighting standards to make them more compatible with newly emerging technology and to incorporate "dark sky" principles, substantially as on file with the Town Clerk, or take any action relative thereto.

Planning Board

ARTICLE 40

To see if the Town will vote to amend the Zoning By-Law, Section 6.1 (d) to allow commercial greenhouses, keeping of pets and farm animals and sale of produce by lessees or licensees as permitted uses, substantially as on file with the Town Clerk, or take any other action relative thereto.

Agricultural Commission

ARTICLE 41

To see if the Town will vote to amend the Zoning By-Law, Section 6.2 (d) and (e), to alter the list of uses currently requiring a special permit, substantially as on file with the Town Clerk, or take any other action relative thereto.

Agricultural Commission

ARTICLE 42

To see if the Town will support a resolution, the full text of which is available at the Town Clerk's Office, urging the Town's financial officers to review their investment portfolios to identify any direct or indirect investments in fossil fuel companies (defined for the purposes of this Resolution as any of the two hundred publicly traded companies with the largest coal, oil and gas reserves as measured by the gigatons of carbon dioxide that would be emitted if those reserves were extracted and burned), and to adopt policies to divest from such existing public equities, corporate bonds, or other direct holdings in the fossil fuel companies within five years and to preclude any new direct investments in fossil fuel companies in the future. And further, to request that the Town's officials support proposed legislation requiring divestment of statewide retirement funds, including those held and managed on the Town's behalf by the Middlesex County Retirement System, from fossil fuel companies; or take any other action relative thereto.

Citizens Petition

ARTICLE 43

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 all alcoholic beverages to be drunk on the premises to Blazes, Inc., at a location to be determined, as described 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 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 in relation thereto.

An Act Authorizing the Town of Lincoln to Grant a License for the Sale of All Alcoholic 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 to Blazes, Inc. for the sale of all alcoholic beverages to be drunk on the premises at a location to be determined in the 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 once said location is approved, provided that 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 2015, entitled ‘Authorizing the Town of Lincoln to Grant a License for the Sale of All Alcoholic 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 Blazes, Inc. of a license to sell all alcoholic beverages to be drunk on the premises, but not otherwise.

SECTION 3. This act shall take effect upon passage.

#### Citizens Petition

#### ARTICLE 44

To see if the Town will vote (1) to support HD 1988, An Act for a U.S. Constitutional Amendment and Amendments Convention, submitted to the Massachusetts General Court calling on Congress to propose a Constitutional Amendment stating that: (a) U.S. Constitutional rights are the rights of natural persons only, and (b) Congress and the states shall place limits on political contributions and expenditures to ensure that all citizens have access to the political process, and recognize that the spending of money to influence elections is not protected free speech under the First Amendment; and provides further that if Congress does not propose this Constitutional Amendment within six months of the passage of this bill, then this bill constitutes a Petition of the Commonwealth to the

Congress to call a Convention for the purpose of proposing Amendments to the U.S. Constitution as soon as two-thirds of the states have applied for a Convention; and (2) to ask that our Board of Selectmen transmit copies of this Warrant Article and HD 1988 to our State and Federal elected officials, or take any other action relative thereto.

Citizens Petition

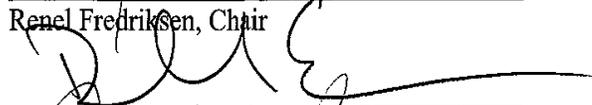
ARTICLE 45

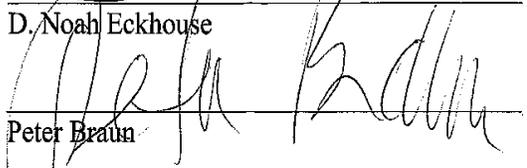
To see if the Town will vote to support a resolution that urges Town boards, commissions and committees to consider, in relevant cases, and report in their minutes, the impact of their decisions on Climate Change; or take any other action relative thereto.

Citizens Petition

Hereof fail not and make return of this Warrant with your doings, thereon to the Town Clerk, at or before the time for the meeting aforesaid. Given under our hands this the 25th day of February 2015.

  
\_\_\_\_\_  
Renel Fredriksen, Chair

  
\_\_\_\_\_  
D. Noah Eckhouse

  
\_\_\_\_\_  
Peter Braun  
Board of Selectmen

## 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.